

Effective date: 1 March 2026 - 28 February 2027

Transfer duty

R0 - R1 210 000	0%
R1 210 001 – R1 663 800	3% of the value above R1 210 000
R1 663 801 – R2 329 300	R13 614 + 6% of the value above R1 663 800
R2 329 301 – R2 994 800	R53 544 + 8% of the value above R2 329 300
R2 994 801 – R13 310 000	R106 784 + 11% of the value above R2 994 800
R13 310 001 and above	R1 241 456 + 13% of the value exceeding R13 310 000

Individual tax rates

Taxable income	Rates of tax
R1 – R245 100	18% of taxable income
R245 101 – R383 100	R44 118 + 26% of taxable income above R245 100
R383 101 – R530 200	R79 998 + 31% of taxable income above R383 100
R530 201 – R695 800	R125 599 + 36% of taxable income above R530 200
R695 801 – R887 000	R185 215 + 39% of taxable income above R695 800
R887 001 – R1 878 600	R259 783 + 41% of taxable income above R887 000
R1 878 601 and above	R666 339 + 45% of taxable income above R1 878 600

Effective rate of capital gains tax: Rate at which tax will apply at highest marginal rate

Natural person or special trust	18%
Company	21.6%
Trust	36%

Withholding tax: Non-resident sale of immovable property

Natural person	7.5%
Company	10%
Trust	15%

Individual tax threshold

Below age of 65	R99 000
Age 65 to below 75	R153 250
Age 75 and above	R171 300

Additional tax thresholds

Estate duty	20% on the first R30 million (less rebates) and 25% on the value of the estate in excess of R30 million
Donations tax	20% on the first R30 million and 25% on the portion in excess of R30 million

VAT

Unchanged from 2018 at 15%

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