

This SARS pocket tax guide has been developed to provide a synopsis of the most important tax, duty and levy related information for 2016/17.

INCOME TAX: INDIVIDUALS AND TRUSTS

Tax rates (tax year ending 28 February 2017)

Individuals and special trusts

Taxable Income (R)	Rate of Tax (R)
0 – 188 000	18% of taxable income
188 001 – 293 600	33 840 + 26% of taxable income above 188 000
293 601 – 406 400	61 296 + 31% of taxable income above 293 600
406 401 – 550 100	96 264 + 36% of taxable income above 406 400
550 101 – 701 300	147 996 + 39% of taxable income above 550 100
701 301 and above	206 964 + 41% of taxable income above 701 300

Trusts other than special trusts:

Rate of Tax 41%

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Whispering the Strategies of Language: An Psychological Journey through **Sars Budget Pocket Guide 2013**

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