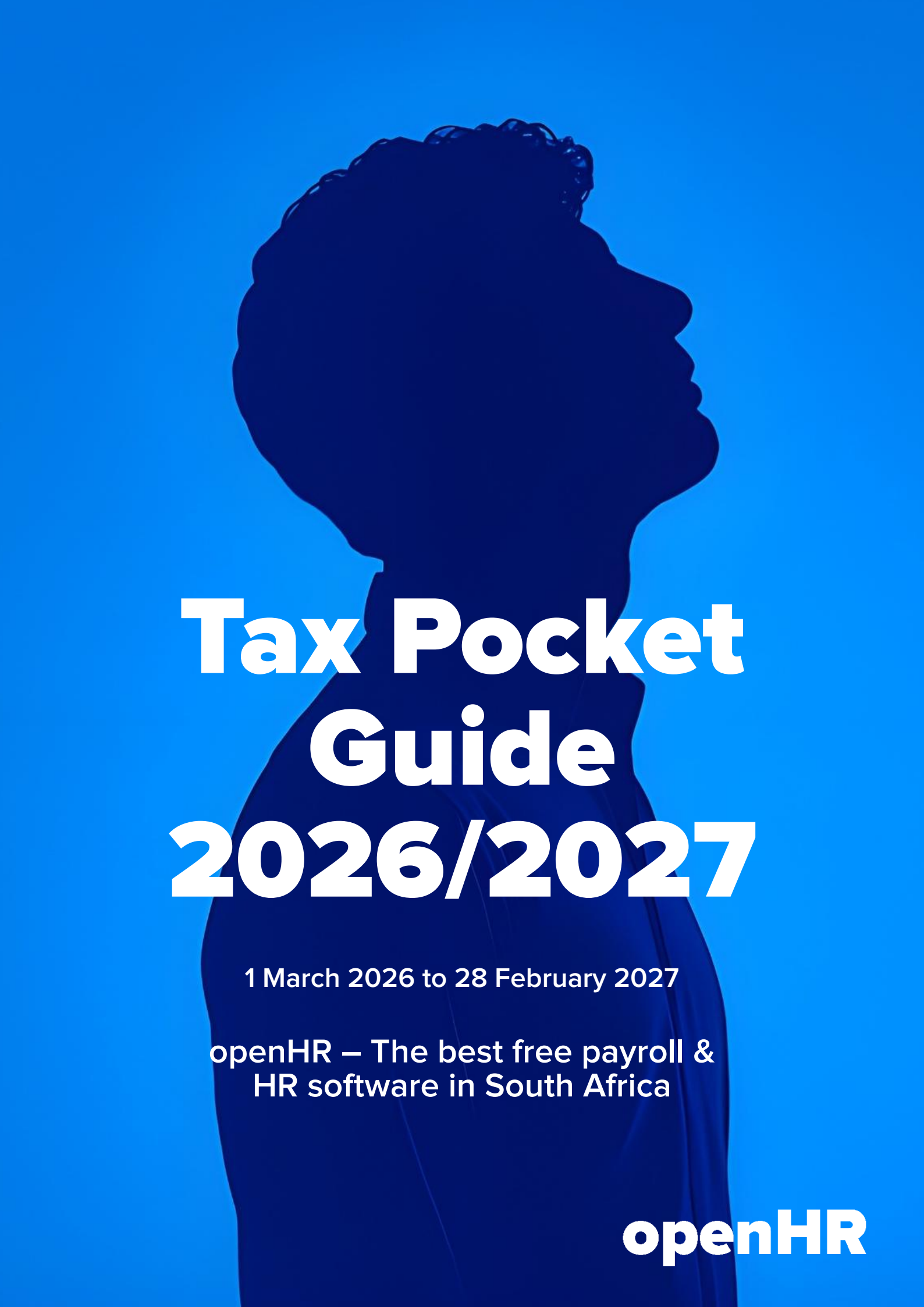

Tax Pocket Guide 2026/2027

1 March 2026 to 28 February 2027

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Individual & Trusts

Income	Rate
1 – 245 100	18%
245 101 – 383 100	44 118 + 26% over 245 100
383 101 – 530 200	79 998 + 31% over 383 100
530 201 – 695 800	125 599 + 36% over 530 200
695 801 – 887 000	185 215 + 39% over 695 800
887 001 – 1 878 600	259 783 + 41% over 887 000
1 878 601 +	666 339 + 45% over 1 878 600
Non Special Trusts	45%

Rebates & Threshold

Age	Rebate	Threshold
Under 65 yrs	R17 820	R99 000
65 to 75 yrs	R27 585	R153 250
Over 75 yrs	R30 834	R171 300

Deductions

Retirement
Lowest of R430 000 or 27.5% of taxable income
Medical
R376 for first 2 medical aid members
R254 for each additional medical aid member
Over 65 yrs or disabled at 33.3% deduction
25% of expenses over 7.5% of taxable income
Donations
10% of taxable income limit

Business Travel

Car Cost or Value (Incl VAT)	Fixed	Fuel (R/km)	Maintenance (R/km)
0 – 115 000	38 344	1.329	0.491
115 001 – 230 000	68 487	1.484	0.614
230 001 – 345 000	98 689	1.612	0.678
345 001 – 460 000	125 393	1.734	0.74
460 001 – 575 000	152 097	1.855	0.869
575 001 – 690 000	180 078	2.128	1.02
690 001 – 805 000	208 106	2.165	1.145
805 001+	237 679	2.201	1.269

Corporate

Small Business (YE:1 Apr 2026 to 31 Mar 2027)	
Profit	**Rate**
1 – 99 000	0%
99 001 – 365 000	7% over 99 000
365 001 – 550 000	18 620 + 21% over 365 000
550 001 +	57 470 + 27% over 550 000
Micro Business (YE:1 Mar 26 - 28 Feb 27/1Apr 26 - 31 Mar 27)	
Turnover	**Rate**
1 – 600 000	0%
600 001 – 950 000	1% over 600 000
950 001 – 1 400 000	3 500 + 2% over 950 000
1 400 001 +	12 500 + 3% over 1 400 000
Other Companies (YE:1 Apr 2026 to 31 Mar 2027)	
Profit	27%

Capital Gains

Type	Incl Rate	Max Rate
Individuals and special trusts	40%	18%
Companies	80%	21.60%
Non Special Trusts	80%	36%

Exclusions
R3m primary residence
Most personal use assets
Annual R50k for individuals and special trusts
R2.7m for small business

Retirement

Early Withdrawal	
Amount	**Rate**
1 – 27 500	0%
27 501 – 726 000	18% over 27 500
726 001 – 1 089 000	125 730 + 27% over 726 000
1 089 001 +	223 740 + 36% over 1 089 000
Retirement or Severance	
Amount	**Rate**
1 – 550 000	0%
550 001 – 770 000	18% over 550 000
770 001 – 1 155 000	39 600 + 27% over 770 000
1 155 001 +	143 550 + 36% over 1 155 000

Other

Type	Rate
VAT	15%
SDL	1%
UIF	1% employee + 1% employer
Securities Transfer Tax	0.25%
Donations/Estate < R30m	20%
Donations/Estate > R30m	25%
Dividends	20%
REITs Dividends	Income tax rates

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Please read this guide along with all tax laws