

2011 - 2012 Tax Tables

STATUTORY RATES OF TAX FOR 2011 - 2012

(transaction year ending 29 February 2012)

Individuals in Standard Employment and Special Trusts

Taxable Income (R)	Rates of Tax	
0 - 150 000	18 % of each R1	
150 001 - 235 000	27 000	+ 25% of the amount over 150 000
235 001 - 325 000	48 250	+ 30% of the amount over 235 000
325 001 - 455 000	75 250	+ 35% of the amount over 325 000
455 001 - 580 000	120 750	+ 38% of the amount over 455 000
580 001+	168 250	+ 40% of the amount over 580 000



Rebates (note - third rebate added)

Primary Rebate	R10 755
Secondary Rebate (Persons of 65 and older)	R 6 012
Tertiary Rebate (Persons of 75 and older)	R 2 000

Tax Thresholds

The tax thresholds at which liability for normal tax commences, are:

Persons under 65 years	R 59 750
Persons from 65 to 74 years old	R 93 150
Persons 75 years and older	R104 261

Personal Service Provider (PSP)

Trust remains	40%
Companies remains	33%

Medical Aid Cap Amounts

R720 for main member and first dependant
R440 for each additional dependant

Travel Allowance

Table to determine the rate per kilometre changed

Value of the vehicle (incl. VAT) (R)	Fixed cost (R p.a.)	Fuel cost (c/km)	Maintenance cost (c/km)
0 - 60 000	19 492	64.6	26.4
60 001 - 120 000	38 726	68.0	29.2
120 001 - 180 000	52 594	71.3	31.9
180 001 - 240 000	66 440	77.7	35.0
240 001 - 300 000	79 185	87.0	44.7
300 001 - 360 000	91 873	93.9	54.2
360 001 - 420 000	105 809	100.9	65.8
420 001 - 480 000	119 683	113.1	67.6
exceeding 480 000	119 683	113.1	67.6

The determined rates per kilometer to use when paying reimbursed kilometers changed to the greater of R3.05 or a rate derived from the table.