

Rates of Tax for Individuals

2023 tax year (1 March 2022 – 28 February 2023)

23 February 2022 – See the changes from the previous year:

Taxable income (R)	Rates of tax (R)
1 – 226 000	18% of taxable income
226 001 – 353 100	40 680 + 26% of taxable income above 226 000
353 101 – 488 700	73 726 + 31% of taxable income above 353 100
488 701 – 641 400	115 762 + 36% of taxable income above 488 700
641 401 – 817 600	170 734 + 39% of taxable income above 641 400
817 601 – 1 731 600	239 452 + 41% of taxable income above 817 600
1 731 601 and above	614 192 + 45% of taxable income above 1 731 600

2022 tax year (1 March 2021 – 28 February 2022)

See the changes from the previous year:

Taxable income (R)	Rates of tax (R)
1 – 216 200	18% of taxable income
216 201 – 337 800	38 916 + 26% of taxable income above 216 200
337 801 – 467 500	70 532 + 31% of taxable income above 337 800
467 501 – 613 600	110 739 + 36% of taxable income above 467 500
613 601 – 782 200	163 335 + 39% of taxable income above 613 600
782 201 – 1 656 600	229 089 + 41% of taxable income above 782 200
1 656 601 and above	587 593 + 45% of taxable income above 1 656 600

Tax Rebates

23 February 2022 – See the changes from the previous year:

Tax Rebate	Tax Year								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Primary	R16 425	R15 714	R14 958	R14 220	R14 067	R13 635	R13 500	R13 257	R12 726
Secondary (65 and older)	R9 000	R8 613	R8 199	R7 794	R7 713	R7 479	R7 407	R7 407	R7 110
Tertiary (75 and older)	R2 997	R2 871	R2 736	R2 601	R2 574	R2 493	R2 466	R2 466	R2 367

Tax Thresholds

23 February 2022 – See the changes from the previous year:

Age	Tax Year								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Under 65	R91 250	R87 300	R83 100	R79 000	R78 150	R75 750	R75 000	R73 650	R70 700
65 and older	R141 250	R135 150	R128 650	R122 300	R121 000	R117 300	R116 150	R114 800	R110 200
75 and older	R157 900	R151 100	R143 850	R136 750	R135 300	R131 150	R129 850	R128 500	R123 350