

2021 – Personal Tax Rates

Tax Rates

1 to 205,900	18% of each R1
205,901 to 321,600	37,062 + 26% of the amount > 205,900
321,601 to 445,100	67,144 + 31% of the amount > 321,600
445,101 to 584,200	105,429 + 36% of the amount > 445,100
584,201 to 744,800	155,505 + 39% of the amount > 584,200
744,801 to 1,577,300	218,139 + 41% of the amount > 744,800
Above 1,577,301	559,464 + 45% of the amount > 1,577,300

Rebates

Below age 65	14,958
Age 65 & older	23,157
Age 75 & older	25,893

Annual Thresholds

Below age 65	83,100
Age 65 & older	128,650
Age 75 & older	143,850

Interest Exemptions

Below age 65	23,800
Age 65 & older	34,500

Subsistence Allowances – local Travel

Incidentals only	139
Incidentals & Meals	452

Medical Tax Credits

First 2 Dependants	319 each
Additional Dependants	215 each

Reimbursement Travel Expenses

Not exceeding 12,000 km per year	3.98 per km
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2021 – use of a Private Vehicle for Business Travel

Value of Vehicle (including VAT)	Fixed Cost (Rands p.a.)	Fuel Cost (cents/km)	Maintenance (cents/km)
1 to 95,000	31,332	105.8	37.4
95,001 to 190,000	55,894	118.1	46.8
190,001 to 285,000	80,539	128.3	51.6
285,001 to 380,000	102,211	138.0	56.4
380,001 to 475,000	123,955	147.7	66.2
475,001 to 570,000	146,753	169.4	77.8
570,001 to 665,000	169,552	175.1	96.6
exceeding 665,000	169,552	175.1	96.6