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551 - 272 700 31 419
+ 25% of taxable
income above 174 550
272 701 - 377 450 55
957 + 30% of taxable
income above 272 700
377 451 - 528 000 87
382 ...

**Individuals below
the age of 65 who
do not carry on a ...**

2014, and the road
accident fund levy will
increase by 8 cents per

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litre .

Recommendations which will ease the compliance burden of small businesses: The turnover tax regime will be amended to further reduce the tax burden on micro-enterprises .

Consideration is being given to replacing the graduated tax structure for

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Income tax rates for natural persons and special trusts. Year of assessment ending 28 February 2014.

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Taxable income:

Taxable rates: 0 - 165
600: 18% of each R1:
165 601 - 258 750: 29
808 + 25% of the
amount above 165
600: 258 751 - 358
110: 53 096 + 30% of
the amount above 258
750: 358 111 - 500
940: 82 904 + 35% of
the amount above 358
110

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