



TAX REFERENCE

Tax Tables 2027 — Quick Reference

Year of assessment: 1 March 2026 to 28 February 2027

A quick reference to the main South African tax rates for the 2027 year of assessment, prepared by Jansen Accountants & Auditors Inc.

Individuals — income tax

Taxable income (R)	Rates of tax (R)
0 – 245 100	18% of taxable income
245 101 – 383 100	44 118 + 26% above 245 100
383 101 – 530 200	79 998 + 31% above 383 100
530 201 – 695 800	125 599 + 36% above 530 200
695 801 – 887 000	185 215 + 39% above 695 800
887 001 – 1 878 600	259 783 + 41% above 887 000
1 878 601 and above	666 339 + 45% above 1 878 600

Rebates and tax thresholds

Rebate / threshold	Amount
Primary rebate	R17 820
Secondary rebate (65 and older)	R9 765
Tertiary rebate (75 and older)	R3 249
Tax threshold — under 65	R99 000
Tax threshold — 65 to 74	R153 250
Tax threshold — 75 and older	R171 300

Medical scheme fees tax credit (per month)

Member	Credit
Main member	R376
First dependant	R376
Each additional dependant	R254

Interest exemption (per year) & capital gains

- Local interest exemption: R23 800 (under 65), R34 500 (65 and older).
- CGT annual exclusion: R50 000. Inclusion rate: individuals 40% (max effective 18%), companies 80% (effective 21.6%).
- Primary residence CGT exclusion: R3 000 000.

Companies, SBC and turnover tax

- Companies: 27%. Trusts (other than special trusts): 45%.

Small Business Corporations (SBC):

Taxable income (R)	Rate of tax (R)
0 – 99 000	0%
99 001 – 365 000	7% above 99 000
365 001 – 550 000	18 620 + 21% above 365 000
550 001 and above	57 470 + 27% above 550 000

Turnover tax (micro businesses):

Taxable turnover (R)	Rate of tax (R)
0 – 600 000	0%
600 001 – 950 000	1% above 600 000
950 001 – 1 400 000	3 500 + 2% above 950 000
1 400 001 and above	12 500 + 3% above 1 400 000

Other key rates

- VAT: 15%.
- Dividends tax: 20%.
- Donations tax: 20% (25% on cumulative donations over R30 million); first R100 000 a year exempt for individuals.
- Retirement fund contribution deduction: 27.5% of the greater of remuneration or taxable income, capped at R350 000 a year.
- Tax-free savings: R36 000 a year, R500 000 lifetime.

Important

This guide is general information for educational purposes and does not constitute professional, tax, legal or financial advice. It reflects South African legislation and SARS practice at the date of publication and may change. Apply it to your own circumstances only after consulting us. Jansen Accountants & Auditors Inc accepts no liability for reliance on this guide without advice.

Protection of Personal Information Act 4 of 2013: any personal information you share with us is processed only to provide our services, in line with our privacy notice.

IRBA-registered Audit Firm · SAICA Member Firm · SARS Registered Tax Practitioners · B-BBEE Level 1