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• tax determined by applying the tax table to the aggregate of all retirement fund lump sum benefits accruing before lump sum Y from October 2007 and all retirement fund lump sum withdrawal benefits accruing from March

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