

No. 16 of 2005.

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment) Act 2005.*

Certified on: 23.12.05



**INDEPENDENT STATE OF PAPUA NEW GUINEA.**

No. of 2005.

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment) Act  
2005.*

**ARRANGEMENT OF SECTION.**

Amendment of Schedule 1.



INDEPENDENT STATE OF PAPUA NEW GUINEA

No. of 2005.

AN ACT

entitled

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment) Act 2005,*

Being an Act to amend the *Income Tax (Salary or Wages Tax) (Rates) Act 1979,*

MADE by the National Parliament to come into operation –

- (a) in respect of Part 1 - on 1 January 2006; and
- (b) in respect of Part 2 – on 1 January 2007.

**AMENDMENT OF SCHEDULE 1.**

Schedule 1 of the Principal Act is amended by repealing Tables A, B and C and replacing them with the following:-

**"PART 1 – SALARY AND WAGES WITHHOLDING TAX RATES  
APPLICABLE FROM 1 JANUARY 2006 UNTIL 31 DECEMBER 2006**

**TABLES A, B and C.**

| TABLE A applicable 1 January 2006 to 31 December 2006              |   |                        |                                |                               |
|--|---|------------------------|--------------------------------|-------------------------------|
| Where an employees Salary or Wages is less than K250 per fortnight |   |                        |                                |                               |
| COLUMN 1   |   | COLUMN 2               | COLUMN 3                       | COLUMN 4                      |
| SALARY PER FORTNIGHT IN 2006                                       |   | NON-RESIDENT TAXPAYERS | WHERE NO DECLARATION IS LODGED | WHERE A DECLARATION IS LODGED |
| 0  | 1 | 0.25                   | 0.45                           | 0.00                          |
| 1  | 3 | 0.75                   | 1.35                           | 0.00                          |
| 3  | 5 | 1.25                   | 2.25                           | 0.00                          |
| 5  | 7 | 1.75                   | 3.15                           | 0.00                          |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|    |    |       |       |      |
|----|----|-------|-------|------|
| 7  | 9  | 2.25  | 4.05  | 0.00 |
| 9  | 11 | 2.75  | 4.95  | 0.00 |
| 11 | 13 | 3.25  | 5.85  | 0.00 |
| 13 | 15 | 3.75  | 6.75  | 0.00 |
| 15 | 17 | 4.25  | 7.65  | 0.00 |
| 17 | 19 | 4.75  | 8.55  | 0.00 |
| 19 | 21 | 5.25  | 9.45  | 0.00 |
| 21 | 23 | 5.75  | 10.35 | 0.00 |
| 23 | 25 | 6.25  | 11.25 | 0.00 |
| 25 | 27 | 6.75  | 12.15 | 0.00 |
| 27 | 29 | 7.25  | 13.05 | 0.00 |
| 29 | 31 | 7.75  | 13.95 | 0.00 |
| 31 | 33 | 8.25  | 14.85 | 0.00 |
| 33 | 35 | 8.75  | 15.75 | 0.00 |
| 35 | 37 | 9.25  | 16.65 | 0.00 |
| 37 | 39 | 9.75  | 17.55 | 0.00 |
| 39 | 41 | 10.25 | 18.45 | 0.00 |
| 41 | 43 | 10.75 | 19.35 | 0.00 |
| 43 | 45 | 11.25 | 20.25 | 0.00 |
| 45 | 47 | 11.75 | 21.15 | 0.00 |
| 47 | 49 | 12.25 | 22.05 | 0.00 |
| 49 | 51 | 12.75 | 22.95 | 0.00 |
| 51 | 53 | 13.25 | 23.85 | 0.00 |
| 53 | 55 | 13.75 | 24.75 | 0.00 |
| 55 | 57 | 14.25 | 25.65 | 0.00 |
| 57 | 59 | 14.75 | 26.55 | 0.00 |
| 59 | 61 | 15.25 | 27.45 | 0.00 |
| 61 | 63 | 15.75 | 28.35 | 0.00 |
| 63 | 65 | 16.25 | 29.25 | 0.00 |
| 65 | 67 | 16.75 | 30.15 | 0.00 |
| 67 | 69 | 17.25 | 31.05 | 0.00 |
| 69 | 71 | 17.75 | 31.95 | 0.00 |
| 71 | 73 | 18.25 | 32.85 | 0.00 |
| 73 | 75 | 18.75 | 33.75 | 0.00 |
| 75 | 77 | 19.25 | 34.65 | 0.00 |
| 77 | 79 | 19.75 | 35.55 | 0.00 |
| 79 | 81 | 20.25 | 36.45 | 0.00 |
| 81 | 83 | 20.75 | 37.35 | 0.00 |
| 83 | 85 | 21.25 | 38.25 | 0.00 |
| 85 | 87 | 21.75 | 39.15 | 0.00 |
| 87 | 89 | 22.25 | 40.05 | 0.00 |
| 89 | 91 | 22.75 | 40.95 | 0.00 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |       |       |      |
|-----|-----|-------|-------|------|
| 91  | 93  | 23.25 | 41.85 | 0.00 |
| 93  | 95  | 23.75 | 42.75 | 0.00 |
| 95  | 97  | 24.25 | 43.65 | 0.00 |
| 97  | 99  | 24.75 | 44.55 | 0.00 |
| 99  | 101 | 25.25 | 45.45 | 0.00 |
| 101 | 103 | 25.75 | 46.35 | 0.00 |
| 103 | 105 | 26.25 | 47.25 | 0.00 |
| 105 | 107 | 26.75 | 48.15 | 0.00 |
| 107 | 109 | 27.25 | 49.05 | 0.00 |
| 109 | 111 | 27.75 | 49.95 | 0.00 |
| 111 | 113 | 28.25 | 50.85 | 0.00 |
| 113 | 115 | 28.75 | 51.75 | 0.00 |
| 115 | 117 | 29.25 | 52.65 | 0.00 |
| 117 | 119 | 29.75 | 53.55 | 0.00 |
| 119 | 121 | 30.25 | 54.45 | 0.00 |
| 121 | 123 | 30.75 | 55.35 | 0.00 |
| 123 | 125 | 31.25 | 56.25 | 0.00 |
| 125 | 127 | 31.75 | 57.15 | 0.00 |
| 127 | 129 | 32.25 | 58.05 | 0.00 |
| 129 | 131 | 32.75 | 58.95 | 0.00 |
| 131 | 133 | 33.25 | 59.85 | 0.00 |
| 133 | 135 | 33.75 | 60.75 | 0.00 |
| 135 | 137 | 34.25 | 61.65 | 0.00 |
| 137 | 139 | 34.75 | 62.55 | 0.00 |
| 139 | 141 | 35.25 | 63.45 | 0.00 |
| 141 | 143 | 35.75 | 64.35 | 0.00 |
| 143 | 145 | 36.25 | 65.25 | 0.00 |
| 145 | 147 | 36.75 | 66.15 | 0.00 |
| 147 | 149 | 37.25 | 67.05 | 0.00 |
| 149 | 151 | 37.75 | 67.95 | 0.00 |
| 151 | 153 | 38.25 | 68.85 | 0.00 |
| 153 | 155 | 38.75 | 69.75 | 0.00 |
| 155 | 157 | 39.25 | 70.65 | 0.00 |
| 157 | 159 | 39.75 | 71.55 | 0.00 |
| 159 | 161 | 40.25 | 72.45 | 0.00 |
| 161 | 163 | 40.75 | 73.35 | 0.00 |
| 163 | 165 | 41.25 | 74.25 | 0.00 |
| 165 | 167 | 41.75 | 75.15 | 0.00 |
| 169 | 171 | 42.75 | 76.95 | 0.00 |
| 171 | 173 | 43.25 | 77.85 | 0.00 |
| 173 | 175 | 43.75 | 78.75 | 0.00 |
| 175 | 177 | 44.25 | 79.65 | 0.00 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |       |        |      |
|-----|-----|-------|--------|------|
| 177 | 179 | 44.75 | 80.55  | 0.00 |
| 179 | 181 | 45.25 | 81.45  | 0.00 |
| 181 | 183 | 45.75 | 82.35  | 0.00 |
| 183 | 185 | 46.25 | 83.25  | 0.00 |
| 185 | 187 | 46.75 | 84.15  | 0.00 |
| 187 | 189 | 47.25 | 85.05  | 0.00 |
| 189 | 191 | 47.75 | 85.95  | 0.00 |
| 191 | 193 | 48.25 | 86.85  | 0.00 |
| 193 | 195 | 48.75 | 87.75  | 0.00 |
| 195 | 197 | 49.25 | 88.65  | 0.00 |
| 197 | 199 | 49.75 | 89.55  | 0.00 |
| 199 | 201 | 50.25 | 90.45  | 0.00 |
| 201 | 203 | 50.75 | 91.35  | 0.00 |
| 203 | 205 | 51.25 | 92.25  | 0.00 |
| 205 | 207 | 51.75 | 93.15  | 0.00 |
| 207 | 209 | 52.25 | 94.05  | 0.00 |
| 209 | 211 | 52.75 | 94.95  | 0.00 |
| 211 | 213 | 53.25 | 95.85  | 0.00 |
| 213 | 215 | 53.75 | 96.75  | 0.00 |
| 215 | 217 | 54.25 | 97.65  | 0.00 |
| 217 | 219 | 54.75 | 98.55  | 0.00 |
| 219 | 221 | 55.25 | 99.45  | 0.00 |
| 221 | 223 | 55.75 | 100.35 | 0.00 |
| 223 | 225 | 56.25 | 101.25 | 0.00 |
| 225 | 227 | 56.75 | 102.15 | 0.00 |
| 227 | 229 | 57.25 | 103.05 | 0.00 |
| 229 | 231 | 57.75 | 103.95 | 0.00 |
| 231 | 233 | 58.25 | 104.85 | 0.00 |
| 233 | 235 | 58.75 | 105.75 | 0.00 |
| 235 | 237 | 59.25 | 106.65 | 0.00 |
| 237 | 239 | 59.75 | 107.55 | 0.00 |
| 239 | 241 | 60.25 | 108.45 | 0.00 |
| 241 | 243 | 60.75 | 109.35 | 0.00 |
| 243 | 245 | 61.25 | 110.25 | 0.00 |
| 245 | 247 | 61.75 | 111.15 | 0.00 |
| 247 | 249 | 62.25 | 112.05 | 0.00 |
| 249 | 250 | 62.50 | 112.50 | 0.00 |

**Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)**

| TABLE B applicable from 1 January 2006 to 31 December 2006                          |               |                        |                                |                               |       |       |           |
|---|---------------|------------------------|--------------------------------|-------------------------------|-------|-------|-----------|
| Where an employees Salary or Wages exceeds K250 but is less than K800 per fortnight |               |                        |                                |                               |       |       |           |
| COLUMN 1  |               | COLUMN 2               | COLUMN 3                       | COLUMN 4                      |       |       |           |
| SALARY PER FORTNIGHT IN 2006  |               | NON RESIDENT TAXPAYERS | WHERE NO DECLARATION IS LODGED | WHERE A DECLARATION IS LODGED |       |       |           |
| EXCEEDING   | NOT EXCEEDING |                        |                                | NUMBER OF DEPENDANTS          |       |       |           |
|   |               |                        |                                | NONE                          | 1     | 2     | 3 OR MORE |
| 250   | 253           | 63.25                  | 113.85                         | 0.75                          | 0.00  | 0.00  | 0.00      |
| 253   | 255           | 63.75                  | 114.75                         | 1.25                          | 0.00  | 0.00  | 0.00      |
| 255   | 257           | 64.25                  | 115.65                         | 1.75                          | 0.02  | 0.00  | 0.00      |
| 257   | 259           | 64.75                  | 116.55                         | 2.25                          | 0.52  | 0.00  | 0.00      |
| 259   | 261           | 65.25                  | 117.45                         | 2.75                          | 1.02  | 0.00  | 0.00      |
| 261   | 263           | 65.75                  | 118.35                         | 3.25                          | 1.52  | 0.37  | 0.00      |
| 263   | 265           | 66.25                  | 119.25                         | 3.75                          | 2.02  | 0.87  | 0.00      |
| 265   | 267           | 66.75                  | 120.15                         | 4.25                          | 2.52  | 1.37  | 0.21      |
| 267   | 269           | 67.25                  | 121.05                         | 4.75                          | 3.02  | 1.87  | 0.71      |
| 269   | 271           | 67.75                  | 121.95                         | 5.25                          | 3.52  | 2.37  | 1.21      |
| 271   | 273           | 68.25                  | 122.85                         | 5.75                          | 4.02  | 2.87  | 1.71      |
| 273   | 275           | 68.75                  | 123.75                         | 6.25                          | 4.52  | 3.37  | 2.21      |
| 275   | 277           | 69.25                  | 124.65                         | 6.75                          | 5.02  | 3.87  | 2.71      |
| 277   | 279           | 69.75                  | 125.55                         | 7.25                          | 5.52  | 4.37  | 3.21      |
| 279   | 281           | 70.25                  | 126.45                         | 7.75                          | 6.02  | 4.87  | 3.71      |
| 281   | 283           | 70.75                  | 127.35                         | 8.25                          | 6.52  | 5.37  | 4.21      |
| 283   | 285           | 71.25                  | 128.25                         | 8.75                          | 7.02  | 5.87  | 4.71      |
| 285   | 287           | 71.75                  | 129.15                         | 9.25                          | 7.52  | 6.37  | 5.21      |
| 287   | 289           | 72.25                  | 130.05                         | 9.75                          | 8.02  | 6.87  | 5.71      |
| 289   | 291           | 72.75                  | 130.95                         | 10.25                         | 8.52  | 7.37  | 6.21      |
| 291   | 293           | 73.25                  | 131.85                         | 10.75                         | 9.02  | 7.87  | 6.71      |
| 293   | 295           | 73.75                  | 132.75                         | 11.25                         | 9.52  | 8.37  | 7.21      |
| 295   | 297           | 74.25                  | 133.65                         | 11.75                         | 9.99  | 8.81  | 7.64      |
| 297   | 299           | 74.75                  | 134.55                         | 12.25                         | 10.41 | 9.19  | 7.96      |
| 299   | 301           | 75.25                  | 135.45                         | 12.75                         | 10.84 | 9.56  | 8.29      |
| 301   | 303           | 75.75                  | 136.35                         | 13.25                         | 11.26 | 9.94  | 8.61      |
| 303   | 305           | 76.25                  | 137.25                         | 13.75                         | 11.69 | 10.31 | 8.94      |
| 305   | 307           | 76.75                  | 138.15                         | 14.25                         | 12.11 | 10.69 | 9.26      |
| 307   | 309           | 77.25                  | 139.05                         | 14.75                         | 12.54 | 11.06 | 9.59      |
| 309   | 311           | 77.75                  | 139.95                         | 15.25                         | 12.96 | 11.44 | 9.91      |
| 311   | 313           | 78.25                  | 140.85                         | 15.75                         | 13.39 | 11.81 | 10.24     |
| 313   | 315           | 78.75                  | 141.75                         | 16.25                         | 13.81 | 12.19 | 10.56     |
| 315   | 317           | 79.25                  | 142.65                         | 16.75                         | 14.24 | 12.56 | 10.89     |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |       |       |       |       |
|-----|-----|--------|--------|-------|-------|-------|-------|
| 317 | 319 | 79.75  | 143.55 | 17.25 | 14.66 | 12.94 | 11.21 |
| 319 | 321 | 80.25  | 144.45 | 17.75 | 15.09 | 13.31 | 11.54 |
| 321 | 323 | 80.75  | 145.35 | 18.25 | 15.51 | 13.69 | 11.86 |
| 323 | 325 | 81.25  | 146.25 | 18.75 | 15.94 | 14.06 | 12.19 |
| 325 | 327 | 81.75  | 147.15 | 19.25 | 16.36 | 14.44 | 12.51 |
| 327 | 329 | 82.25  | 148.05 | 19.75 | 16.79 | 14.81 | 12.84 |
| 329 | 331 | 82.75  | 148.95 | 20.25 | 17.21 | 15.19 | 13.16 |
| 331 | 333 | 83.25  | 149.85 | 20.75 | 17.64 | 15.56 | 13.49 |
| 333 | 335 | 83.75  | 150.75 | 21.25 | 18.06 | 15.94 | 13.81 |
| 335 | 337 | 84.25  | 151.65 | 21.75 | 18.49 | 16.31 | 14.14 |
| 337 | 339 | 84.75  | 152.55 | 22.25 | 18.91 | 16.69 | 14.46 |
| 339 | 341 | 85.25  | 153.45 | 22.75 | 19.34 | 17.06 | 14.79 |
| 341 | 343 | 85.75  | 154.35 | 23.25 | 19.76 | 17.44 | 15.11 |
| 343 | 345 | 86.25  | 155.25 | 23.75 | 20.19 | 17.81 | 15.44 |
| 345 | 347 | 86.75  | 156.15 | 24.25 | 20.61 | 18.19 | 15.76 |
| 347 | 349 | 87.25  | 157.05 | 24.75 | 21.04 | 18.56 | 16.09 |
| 349 | 351 | 87.75  | 157.95 | 25.25 | 21.46 | 18.94 | 16.41 |
| 351 | 353 | 88.25  | 158.85 | 25.75 | 21.89 | 19.31 | 16.74 |
| 353 | 355 | 88.75  | 159.75 | 26.25 | 22.31 | 19.69 | 17.06 |
| 355 | 357 | 89.25  | 160.65 | 26.75 | 22.74 | 20.06 | 17.39 |
| 357 | 359 | 89.75  | 161.55 | 27.25 | 23.16 | 20.44 | 17.71 |
| 359 | 361 | 90.25  | 162.45 | 27.75 | 23.59 | 20.81 | 18.04 |
| 361 | 363 | 90.75  | 163.35 | 28.25 | 24.01 | 21.19 | 18.36 |
| 363 | 365 | 91.25  | 164.25 | 28.75 | 24.44 | 21.56 | 18.69 |
| 365 | 367 | 91.75  | 165.15 | 29.25 | 24.86 | 21.94 | 19.01 |
| 367 | 369 | 92.25  | 166.05 | 29.75 | 25.29 | 22.31 | 19.34 |
| 369 | 371 | 92.75  | 166.95 | 30.25 | 25.71 | 22.69 | 19.66 |
| 371 | 373 | 93.25  | 167.85 | 30.75 | 26.14 | 23.06 | 19.99 |
| 373 | 375 | 93.75  | 168.75 | 31.25 | 26.56 | 23.44 | 20.31 |
| 375 | 377 | 94.25  | 169.65 | 31.75 | 26.99 | 23.81 | 20.64 |
| 377 | 379 | 94.75  | 170.55 | 32.25 | 27.41 | 24.19 | 20.96 |
| 379 | 381 | 95.25  | 171.45 | 32.75 | 27.84 | 24.56 | 21.29 |
| 381 | 383 | 95.75  | 172.35 | 33.25 | 28.26 | 24.94 | 21.61 |
| 383 | 385 | 96.25  | 173.25 | 33.75 | 28.69 | 25.31 | 21.94 |
| 385 | 387 | 96.75  | 174.15 | 34.25 | 29.11 | 25.69 | 22.26 |
| 387 | 389 | 97.25  | 175.05 | 34.75 | 29.54 | 26.06 | 22.59 |
| 389 | 391 | 97.75  | 175.95 | 35.25 | 29.96 | 26.44 | 22.91 |
| 391 | 393 | 98.25  | 176.85 | 35.75 | 30.39 | 26.81 | 23.24 |
| 393 | 395 | 98.75  | 177.75 | 36.25 | 30.81 | 27.19 | 23.56 |
| 395 | 397 | 99.25  | 178.65 | 36.75 | 31.24 | 27.56 | 23.89 |
| 397 | 399 | 99.75  | 179.55 | 37.25 | 31.66 | 27.94 | 24.21 |
| 399 | 401 | 100.25 | 180.45 | 37.75 | 32.09 | 28.31 | 24.54 |



*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |       |       |       |       |
|-----|-----|--------|--------|-------|-------|-------|-------|
| 401 | 403 | 100.75 | 181.35 | 38.25 | 32.51 | 28.69 | 24.86 |
| 403 | 405 | 101.25 | 182.25 | 38.75 | 32.94 | 29.06 | 25.19 |
| 405 | 407 | 101.75 | 183.15 | 39.25 | 33.36 | 29.44 | 25.51 |
| 407 | 409 | 102.25 | 184.05 | 39.75 | 33.79 | 29.81 | 25.84 |
| 409 | 411 | 102.75 | 184.95 | 40.25 | 34.21 | 30.19 | 26.16 |
| 411 | 413 | 103.25 | 185.85 | 40.75 | 34.64 | 30.56 | 26.49 |
| 413 | 415 | 103.75 | 186.75 | 41.25 | 35.06 | 30.94 | 26.81 |
| 415 | 417 | 104.25 | 187.65 | 41.75 | 35.49 | 31.31 | 27.14 |
| 417 | 419 | 104.75 | 188.55 | 42.25 | 35.91 | 31.69 | 27.46 |
| 419 | 421 | 105.25 | 189.45 | 42.75 | 36.34 | 32.06 | 27.79 |
| 421 | 423 | 105.75 | 190.35 | 43.25 | 36.76 | 32.44 | 28.11 |
| 423 | 425 | 106.25 | 191.25 | 43.75 | 37.19 | 32.81 | 28.44 |
| 425 | 427 | 106.75 | 192.15 | 44.25 | 37.61 | 33.19 | 28.76 |
| 427 | 429 | 107.25 | 193.05 | 44.75 | 38.04 | 33.56 | 29.09 |
| 429 | 431 | 107.75 | 193.95 | 45.25 | 38.46 | 33.94 | 29.41 |
| 431 | 433 | 108.25 | 194.85 | 45.75 | 38.89 | 34.31 | 29.74 |
| 433 | 435 | 108.75 | 195.75 | 46.25 | 39.31 | 34.69 | 30.06 |
| 435 | 437 | 109.25 | 196.65 | 46.75 | 39.74 | 35.06 | 30.39 |
| 437 | 439 | 109.75 | 197.55 | 47.25 | 40.16 | 35.44 | 30.71 |
| 439 | 441 | 110.25 | 198.45 | 47.75 | 40.59 | 35.81 | 31.04 |
| 441 | 443 | 110.75 | 199.35 | 48.25 | 41.01 | 36.19 | 31.36 |
| 443 | 445 | 111.25 | 200.25 | 48.75 | 41.44 | 36.56 | 31.69 |
| 445 | 447 | 111.75 | 201.15 | 49.25 | 41.86 | 36.94 | 32.01 |
| 447 | 449 | 112.25 | 202.05 | 49.75 | 42.29 | 37.31 | 32.34 |
| 449 | 451 | 112.75 | 202.95 | 50.25 | 42.71 | 37.69 | 32.66 |
| 451 | 453 | 113.25 | 203.85 | 50.75 | 43.14 | 38.06 | 32.99 |
| 453 | 455 | 113.75 | 204.75 | 51.25 | 43.56 | 38.44 | 33.31 |
| 455 | 457 | 114.25 | 205.65 | 51.75 | 43.99 | 38.81 | 33.64 |
| 457 | 459 | 114.75 | 206.55 | 52.25 | 44.41 | 39.19 | 33.96 |
| 459 | 461 | 115.25 | 207.45 | 52.75 | 44.84 | 39.56 | 34.29 |
| 461 | 463 | 115.75 | 208.35 | 53.25 | 45.26 | 39.94 | 34.61 |
| 463 | 465 | 116.25 | 209.25 | 53.75 | 45.69 | 40.31 | 34.94 |
| 465 | 467 | 116.75 | 210.15 | 54.25 | 46.11 | 40.69 | 35.26 |
| 467 | 469 | 117.25 | 211.05 | 54.75 | 46.54 | 41.06 | 35.59 |
| 469 | 471 | 117.75 | 211.95 | 55.25 | 46.96 | 41.44 | 35.91 |
| 471 | 473 | 118.25 | 212.85 | 55.75 | 47.39 | 41.81 | 36.24 |
| 473 | 475 | 118.75 | 213.75 | 56.25 | 47.81 | 42.19 | 36.56 |
| 475 | 477 | 119.25 | 214.65 | 56.75 | 48.24 | 42.56 | 36.89 |
| 477 | 479 | 119.75 | 215.55 | 57.25 | 48.66 | 42.94 | 37.21 |
| 479 | 481 | 120.25 | 216.45 | 57.75 | 49.09 | 43.31 | 37.54 |
| 481 | 483 | 120.75 | 217.35 | 58.25 | 49.51 | 43.69 | 37.86 |
| 483 | 485 | 121.25 | 218.25 | 58.75 | 49.94 | 44.06 | 38.19 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |       |       |       |       |
|-----|-----|--------|--------|-------|-------|-------|-------|
| 485 | 487 | 121.75 | 219.15 | 59.25 | 50.36 | 44.44 | 38.51 |
| 487 | 489 | 122.25 | 220.05 | 59.75 | 50.79 | 44.81 | 38.84 |
| 489 | 491 | 122.75 | 220.95 | 60.25 | 51.21 | 45.19 | 39.16 |
| 491 | 493 | 123.25 | 221.85 | 60.75 | 51.64 | 45.56 | 39.49 |
| 493 | 495 | 123.75 | 222.75 | 61.25 | 52.06 | 45.94 | 39.81 |
| 495 | 497 | 124.25 | 223.65 | 61.75 | 52.49 | 46.31 | 40.14 |
| 497 | 499 | 124.75 | 224.55 | 62.25 | 52.91 | 46.69 | 40.46 |
| 499 | 501 | 125.25 | 225.45 | 62.75 | 53.34 | 47.06 | 40.79 |
| 501 | 503 | 125.75 | 226.35 | 63.25 | 53.76 | 47.44 | 41.11 |
| 503 | 505 | 126.25 | 227.25 | 63.75 | 54.19 | 47.81 | 41.44 |
| 505 | 507 | 126.75 | 228.15 | 64.25 | 54.61 | 48.19 | 41.76 |
| 507 | 509 | 127.25 | 229.05 | 64.75 | 55.04 | 48.56 | 42.09 |
| 509 | 511 | 127.75 | 229.95 | 65.25 | 55.46 | 48.94 | 42.41 |
| 511 | 513 | 128.25 | 230.85 | 65.75 | 55.89 | 49.31 | 42.74 |
| 513 | 515 | 128.75 | 231.75 | 66.25 | 56.31 | 49.69 | 43.06 |
| 515 | 517 | 129.25 | 232.65 | 66.75 | 56.74 | 50.06 | 43.39 |
| 517 | 519 | 129.75 | 233.55 | 67.25 | 57.16 | 50.44 | 43.71 |
| 519 | 521 | 130.25 | 234.45 | 67.75 | 57.59 | 50.81 | 44.04 |
| 521 | 523 | 130.75 | 235.35 | 68.25 | 58.01 | 51.19 | 44.36 |
| 523 | 525 | 131.25 | 236.25 | 68.75 | 58.44 | 51.56 | 44.69 |
| 525 | 527 | 131.75 | 237.15 | 69.25 | 58.86 | 51.94 | 45.01 |
| 527 | 529 | 132.25 | 238.05 | 69.75 | 59.29 | 52.31 | 45.34 |
| 529 | 531 | 132.75 | 238.95 | 70.25 | 59.71 | 52.69 | 45.66 |
| 531 | 533 | 133.25 | 239.85 | 70.75 | 60.14 | 53.06 | 45.99 |
| 533 | 535 | 133.75 | 240.75 | 71.25 | 60.56 | 53.44 | 46.31 |
| 535 | 537 | 134.25 | 241.65 | 71.75 | 60.99 | 53.81 | 46.64 |
| 537 | 539 | 134.75 | 242.55 | 72.25 | 61.41 | 54.19 | 46.96 |
| 539 | 541 | 135.25 | 243.45 | 72.75 | 61.84 | 54.56 | 47.29 |
| 541 | 543 | 135.75 | 244.35 | 73.25 | 62.26 | 54.94 | 47.61 |
| 543 | 545 | 136.25 | 245.25 | 73.75 | 62.69 | 55.31 | 47.94 |
| 545 | 547 | 136.75 | 246.15 | 74.25 | 63.11 | 55.69 | 48.26 |
| 547 | 549 | 137.25 | 247.05 | 74.75 | 63.54 | 56.06 | 48.59 |
| 549 | 551 | 137.75 | 247.95 | 75.25 | 63.96 | 56.44 | 48.91 |
| 551 | 553 | 138.25 | 248.85 | 75.75 | 64.39 | 56.81 | 49.24 |
| 553 | 555 | 138.75 | 249.75 | 76.25 | 64.81 | 57.19 | 49.56 |
| 555 | 557 | 139.25 | 250.65 | 76.75 | 65.24 | 57.56 | 49.89 |
| 557 | 559 | 139.75 | 251.55 | 77.25 | 65.66 | 57.94 | 50.21 |
| 559 | 561 | 140.25 | 252.45 | 77.75 | 66.09 | 58.31 | 50.54 |
| 561 | 563 | 140.75 | 253.35 | 78.25 | 66.51 | 58.69 | 50.86 |
| 563 | 565 | 141.25 | 254.25 | 78.75 | 66.94 | 59.06 | 51.19 |
| 565 | 567 | 141.75 | 255.15 | 79.25 | 67.36 | 59.44 | 51.51 |
| 567 | 569 | 142.25 | 256.05 | 79.75 | 67.79 | 59.81 | 51.84 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |        |       |       |       |
|-----|-----|--------|--------|--------|-------|-------|-------|
| 569 | 571 | 142.75 | 256.95 | 80.25  | 68.21 | 60.19 | 52.16 |
| 571 | 573 | 143.25 | 257.85 | 80.75  | 68.64 | 60.56 | 52.49 |
| 573 | 575 | 143.75 | 258.75 | 81.25  | 69.06 | 60.94 | 52.81 |
| 575 | 577 | 144.25 | 259.65 | 81.75  | 69.49 | 61.31 | 53.14 |
| 577 | 579 | 144.75 | 260.55 | 82.25  | 69.91 | 61.69 | 53.46 |
| 579 | 581 | 145.25 | 261.45 | 82.75  | 70.34 | 62.06 | 53.79 |
| 581 | 583 | 145.75 | 262.35 | 83.25  | 70.76 | 62.44 | 54.11 |
| 583 | 585 | 146.25 | 263.25 | 83.75  | 71.19 | 62.81 | 54.44 |
| 585 | 587 | 146.75 | 264.15 | 84.25  | 71.61 | 63.19 | 54.76 |
| 587 | 589 | 147.25 | 265.05 | 84.75  | 72.04 | 63.56 | 55.09 |
| 589 | 591 | 147.75 | 265.95 | 85.25  | 72.46 | 63.94 | 55.41 |
| 591 | 593 | 148.25 | 266.85 | 85.75  | 72.89 | 64.31 | 55.74 |
| 593 | 595 | 148.75 | 267.75 | 86.25  | 73.31 | 64.69 | 56.06 |
| 595 | 597 | 149.25 | 268.65 | 86.75  | 73.74 | 65.06 | 56.39 |
| 597 | 599 | 149.75 | 269.55 | 87.25  | 74.16 | 65.44 | 56.71 |
| 599 | 601 | 150.25 | 270.45 | 87.75  | 74.59 | 65.81 | 57.04 |
| 601 | 603 | 150.75 | 271.35 | 88.25  | 75.01 | 66.19 | 57.36 |
| 603 | 605 | 151.25 | 272.25 | 88.75  | 75.44 | 66.56 | 57.69 |
| 605 | 607 | 151.75 | 273.15 | 89.25  | 75.86 | 66.94 | 58.01 |
| 607 | 609 | 152.25 | 274.05 | 89.75  | 76.29 | 67.31 | 58.34 |
| 609 | 611 | 152.75 | 274.95 | 90.25  | 76.71 | 67.69 | 58.66 |
| 611 | 613 | 153.25 | 275.85 | 90.75  | 77.14 | 68.06 | 58.99 |
| 613 | 615 | 153.75 | 276.75 | 91.25  | 77.56 | 68.44 | 59.31 |
| 615 | 617 | 154.25 | 277.65 | 91.75  | 77.99 | 68.81 | 59.64 |
| 617 | 619 | 154.75 | 278.55 | 92.25  | 78.41 | 69.19 | 59.96 |
| 619 | 621 | 155.25 | 279.45 | 92.75  | 78.84 | 69.56 | 60.29 |
| 621 | 623 | 155.75 | 280.35 | 93.25  | 79.26 | 69.94 | 60.61 |
| 623 | 625 | 156.25 | 281.25 | 93.75  | 79.69 | 70.31 | 60.94 |
| 625 | 627 | 156.75 | 282.15 | 94.25  | 80.11 | 70.69 | 61.26 |
| 627 | 629 | 157.25 | 283.05 | 94.75  | 80.54 | 71.06 | 61.59 |
| 629 | 631 | 157.75 | 283.95 | 95.25  | 80.96 | 71.44 | 61.91 |
| 631 | 633 | 158.25 | 284.85 | 95.75  | 81.39 | 71.81 | 62.24 |
| 633 | 635 | 158.75 | 285.75 | 96.25  | 81.81 | 72.19 | 62.56 |
| 635 | 637 | 159.25 | 286.65 | 96.75  | 82.24 | 72.56 | 62.89 |
| 637 | 639 | 159.75 | 287.55 | 97.25  | 82.66 | 72.94 | 63.21 |
| 639 | 641 | 160.25 | 288.45 | 97.75  | 83.09 | 73.31 | 63.54 |
| 641 | 643 | 160.75 | 289.35 | 98.25  | 83.51 | 73.69 | 63.86 |
| 643 | 645 | 161.25 | 290.25 | 98.75  | 83.94 | 74.06 | 64.19 |
| 645 | 647 | 161.75 | 291.15 | 99.25  | 84.36 | 74.44 | 64.51 |
| 647 | 649 | 162.25 | 292.05 | 99.75  | 84.79 | 74.81 | 64.84 |
| 649 | 651 | 162.75 | 292.95 | 100.25 | 85.21 | 75.19 | 65.16 |
| 651 | 653 | 163.25 | 293.85 | 100.75 | 85.64 | 75.56 | 65.49 |

**Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)**

|     |     |        |        |        |        |       |       |
|-----|-----|--------|--------|--------|--------|-------|-------|
| 653 | 655 | 163.75 | 294.75 | 101.25 | 86.06  | 75.94 | 65.81 |
| 655 | 657 | 164.25 | 295.65 | 101.75 | 86.49  | 76.31 | 66.14 |
| 657 | 659 | 164.75 | 296.55 | 102.25 | 86.91  | 76.69 | 66.46 |
| 659 | 661 | 165.25 | 297.45 | 102.75 | 87.34  | 77.06 | 66.79 |
| 661 | 663 | 165.75 | 298.35 | 103.25 | 87.76  | 77.44 | 67.11 |
| 663 | 665 | 166.25 | 299.25 | 103.75 | 88.19  | 77.81 | 67.44 |
| 665 | 667 | 166.75 | 300.15 | 104.25 | 88.61  | 78.19 | 67.76 |
| 667 | 669 | 167.25 | 301.05 | 104.75 | 89.04  | 78.56 | 68.09 |
| 669 | 671 | 167.75 | 301.95 | 105.25 | 89.46  | 78.94 | 68.41 |
| 671 | 673 | 168.25 | 302.85 | 105.75 | 89.89  | 79.31 | 68.74 |
| 673 | 675 | 168.75 | 303.75 | 106.25 | 90.31  | 79.69 | 69.06 |
| 675 | 677 | 169.25 | 304.65 | 106.75 | 90.74  | 80.06 | 69.39 |
| 677 | 679 | 169.75 | 305.55 | 107.25 | 91.16  | 80.44 | 69.71 |
| 679 | 681 | 170.25 | 306.45 | 107.75 | 91.59  | 80.81 | 70.04 |
| 681 | 683 | 170.75 | 307.35 | 108.25 | 92.01  | 81.19 | 70.36 |
| 683 | 685 | 171.25 | 308.25 | 108.75 | 92.44  | 81.56 | 70.69 |
| 685 | 687 | 171.75 | 309.15 | 109.25 | 92.86  | 81.94 | 71.01 |
| 687 | 689 | 172.25 | 310.05 | 109.75 | 93.29  | 82.31 | 71.34 |
| 689 | 691 | 172.75 | 310.95 | 110.25 | 93.71  | 82.69 | 71.66 |
| 691 | 693 | 173.25 | 311.85 | 110.75 | 94.14  | 83.06 | 71.99 |
| 693 | 695 | 173.88 | 312.75 | 111.25 | 94.56  | 83.44 | 72.31 |
| 695 | 697 | 174.48 | 313.65 | 111.75 | 94.99  | 83.81 | 72.64 |
| 697 | 699 | 175.08 | 314.55 | 112.25 | 95.41  | 84.19 | 72.96 |
| 699 | 701 | 175.68 | 315.45 | 112.80 | 95.88  | 84.60 | 73.32 |
| 701 | 703 | 176.28 | 316.35 | 113.40 | 96.39  | 85.05 | 73.71 |
| 703 | 705 | 176.88 | 317.25 | 114.00 | 96.90  | 85.50 | 74.10 |
| 705 | 707 | 177.48 | 318.15 | 114.60 | 97.41  | 85.95 | 74.49 |
| 707 | 709 | 178.08 | 319.05 | 115.20 | 97.92  | 86.40 | 74.88 |
| 709 | 711 | 178.68 | 319.95 | 115.80 | 98.49  | 86.95 | 75.42 |
| 711 | 713 | 179.28 | 320.85 | 116.40 | 99.09  | 87.55 | 76.02 |
| 713 | 715 | 179.88 | 321.75 | 117.00 | 99.69  | 88.15 | 76.62 |
| 715 | 717 | 180.48 | 322.65 | 117.60 | 100.29 | 88.75 | 77.22 |
| 717 | 719 | 181.08 | 323.55 | 118.20 | 100.89 | 89.35 | 77.82 |
| 719 | 721 | 181.68 | 324.45 | 118.80 | 101.49 | 89.95 | 78.42 |
| 721 | 723 | 182.28 | 325.35 | 119.40 | 102.09 | 90.55 | 79.02 |
| 723 | 725 | 182.88 | 326.25 | 120.00 | 102.69 | 91.15 | 79.62 |
| 725 | 727 | 183.48 | 327.15 | 120.60 | 103.29 | 91.75 | 80.22 |
| 727 | 729 | 184.08 | 328.05 | 121.20 | 103.89 | 92.35 | 80.82 |
| 729 | 731 | 184.68 | 328.95 | 121.80 | 104.49 | 92.95 | 81.42 |
| 731 | 733 | 185.28 | 329.85 | 122.40 | 105.09 | 93.55 | 82.02 |
| 733 | 735 | 185.88 | 330.75 | 123.00 | 105.69 | 94.15 | 82.62 |
| 735 | 737 | 186.48 | 331.65 | 123.60 | 106.29 | 94.75 | 83.22 |

**Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)**

|     |     |        |        |        |        |        |        |
|-----|-----|--------|--------|--------|--------|--------|--------|
| 737 | 739 | 187.08 | 332.55 | 124.20 | 106.89 | 95.35  | 83.82  |
| 739 | 741 | 187.68 | 333.45 | 124.80 | 107.49 | 95.95  | 84.42  |
| 741 | 743 | 188.28 | 334.35 | 125.40 | 108.09 | 96.55  | 85.02  |
| 743 | 745 | 188.88 | 335.25 | 126.00 | 108.69 | 97.15  | 85.62  |
| 745 | 747 | 189.48 | 336.15 | 126.60 | 109.29 | 97.75  | 86.22  |
| 747 | 749 | 190.08 | 337.05 | 127.20 | 109.89 | 98.35  | 86.82  |
| 749 | 751 | 190.68 | 337.95 | 127.80 | 110.49 | 98.95  | 87.42  |
| 751 | 753 | 191.28 | 338.85 | 128.40 | 111.09 | 99.55  | 88.02  |
| 753 | 755 | 191.88 | 339.75 | 129.00 | 111.69 | 100.15 | 88.62  |
| 755 | 757 | 192.48 | 340.65 | 129.60 | 112.29 | 100.75 | 89.22  |
| 757 | 759 | 193.08 | 341.55 | 130.20 | 112.89 | 101.35 | 89.82  |
| 759 | 761 | 193.68 | 342.45 | 130.80 | 113.49 | 101.95 | 90.42  |
| 761 | 763 | 194.28 | 343.35 | 131.40 | 114.09 | 102.55 | 91.02  |
| 763 | 765 | 194.88 | 344.25 | 132.00 | 114.69 | 103.15 | 91.62  |
| 765 | 767 | 195.48 | 345.15 | 132.60 | 115.29 | 103.75 | 92.22  |
| 767 | 769 | 196.08 | 346.05 | 133.20 | 115.89 | 104.35 | 92.82  |
| 769 | 771 | 196.68 | 346.95 | 133.80 | 116.49 | 104.95 | 93.42  |
| 771 | 773 | 197.28 | 347.85 | 134.40 | 117.09 | 105.55 | 94.02  |
| 773 | 775 | 197.88 | 348.75 | 135.00 | 117.69 | 106.15 | 94.62  |
| 775 | 777 | 198.48 | 349.65 | 135.60 | 118.29 | 106.75 | 95.22  |
| 777 | 779 | 199.08 | 350.55 | 136.20 | 118.89 | 107.35 | 95.82  |
| 779 | 781 | 199.68 | 351.45 | 136.80 | 119.49 | 107.95 | 96.42  |
| 781 | 783 | 200.28 | 352.35 | 137.40 | 120.09 | 108.55 | 97.02  |
| 783 | 785 | 200.88 | 353.25 | 138.00 | 120.69 | 109.15 | 97.62  |
| 785 | 787 | 201.48 | 354.15 | 138.60 | 121.29 | 109.75 | 98.22  |
| 787 | 789 | 202.08 | 355.05 | 139.20 | 121.89 | 110.35 | 98.82  |
| 789 | 791 | 202.68 | 355.95 | 139.80 | 122.49 | 110.95 | 99.42  |
| 791 | 793 | 203.28 | 356.85 | 140.40 | 123.09 | 111.55 | 100.02 |
| 793 | 795 | 203.88 | 357.75 | 141.00 | 123.69 | 112.15 | 100.62 |
| 795 | 797 | 204.48 | 358.65 | 141.60 | 124.29 | 112.75 | 101.22 |
| 797 | 799 | 205.08 | 359.55 | 142.20 | 124.89 | 113.35 | 101.82 |
| 799 | 800 | 205.38 | 360.00 | 142.50 | 125.19 | 113.65 | 102.12 |

**Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)**

| <b>TABLE C applicable from 1 January 2006 to 31 December 2006</b>  |        |   |        |   |        |
|--|--------|---|--------|---|--------|
| <b>Where an employee's Salary or Wages exceeds K800 per fortnight in the year 2006</b>   |        |   |        |   |        |
| <b>COLUMN 1</b>  |        | <b>COLUMN 2</b>   |        | <b>COLUMN 3</b>   |        |
| <b>NON-RESIDENT TAXPAYERS</b>  |        | <b>WHERE NO DECLARATION IS LODGED</b>   |        | <b>WHERE A DECLARATION IS LODGED</b>  |        |
| Where fortnightly income exceeds K800<br>K205.38 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.  |        | Where fortnightly income exceeds K800<br>K360.00 plus 45 toea for each K1 by which the fortnightly salary exceeds K800. |        | Where fortnightly income exceeds K800<br>K142.50 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.       |        |
| Where fortnightly income exceeds K1,269<br>K346.15 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269.  |        |   |        | Where fortnightly income exceeds K1,277<br>K285.60 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,277.   |        |
| Where fortnightly income exceeds K2,692<br>K844.23 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692.  |        |   |        | Where fortnightly income exceeds K2,700<br>K783.65 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,700.   |        |
| Where fortnightly income exceeds K5,769<br>K2075.00 plus 45 toea for each K1 by which the fortnightly salary exceeds K5,769.   |        |   |        | Where fortnightly income exceeds K5,777<br>K2,014.42 plus 45 toea for each K1 by which the fortnightly salary exceeds K5,777. |        |
| Where a dependant's declaration has been furnished, the amount of deduction calculated in accordance with Column 3 of the table above is reduced by the amount set out below opposite the number of dependants shown on that form. |        |   |        |   |        |
| 1 Dependant  | K17.31 | 2 Dependants  | K28.85 | 3 or more Dependants  | K40.38 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

**PART 2 – SALARY AND WAGES WITHHOLDING TAX RATES**

**APPLICABLE FROM 1 JANUARY 2007**

| <b>TABLES A, B and C. TABLE A applicable from 1 January 2007</b>          |                      |                               |                                       |                                      |
|---|----------------------|-------------------------------|---------------------------------------|--------------------------------------|
| <b>Where an employees Salary or Wages is less than K250 per fortnight</b> |                      |                               |                                       |                                      |
| <b>COLUMN 1</b>   |                      | <b>COLUMN 2</b>               | <b>COLUMN 3</b>                       | <b>COLUMN 4</b>                      |
| <b>SALARY PER FORTNIGHT</b>   |                      | <b>NON-RESIDENT TAXPAYERS</b> | <b>WHERE NO DECLARATION IS LODGED</b> | <b>WHERE A DECLARATION IS LODGED</b> |
| <b>EXCEEDING</b>  | <b>NOT EXCEEDING</b> |                               |                                       |                                      |
| 0   | 1                    | 0.25                          | 0.42                                  | 0.00                                 |
| 1   | 3                    | 0.75                          | 1.26                                  | 0.00                                 |
| 3   | 5                    | 1.25                          | 2.10                                  | 0.00                                 |
| 5   | 7                    | 1.75                          | 2.94                                  | 0.00                                 |
| 7   | 9                    | 2.25                          | 3.78                                  | 0.00                                 |
| 9   | 11                   | 2.75                          | 4.62                                  | 0.00                                 |
| 11  | 13                   | 3.25                          | 5.46                                  | 0.00                                 |
| 13  | 15                   | 3.75                          | 6.30                                  | 0.00                                 |
| 15  | 17                   | 4.25                          | 7.14                                  | 0.00                                 |
| 17  | 19                   | 4.75                          | 7.98                                  | 0.00                                 |
| 19  | 21                   | 5.25                          | 8.82                                  | 0.00                                 |
| 21  | 23                   | 5.75                          | 9.66                                  | 0.00                                 |
| 23  | 25                   | 6.25                          | 10.50                                 | 0.00                                 |
| 25  | 27                   | 6.75                          | 11.34                                 | 0.00                                 |
| 27  | 29                   | 7.25                          | 12.18                                 | 0.00                                 |
| 29  | 31                   | 7.75                          | 13.02                                 | 0.00                                 |
| 31  | 33                   | 8.25                          | 13.86                                 | 0.00                                 |
| 33  | 35                   | 8.75                          | 14.70                                 | 0.00                                 |
| 35  | 37                   | 9.25                          | 15.54                                 | 0.00                                 |
| 37  | 39                   | 9.75                          | 16.38                                 | 0.00                                 |
| 39  | 41                   | 10.25                         | 17.22                                 | 0.00                                 |
| 41  | 43                   | 10.75                         | 18.06                                 | 0.00                                 |
| 43  | 45                   | 11.25                         | 18.90                                 | 0.00                                 |
| 45  | 47                   | 11.75                         | 19.74                                 | 0.00                                 |
| 47  | 49                   | 12.25                         | 20.58                                 | 0.00                                 |
| 49  | 51                   | 12.75                         | 21.42                                 | 0.00                                 |
| 51  | 53                   | 13.25                         | 22.26                                 | 0.00                                 |
| 53  | 55                   | 13.75                         | 23.10                                 | 0.00                                 |
| 55  | 57                   | 14.25                         | 23.94                                 | 0.00                                 |
| 57  | 59                   | 14.75                         | 24.78                                 | 0.00                                 |
| 59  | 61                   | 15.25                         | 25.62                                 | 0.00                                 |
| 61  | 63                   | 15.75                         | 26.46                                 | 0.00                                 |

***Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)***

|     |     |       |       |      |
|-----|-----|-------|-------|------|
| 63  | 65  | 16.25 | 27.30 | 0.00 |
| 65  | 67  | 16.75 | 28.14 | 0.00 |
| 67  | 69  | 17.25 | 28.98 | 0.00 |
| 69  | 71  | 17.75 | 29.82 | 0.00 |
| 71  | 73  | 18.25 | 30.66 | 0.00 |
| 73  | 75  | 18.75 | 31.50 | 0.00 |
| 75  | 77  | 19.25 | 32.34 | 0.00 |
| 77  | 79  | 19.75 | 33.18 | 0.00 |
| 79  | 81  | 20.25 | 34.02 | 0.00 |
| 81  | 83  | 20.75 | 34.86 | 0.00 |
| 83  | 85  | 21.25 | 35.70 | 0.00 |
| 85  | 87  | 21.75 | 36.54 | 0.00 |
| 87  | 89  | 22.25 | 37.38 | 0.00 |
| 89  | 91  | 22.75 | 38.22 | 0.00 |
| 91  | 93  | 23.25 | 39.06 | 0.00 |
| 93  | 95  | 23.75 | 39.90 | 0.00 |
| 95  | 97  | 24.25 | 40.74 | 0.00 |
| 97  | 99  | 24.75 | 41.58 | 0.00 |
| 99  | 101 | 25.25 | 42.42 | 0.00 |
| 101 | 103 | 25.75 | 43.26 | 0.00 |
| 103 | 105 | 26.25 | 44.10 | 0.00 |
| 105 | 107 | 26.75 | 44.94 | 0.00 |
| 107 | 109 | 27.25 | 45.78 | 0.00 |
| 109 | 111 | 27.75 | 46.62 | 0.00 |
| 111 | 113 | 28.25 | 47.46 | 0.00 |
| 113 | 115 | 28.75 | 48.30 | 0.00 |
| 115 | 117 | 29.25 | 49.14 | 0.00 |
| 117 | 119 | 29.75 | 49.98 | 0.00 |
| 119 | 121 | 30.25 | 50.82 | 0.00 |
| 121 | 123 | 30.75 | 51.66 | 0.00 |
| 123 | 125 | 31.25 | 52.50 | 0.00 |
| 125 | 127 | 31.75 | 53.34 | 0.00 |
| 127 | 129 | 32.25 | 54.18 | 0.00 |
| 129 | 131 | 32.75 | 55.02 | 0.00 |
| 131 | 133 | 33.25 | 55.86 | 0.00 |
| 133 | 135 | 33.75 | 56.70 | 0.00 |
| 135 | 137 | 34.25 | 57.54 | 0.00 |
| 137 | 139 | 34.75 | 58.38 | 0.00 |
| 139 | 141 | 35.25 | 59.22 | 0.00 |
| 141 | 143 | 35.75 | 60.06 | 0.00 |
| 143 | 145 | 36.25 | 60.90 | 0.00 |
| 145 | 147 | 36.75 | 61.74 | 0.00 |



**Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)**

|     |     |       |       |      |
|-----|-----|-------|-------|------|
| 147 | 149 | 37.25 | 62.58 | 0.00 |
| 149 | 151 | 37.75 | 63.42 | 0.00 |
| 151 | 153 | 38.25 | 64.26 | 0.00 |
| 153 | 155 | 38.75 | 65.10 | 0.00 |
| 155 | 157 | 39.25 | 65.94 | 0.00 |
| 157 | 159 | 39.75 | 66.78 | 0.00 |
| 159 | 161 | 40.25 | 67.62 | 0.00 |
| 161 | 163 | 40.75 | 68.46 | 0.00 |
| 163 | 165 | 41.25 | 69.30 | 0.00 |
| 165 | 167 | 41.75 | 70.14 | 0.00 |
| 169 | 171 | 42.75 | 71.82 | 0.00 |
| 171 | 173 | 43.25 | 72.66 | 0.00 |
| 173 | 175 | 43.75 | 73.50 | 0.00 |
| 175 | 177 | 44.25 | 74.34 | 0.00 |
| 177 | 179 | 44.75 | 75.18 | 0.00 |
| 179 | 181 | 45.25 | 76.02 | 0.00 |
| 181 | 183 | 45.75 | 76.86 | 0.00 |
| 183 | 185 | 46.25 | 77.70 | 0.00 |
| 185 | 187 | 46.75 | 78.54 | 0.00 |
| 187 | 189 | 47.25 | 79.38 | 0.00 |
| 189 | 191 | 47.75 | 80.22 | 0.00 |
| 191 | 193 | 48.25 | 81.06 | 0.00 |
| 193 | 195 | 48.75 | 81.90 | 0.00 |
| 195 | 197 | 49.25 | 82.74 | 0.00 |
| 197 | 199 | 49.75 | 83.58 | 0.00 |
| 199 | 201 | 50.25 | 84.42 | 0.00 |
| 201 | 203 | 50.75 | 85.26 | 0.00 |
| 203 | 205 | 51.25 | 86.10 | 0.00 |
| 205 | 207 | 51.75 | 86.94 | 0.00 |
| 207 | 209 | 52.25 | 87.78 | 0.00 |
| 209 | 211 | 52.75 | 88.62 | 0.00 |
| 211 | 213 | 53.25 | 89.46 | 0.00 |
| 213 | 215 | 53.75 | 90.30 | 0.00 |
| 215 | 217 | 54.25 | 91.14 | 0.00 |
| 217 | 219 | 54.75 | 91.98 | 0.00 |
| 219 | 221 | 55.25 | 92.82 | 0.00 |
| 221 | 223 | 55.75 | 93.66 | 0.00 |
| 223 | 225 | 56.25 | 94.50 | 0.00 |
| 225 | 227 | 56.75 | 95.34 | 0.00 |
| 227 | 229 | 57.25 | 96.18 | 0.00 |
| 229 | 231 | 57.75 | 97.02 | 0.00 |
| 231 | 233 | 58.25 | 97.86 | 0.00 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |       |        |      |
|-----|-----|-------|--------|------|
| 233 | 235 | 58.75 | 98.70  | 0.00 |
| 235 | 237 | 59.25 | 99.54  | 0.00 |
| 237 | 239 | 59.75 | 100.38 | 0.00 |
| 239 | 241 | 60.25 | 101.22 | 0.00 |
| 241 | 243 | 60.75 | 102.06 | 0.00 |
| 243 | 245 | 61.25 | 102.90 | 0.00 |
| 245 | 247 | 61.75 | 103.74 | 0.00 |
| 247 | 249 | 62.25 | 104.58 | 0.00 |
| 249 | 251 | 62.75 | 105.42 | 0.00 |
| 251 | 253 | 63.25 | 106.26 | 0.00 |
| 253 | 255 | 63.75 | 107.10 | 0.00 |
| 255 | 257 | 64.25 | 107.94 | 0.00 |
| 257 | 259 | 64.75 | 108.78 | 0.00 |
| 259 | 261 | 65.25 | 109.62 | 0.00 |

**Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)**

| TABLE B applicable from 1 January 2007  |               |                        |                                |                               |       |           |       |
|---|---------------|------------------------|--------------------------------|-------------------------------|-------|-----------|-------|
| Where an employees Salary or Wages exceeds K250 but is less than K800 per fortnight |               |                        |                                |                               |       |           |       |
| COLUMN 1  |               | COLUMN 2               | COLUMN 3                       | COLUMN 4                      |       |           |       |
| SALARY PER FORTNIGHT  |               | NON RESIDENT TAXPAYERS | WHERE NO DECLARATION IS LODGED | WHERE A DECLARATION IS LODGED |       |           |       |
| EXCEEDING   | NOT EXCEEDING |                        |                                | NUMBER OF DEPENDANTS          |       |           |       |
|   |               |                        | NONE                           | 1                             | 2     | 3 OR MORE |       |
| 261   | 263           | 65.75                  | 110.46                         | 0.37                          | 0.00  | 0.00      | 0.00  |
| 263   | 265           | 66.25                  | 111.30                         | 0.87                          | 0.00  | 0.00      | 0.00  |
| 265   | 267           | 66.75                  | 112.14                         | 1.37                          | 0.00  | 0.00      | 0.00  |
| 267   | 269           | 67.25                  | 112.98                         | 1.87                          | 0.13  | 0.00      | 0.00  |
| 269   | 271           | 67.75                  | 113.82                         | 2.37                          | 0.63  | 0.00      | 0.00  |
| 271   | 273           | 68.25                  | 114.66                         | 2.87                          | 1.13  | 0.00      | 0.00  |
| 273   | 275           | 68.75                  | 115.50                         | 3.37                          | 1.63  | 0.48      | 0.00  |
| 275   | 277           | 69.25                  | 116.34                         | 3.87                          | 2.13  | 0.98      | 0.00  |
| 277   | 279           | 69.75                  | 117.18                         | 4.37                          | 2.63  | 1.48      | 0.33  |
| 279   | 281           | 70.25                  | 118.02                         | 4.87                          | 3.13  | 1.98      | 0.83  |
| 281   | 283           | 70.75                  | 118.86                         | 5.37                          | 3.63  | 2.48      | 1.33  |
| 283   | 285           | 71.25                  | 119.70                         | 5.87                          | 4.13  | 2.98      | 1.83  |
| 285   | 287           | 71.75                  | 120.54                         | 6.37                          | 4.63  | 3.48      | 2.33  |
| 287   | 289           | 72.25                  | 121.38                         | 6.87                          | 5.13  | 3.98      | 2.83  |
| 289   | 291           | 72.75                  | 122.22                         | 7.37                          | 5.63  | 4.48      | 3.33  |
| 291   | 293           | 73.25                  | 123.06                         | 7.87                          | 6.13  | 4.98      | 3.83  |
| 293   | 295           | 73.75                  | 123.90                         | 8.37                          | 6.63  | 5.48      | 4.33  |
| 295   | 297           | 74.25                  | 124.74                         | 8.87                          | 7.13  | 5.98      | 4.83  |
| 297   | 299           | 74.75                  | 125.58                         | 9.37                          | 7.63  | 6.48      | 5.33  |
| 299   | 301           | 75.25                  | 126.42                         | 9.87                          | 8.13  | 6.98      | 5.83  |
| 301   | 303           | 75.75                  | 127.26                         | 10.37                         | 8.63  | 7.48      | 6.33  |
| 303   | 305           | 76.25                  | 128.10                         | 10.87                         | 9.13  | 7.98      | 6.83  |
| 305   | 307           | 76.75                  | 128.94                         | 11.37                         | 9.63  | 8.48      | 7.33  |
| 307   | 309           | 77.25                  | 129.78                         | 11.87                         | 10.09 | 8.90      | 7.71  |
| 309   | 311           | 77.75                  | 130.62                         | 12.37                         | 10.51 | 9.27      | 8.04  |
| 311   | 313           | 78.25                  | 131.46                         | 12.87                         | 10.94 | 9.65      | 8.36  |
| 313   | 315           | 78.75                  | 132.30                         | 13.37                         | 11.36 | 10.02     | 8.69  |
| 315   | 317           | 79.25                  | 133.14                         | 13.87                         | 11.79 | 10.40     | 9.01  |
| 317   | 319           | 79.75                  | 133.98                         | 14.37                         | 12.21 | 10.77     | 9.34  |
| 319   | 321           | 80.25                  | 134.82                         | 14.87                         | 12.64 | 11.15     | 9.66  |
| 321   | 323           | 80.75                  | 135.66                         | 15.37                         | 13.06 | 11.52     | 9.99  |
| 323   | 325           | 81.25                  | 136.50                         | 15.87                         | 13.49 | 11.90     | 10.31 |
| 325   | 327           | 81.75                  | 137.34                         | 16.37                         | 13.91 | 12.27     | 10.64 |
| 327   | 329           | 82.25                  | 138.18                         | 16.87                         | 14.34 | 12.65     | 10.96 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |       |       |       |       |
|-----|-----|--------|--------|-------|-------|-------|-------|
| 329 | 331 | 82.75  | 139.02 | 17.37 | 14.76 | 13.02 | 11.29 |
| 331 | 333 | 83.25  | 139.86 | 17.87 | 15.19 | 13.40 | 11.61 |
| 333 | 335 | 83.75  | 140.70 | 18.37 | 15.61 | 13.77 | 11.94 |
| 335 | 337 | 84.25  | 141.54 | 18.87 | 16.04 | 14.15 | 12.26 |
| 337 | 339 | 84.75  | 142.38 | 19.37 | 16.46 | 14.52 | 12.59 |
| 339 | 341 | 85.25  | 143.22 | 19.87 | 16.89 | 14.90 | 12.91 |
| 341 | 343 | 85.75  | 144.06 | 20.37 | 17.31 | 15.27 | 13.24 |
| 343 | 345 | 86.25  | 144.90 | 20.87 | 17.74 | 15.65 | 13.56 |
| 345 | 347 | 86.75  | 145.74 | 21.37 | 18.16 | 16.02 | 13.89 |
| 347 | 349 | 87.25  | 146.58 | 21.87 | 18.59 | 16.40 | 14.21 |
| 349 | 351 | 87.75  | 147.42 | 22.37 | 19.01 | 16.77 | 14.54 |
| 351 | 353 | 88.25  | 148.26 | 22.87 | 19.44 | 17.15 | 14.86 |
| 353 | 355 | 88.75  | 149.10 | 23.37 | 19.86 | 17.52 | 15.19 |
| 355 | 357 | 89.25  | 149.94 | 23.87 | 20.29 | 17.90 | 15.51 |
| 357 | 359 | 89.75  | 150.78 | 24.37 | 20.71 | 18.27 | 15.84 |
| 359 | 361 | 90.25  | 151.62 | 24.87 | 21.14 | 18.65 | 16.16 |
| 361 | 363 | 90.75  | 152.46 | 25.37 | 21.56 | 19.02 | 16.49 |
| 363 | 365 | 91.25  | 153.30 | 25.87 | 21.99 | 19.40 | 16.81 |
| 365 | 367 | 91.75  | 154.14 | 26.37 | 22.41 | 19.77 | 17.14 |
| 367 | 369 | 92.25  | 154.98 | 26.87 | 22.84 | 20.15 | 17.46 |
| 369 | 371 | 92.75  | 155.82 | 27.37 | 23.26 | 20.52 | 17.79 |
| 371 | 373 | 93.25  | 156.66 | 27.87 | 23.69 | 20.90 | 18.11 |
| 373 | 375 | 93.75  | 157.50 | 28.37 | 24.11 | 21.27 | 18.44 |
| 375 | 377 | 94.25  | 158.34 | 28.87 | 24.54 | 21.65 | 18.76 |
| 377 | 379 | 94.75  | 159.18 | 29.37 | 24.96 | 22.02 | 19.09 |
| 379 | 381 | 95.25  | 160.02 | 29.87 | 25.39 | 22.40 | 19.41 |
| 381 | 383 | 95.75  | 160.86 | 30.37 | 25.81 | 22.77 | 19.74 |
| 383 | 385 | 96.25  | 161.70 | 30.87 | 26.24 | 23.15 | 20.06 |
| 385 | 387 | 96.75  | 162.54 | 31.37 | 26.66 | 23.52 | 20.39 |
| 387 | 389 | 97.25  | 163.38 | 31.87 | 27.09 | 23.90 | 20.71 |
| 389 | 391 | 97.75  | 164.22 | 32.37 | 27.51 | 24.27 | 21.04 |
| 391 | 393 | 98.25  | 165.06 | 32.87 | 27.94 | 24.65 | 21.36 |
| 393 | 395 | 98.75  | 165.90 | 33.37 | 28.36 | 25.02 | 21.69 |
| 395 | 397 | 99.25  | 166.74 | 33.87 | 28.79 | 25.40 | 22.01 |
| 397 | 399 | 99.75  | 167.58 | 34.37 | 29.21 | 25.77 | 22.34 |
| 399 | 401 | 100.25 | 168.42 | 34.87 | 29.64 | 26.15 | 22.66 |
| 401 | 403 | 100.75 | 169.26 | 35.37 | 30.06 | 26.52 | 22.99 |
| 403 | 405 | 101.25 | 170.10 | 35.87 | 30.49 | 26.90 | 23.31 |
| 405 | 407 | 101.75 | 170.94 | 36.37 | 30.91 | 27.27 | 23.64 |
| 407 | 409 | 102.25 | 171.78 | 36.87 | 31.34 | 27.65 | 23.96 |
| 409 | 411 | 102.75 | 172.62 | 37.37 | 31.76 | 28.02 | 24.29 |
| 411 | 413 | 103.25 | 173.46 | 37.87 | 32.19 | 28.40 | 24.61 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |       |       |       |       |
|-----|-----|--------|--------|-------|-------|-------|-------|
| 413 | 415 | 103.75 | 174.30 | 38.37 | 32.61 | 28.77 | 24.94 |
| 415 | 417 | 104.25 | 175.14 | 38.87 | 33.04 | 29.15 | 25.26 |
| 417 | 419 | 104.75 | 175.98 | 39.37 | 33.46 | 29.52 | 25.59 |
| 419 | 421 | 105.25 | 176.82 | 39.87 | 33.89 | 29.90 | 25.91 |
| 421 | 423 | 105.75 | 177.66 | 40.37 | 34.31 | 30.27 | 26.24 |
| 423 | 425 | 106.25 | 178.50 | 40.87 | 34.74 | 30.65 | 26.56 |
| 425 | 427 | 106.75 | 179.34 | 41.37 | 35.16 | 31.02 | 26.89 |
| 427 | 429 | 107.25 | 180.18 | 41.87 | 35.59 | 31.40 | 27.21 |
| 429 | 431 | 107.75 | 181.02 | 42.37 | 36.01 | 31.77 | 27.54 |
| 431 | 433 | 108.25 | 181.86 | 42.87 | 36.44 | 32.15 | 27.86 |
| 433 | 435 | 108.75 | 182.70 | 43.37 | 36.86 | 32.52 | 28.19 |
| 435 | 437 | 109.25 | 183.54 | 43.87 | 37.29 | 32.90 | 28.51 |
| 437 | 439 | 109.75 | 184.38 | 44.37 | 37.71 | 33.27 | 28.84 |
| 439 | 441 | 110.25 | 185.22 | 44.87 | 38.14 | 33.65 | 29.16 |
| 441 | 443 | 110.75 | 186.06 | 45.37 | 38.56 | 34.02 | 29.49 |
| 443 | 445 | 111.25 | 186.90 | 45.87 | 38.99 | 34.40 | 29.81 |
| 445 | 447 | 111.75 | 187.74 | 46.37 | 39.41 | 34.77 | 30.14 |
| 447 | 449 | 112.25 | 188.58 | 46.87 | 39.84 | 35.15 | 30.46 |
| 449 | 451 | 112.75 | 189.42 | 47.37 | 40.26 | 35.52 | 30.79 |
| 451 | 453 | 113.25 | 190.26 | 47.87 | 40.69 | 35.90 | 31.11 |
| 453 | 455 | 113.75 | 191.10 | 48.37 | 41.11 | 36.27 | 31.44 |
| 455 | 457 | 114.25 | 191.94 | 48.87 | 41.54 | 36.65 | 31.76 |
| 457 | 459 | 114.75 | 192.78 | 49.37 | 41.96 | 37.02 | 32.09 |
| 459 | 461 | 115.25 | 193.62 | 49.87 | 42.39 | 37.40 | 32.41 |
| 461 | 463 | 115.75 | 194.46 | 50.37 | 42.81 | 37.77 | 32.74 |
| 463 | 465 | 116.25 | 195.30 | 50.87 | 43.24 | 38.15 | 33.06 |
| 465 | 467 | 116.75 | 196.14 | 51.37 | 43.66 | 38.52 | 33.39 |
| 467 | 469 | 117.25 | 196.98 | 51.87 | 44.09 | 38.90 | 33.71 |
| 469 | 471 | 117.75 | 197.82 | 52.37 | 44.51 | 39.27 | 34.04 |
| 471 | 473 | 118.25 | 198.66 | 52.87 | 44.94 | 39.65 | 34.36 |
| 473 | 475 | 118.75 | 199.50 | 53.37 | 45.36 | 40.02 | 34.69 |
| 475 | 477 | 119.25 | 200.34 | 53.87 | 45.79 | 40.40 | 35.01 |
| 477 | 479 | 119.75 | 201.18 | 54.37 | 46.21 | 40.77 | 35.34 |
| 479 | 481 | 120.25 | 202.02 | 54.87 | 46.64 | 41.15 | 35.66 |
| 481 | 483 | 120.75 | 202.86 | 55.37 | 47.06 | 41.52 | 35.99 |
| 483 | 485 | 121.25 | 203.70 | 55.87 | 47.49 | 41.90 | 36.31 |
| 485 | 487 | 121.75 | 204.54 | 56.37 | 47.91 | 42.27 | 36.64 |
| 487 | 489 | 122.25 | 205.38 | 56.87 | 48.34 | 42.65 | 36.96 |
| 489 | 491 | 122.75 | 206.22 | 57.37 | 48.76 | 43.02 | 37.29 |
| 491 | 493 | 123.25 | 207.06 | 57.87 | 49.19 | 43.40 | 37.61 |
| 493 | 495 | 123.75 | 207.90 | 58.37 | 49.61 | 43.77 | 37.94 |
| 495 | 497 | 124.25 | 208.74 | 58.87 | 50.04 | 44.15 | 38.26 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |       |       |       |       |
|-----|-----|--------|--------|-------|-------|-------|-------|
| 497 | 499 | 124.75 | 209.58 | 59.37 | 50.46 | 44.52 | 38.59 |
| 499 | 501 | 125.25 | 210.42 | 59.87 | 50.89 | 44.90 | 38.91 |
| 501 | 503 | 125.75 | 211.26 | 60.37 | 51.31 | 45.27 | 39.24 |
| 503 | 505 | 126.25 | 212.10 | 60.87 | 51.74 | 45.65 | 39.56 |
| 505 | 507 | 126.75 | 212.94 | 61.37 | 52.16 | 46.02 | 39.89 |
| 507 | 509 | 127.25 | 213.78 | 61.87 | 52.59 | 46.40 | 40.21 |
| 509 | 511 | 127.75 | 214.62 | 62.37 | 53.01 | 46.77 | 40.54 |
| 511 | 513 | 128.25 | 215.46 | 62.87 | 53.44 | 47.15 | 40.86 |
| 513 | 515 | 128.75 | 216.30 | 63.37 | 53.86 | 47.52 | 41.19 |
| 515 | 517 | 129.25 | 217.14 | 63.87 | 54.29 | 47.90 | 41.51 |
| 517 | 519 | 129.75 | 217.98 | 64.37 | 54.71 | 48.27 | 41.84 |
| 519 | 521 | 130.25 | 218.82 | 64.87 | 55.14 | 48.65 | 42.16 |
| 521 | 523 | 130.75 | 219.66 | 65.37 | 55.56 | 49.02 | 42.49 |
| 523 | 525 | 131.25 | 220.50 | 65.87 | 55.99 | 49.40 | 42.81 |
| 525 | 527 | 131.75 | 221.34 | 66.37 | 56.41 | 49.77 | 43.14 |
| 527 | 529 | 132.25 | 222.18 | 66.87 | 56.84 | 50.15 | 43.46 |
| 529 | 531 | 132.75 | 223.02 | 67.37 | 57.26 | 50.52 | 43.79 |
| 531 | 533 | 133.25 | 223.86 | 67.87 | 57.69 | 50.90 | 44.11 |
| 533 | 535 | 133.75 | 224.70 | 68.37 | 58.11 | 51.27 | 44.44 |
| 535 | 537 | 134.25 | 225.54 | 68.87 | 58.54 | 51.65 | 44.76 |
| 537 | 539 | 134.75 | 226.38 | 69.37 | 58.96 | 52.02 | 45.09 |
| 539 | 541 | 135.25 | 227.22 | 69.87 | 59.39 | 52.40 | 45.41 |
| 541 | 543 | 135.75 | 228.06 | 70.37 | 59.81 | 52.77 | 45.74 |
| 543 | 545 | 136.25 | 228.90 | 70.87 | 60.24 | 53.15 | 46.06 |
| 545 | 547 | 136.75 | 229.74 | 71.37 | 60.66 | 53.52 | 46.39 |
| 547 | 549 | 137.25 | 230.58 | 71.87 | 61.09 | 53.90 | 46.71 |
| 549 | 551 | 137.75 | 231.42 | 72.37 | 61.51 | 54.27 | 47.04 |
| 551 | 553 | 138.25 | 232.26 | 72.87 | 61.94 | 54.65 | 47.36 |
| 553 | 555 | 138.75 | 233.10 | 73.37 | 62.36 | 55.02 | 47.69 |
| 555 | 557 | 139.25 | 233.94 | 73.87 | 62.79 | 55.40 | 48.01 |
| 557 | 559 | 139.75 | 234.78 | 74.37 | 63.21 | 55.77 | 48.34 |
| 559 | 561 | 140.25 | 235.62 | 74.87 | 63.64 | 56.15 | 48.66 |
| 561 | 563 | 140.75 | 236.46 | 75.37 | 64.06 | 56.52 | 48.99 |
| 563 | 565 | 141.25 | 237.30 | 75.87 | 64.49 | 56.90 | 49.31 |
| 565 | 567 | 141.75 | 238.14 | 76.37 | 64.91 | 57.27 | 49.64 |
| 567 | 569 | 142.25 | 238.98 | 76.87 | 65.34 | 57.65 | 49.96 |
| 569 | 571 | 142.75 | 239.82 | 77.37 | 65.76 | 58.02 | 50.29 |
| 571 | 573 | 143.25 | 240.66 | 77.87 | 66.19 | 58.40 | 50.61 |
| 573 | 575 | 143.75 | 241.50 | 78.37 | 66.61 | 58.77 | 50.94 |
| 575 | 577 | 144.25 | 242.34 | 78.87 | 67.04 | 59.15 | 51.26 |
| 577 | 579 | 144.75 | 243.18 | 79.37 | 67.46 | 59.52 | 51.59 |
| 579 | 581 | 145.25 | 244.02 | 79.87 | 67.89 | 59.90 | 51.91 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |        |       |       |       |
|-----|-----|--------|--------|--------|-------|-------|-------|
| 581 | 583 | 145.75 | 244.86 | 80.37  | 68.31 | 60.27 | 52.24 |
| 583 | 585 | 146.25 | 245.70 | 80.87  | 68.74 | 60.65 | 52.56 |
| 585 | 587 | 146.75 | 246.54 | 81.37  | 69.16 | 61.02 | 52.89 |
| 587 | 589 | 147.25 | 247.38 | 81.87  | 69.59 | 61.40 | 53.21 |
| 589 | 591 | 147.75 | 248.22 | 82.37  | 70.01 | 61.77 | 53.54 |
| 591 | 593 | 148.25 | 249.06 | 82.87  | 70.44 | 62.15 | 53.86 |
| 593 | 595 | 148.75 | 249.90 | 83.37  | 70.86 | 62.52 | 54.19 |
| 595 | 597 | 149.25 | 250.74 | 83.87  | 71.29 | 62.90 | 54.51 |
| 597 | 599 | 149.75 | 251.58 | 84.37  | 71.71 | 63.27 | 54.84 |
| 599 | 601 | 150.25 | 252.42 | 84.87  | 72.14 | 63.65 | 55.16 |
| 601 | 603 | 150.75 | 253.26 | 85.37  | 72.56 | 64.02 | 55.49 |
| 603 | 605 | 151.25 | 254.10 | 85.87  | 72.99 | 64.40 | 55.81 |
| 605 | 607 | 151.75 | 254.94 | 86.37  | 73.41 | 64.77 | 56.14 |
| 607 | 609 | 152.25 | 255.78 | 86.87  | 73.84 | 65.15 | 56.46 |
| 609 | 611 | 152.75 | 256.62 | 87.37  | 74.26 | 65.52 | 56.79 |
| 611 | 613 | 153.25 | 257.46 | 87.87  | 74.69 | 65.90 | 57.11 |
| 613 | 615 | 153.75 | 258.30 | 88.37  | 75.11 | 66.27 | 57.44 |
| 615 | 617 | 154.25 | 259.14 | 88.87  | 75.54 | 66.65 | 57.76 |
| 617 | 619 | 154.75 | 259.98 | 89.37  | 75.96 | 67.02 | 58.09 |
| 619 | 621 | 155.25 | 260.82 | 89.87  | 76.39 | 67.40 | 58.41 |
| 621 | 623 | 155.75 | 261.66 | 90.37  | 76.81 | 67.77 | 58.74 |
| 623 | 625 | 156.25 | 262.50 | 90.87  | 77.24 | 68.15 | 59.06 |
| 625 | 627 | 156.75 | 263.34 | 91.37  | 77.66 | 68.52 | 59.39 |
| 627 | 629 | 157.25 | 264.18 | 91.87  | 78.09 | 68.90 | 59.71 |
| 629 | 631 | 157.75 | 265.02 | 92.37  | 78.51 | 69.27 | 60.04 |
| 631 | 633 | 158.25 | 265.86 | 92.87  | 78.94 | 69.65 | 60.36 |
| 633 | 635 | 158.75 | 266.70 | 93.37  | 79.36 | 70.02 | 60.69 |
| 635 | 637 | 159.25 | 267.54 | 93.87  | 79.79 | 70.40 | 61.01 |
| 637 | 639 | 159.75 | 268.38 | 94.37  | 80.21 | 70.77 | 61.34 |
| 639 | 641 | 160.25 | 269.22 | 94.87  | 80.64 | 71.15 | 61.66 |
| 641 | 643 | 160.75 | 270.06 | 95.37  | 81.06 | 71.52 | 61.99 |
| 643 | 645 | 161.25 | 270.90 | 95.87  | 81.49 | 71.90 | 62.31 |
| 645 | 647 | 161.75 | 271.74 | 96.37  | 81.91 | 72.27 | 62.64 |
| 647 | 649 | 162.25 | 272.58 | 96.87  | 82.34 | 72.65 | 62.96 |
| 649 | 651 | 162.75 | 273.42 | 97.37  | 82.76 | 73.02 | 63.29 |
| 651 | 653 | 163.25 | 274.26 | 97.87  | 83.19 | 73.40 | 63.61 |
| 653 | 655 | 163.75 | 275.10 | 98.37  | 83.61 | 73.77 | 63.94 |
| 655 | 657 | 164.25 | 275.94 | 98.87  | 84.04 | 74.15 | 64.26 |
| 657 | 659 | 164.75 | 276.78 | 99.37  | 84.46 | 74.52 | 64.59 |
| 659 | 661 | 165.25 | 277.62 | 99.87  | 84.89 | 74.90 | 64.91 |
| 661 | 663 | 165.75 | 278.46 | 100.37 | 85.31 | 75.27 | 65.24 |
| 663 | 665 | 166.25 | 279.30 | 100.87 | 85.74 | 75.65 | 65.56 |

*Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)*

|     |     |        |        |        |        |       |       |
|-----|-----|--------|--------|--------|--------|-------|-------|
| 665 | 667 | 166.75 | 280.14 | 101.37 | 86.16  | 76.02 | 65.89 |
| 667 | 669 | 167.25 | 280.98 | 101.87 | 86.59  | 76.40 | 66.21 |
| 669 | 671 | 167.75 | 281.82 | 102.37 | 87.01  | 76.77 | 66.54 |
| 671 | 673 | 168.25 | 282.66 | 102.87 | 87.44  | 77.15 | 66.86 |
| 673 | 675 | 168.75 | 283.50 | 103.37 | 87.86  | 77.52 | 67.19 |
| 675 | 677 | 169.25 | 284.34 | 103.87 | 88.29  | 77.90 | 67.51 |
| 677 | 679 | 169.75 | 285.18 | 104.37 | 88.71  | 78.27 | 67.84 |
| 679 | 681 | 170.25 | 286.02 | 104.87 | 89.14  | 78.65 | 68.16 |
| 681 | 683 | 170.75 | 286.86 | 105.37 | 89.56  | 79.02 | 68.49 |
| 683 | 685 | 171.25 | 287.70 | 105.87 | 89.99  | 79.40 | 68.81 |
| 685 | 687 | 171.75 | 288.54 | 106.37 | 90.41  | 79.77 | 69.14 |
| 687 | 689 | 172.25 | 289.38 | 106.87 | 90.84  | 80.15 | 69.46 |
| 689 | 691 | 172.75 | 290.22 | 107.37 | 91.26  | 80.52 | 69.79 |
| 691 | 693 | 173.25 | 291.06 | 107.87 | 91.69  | 80.90 | 70.11 |
| 693 | 695 | 173.88 | 291.90 | 108.37 | 92.11  | 81.27 | 70.44 |
| 695 | 697 | 174.48 | 292.74 | 108.87 | 92.54  | 81.65 | 70.76 |
| 697 | 699 | 175.08 | 293.58 | 109.37 | 92.96  | 82.02 | 71.09 |
| 699 | 701 | 175.68 | 294.42 | 109.92 | 93.43  | 82.44 | 71.45 |
| 701 | 703 | 176.28 | 295.26 | 110.52 | 93.94  | 82.89 | 71.84 |
| 703 | 705 | 176.88 | 296.10 | 111.12 | 94.45  | 83.34 | 72.23 |
| 705 | 707 | 177.48 | 296.94 | 111.72 | 94.96  | 83.79 | 72.62 |
| 707 | 709 | 178.08 | 297.78 | 112.32 | 95.47  | 84.24 | 73.01 |
| 709 | 711 | 178.68 | 298.62 | 112.92 | 95.98  | 84.69 | 73.40 |
| 711 | 713 | 179.28 | 299.46 | 113.52 | 96.49  | 85.14 | 73.79 |
| 713 | 715 | 179.88 | 300.30 | 114.12 | 97.00  | 85.59 | 74.18 |
| 715 | 717 | 180.48 | 301.14 | 114.72 | 97.51  | 86.04 | 74.57 |
| 717 | 719 | 181.08 | 301.98 | 115.32 | 98.02  | 86.49 | 74.96 |
| 719 | 721 | 181.68 | 302.82 | 115.92 | 98.61  | 87.07 | 75.53 |
| 721 | 723 | 182.28 | 303.66 | 116.52 | 99.21  | 87.67 | 76.13 |
| 723 | 725 | 182.88 | 304.50 | 117.12 | 99.81  | 88.27 | 76.73 |
| 725 | 727 | 183.48 | 305.34 | 117.72 | 100.41 | 88.87 | 77.33 |
| 727 | 729 | 184.08 | 306.18 | 118.32 | 101.01 | 89.47 | 77.93 |
| 729 | 731 | 184.68 | 307.02 | 118.92 | 101.61 | 90.07 | 78.53 |
| 731 | 733 | 185.28 | 307.86 | 119.52 | 102.21 | 90.67 | 79.13 |
| 733 | 735 | 185.88 | 308.70 | 120.12 | 102.81 | 91.27 | 79.73 |
| 735 | 737 | 186.48 | 309.54 | 120.72 | 103.41 | 91.87 | 80.33 |
| 737 | 739 | 187.08 | 310.38 | 121.32 | 104.01 | 92.47 | 80.93 |
| 739 | 741 | 187.68 | 311.22 | 121.92 | 104.61 | 93.07 | 81.53 |
| 741 | 743 | 188.28 | 312.06 | 122.52 | 105.21 | 93.67 | 82.13 |
| 743 | 745 | 188.88 | 312.90 | 123.12 | 105.81 | 94.27 | 82.73 |
| 745 | 747 | 189.48 | 313.74 | 123.72 | 106.41 | 94.87 | 83.33 |
| 747 | 749 | 190.08 | 314.58 | 124.32 | 107.01 | 95.47 | 83.93 |



**Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)**

|     |     |        |        |        |        |        |       |
|-----|-----|--------|--------|--------|--------|--------|-------|
| 749 | 751 | 190.68 | 315.42 | 124.92 | 107.61 | 96.07  | 84.53 |
| 751 | 753 | 191.28 | 316.26 | 125.52 | 108.21 | 96.67  | 85.13 |
| 753 | 755 | 191.88 | 317.10 | 126.12 | 108.81 | 97.27  | 85.73 |
| 755 | 757 | 192.48 | 317.94 | 126.72 | 109.41 | 97.87  | 86.33 |
| 757 | 759 | 193.08 | 318.78 | 127.32 | 110.01 | 98.47  | 86.93 |
| 759 | 761 | 193.68 | 319.62 | 127.92 | 110.61 | 99.07  | 87.53 |
| 761 | 763 | 194.28 | 320.46 | 128.52 | 111.21 | 99.67  | 88.13 |
| 763 | 765 | 194.88 | 321.30 | 129.12 | 111.81 | 100.27 | 88.73 |
| 765 | 767 | 195.48 | 322.14 | 129.72 | 112.41 | 100.87 | 89.33 |
| 767 | 769 | 196.08 | 322.98 | 130.32 | 113.01 | 101.47 | 89.93 |
| 769 | 771 | 196.68 | 323.82 | 130.92 | 113.61 | 102.07 | 90.53 |
| 771 | 773 | 197.28 | 324.66 | 131.52 | 114.21 | 102.67 | 91.13 |
| 773 | 775 | 197.88 | 325.50 | 132.12 | 114.81 | 103.27 | 91.73 |
| 775 | 777 | 198.48 | 326.34 | 132.72 | 115.41 | 103.87 | 92.33 |
| 777 | 779 | 199.08 | 327.18 | 133.32 | 116.01 | 104.47 | 92.93 |
| 779 | 781 | 199.68 | 328.02 | 133.92 | 116.61 | 105.07 | 93.53 |
| 781 | 783 | 200.28 | 328.86 | 134.52 | 117.21 | 105.67 | 94.13 |
| 783 | 785 | 200.88 | 329.70 | 135.12 | 117.81 | 106.27 | 94.73 |
| 785 | 787 | 201.48 | 330.54 | 135.72 | 118.41 | 106.87 | 95.33 |
| 787 | 789 | 202.08 | 331.38 | 136.32 | 119.01 | 107.47 | 95.93 |
| 789 | 791 | 202.68 | 332.22 | 136.92 | 119.61 | 108.07 | 96.53 |
| 791 | 793 | 203.28 | 333.06 | 137.52 | 120.21 | 108.67 | 97.13 |
| 793 | 795 | 203.88 | 333.90 | 138.12 | 120.81 | 109.27 | 97.73 |
| 795 | 797 | 204.48 | 334.74 | 138.72 | 121.41 | 109.87 | 98.33 |
| 797 | 799 | 205.08 | 335.58 | 139.32 | 122.01 | 110.47 | 98.93 |
| 799 | 800 | 205.38 | 336.00 | 139.62 | 122.31 | 110.77 | 99.23 |

**Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)**

| <b>TABLE C applicable from 1 January 2007</b>  |  |  |
|--|--|--|
| <b>Where an employee's Salary or Wages exceeds K800 per fortnight</b>  |  |  |
| <b>COLUMN 1</b>  | <b>COLUMN 2</b>  | <b>COLUMN 3</b>  |
| <b>NON-RESIDENT TAXPAYERS</b>  | <b>WHERE NO DECLARATION IS LODGED</b>  | <b>WHERE A DECLARATION IS LODGED</b>   |
| <b>Where fortnightly income exceeds K800</b><br>K205.38 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.   | <b>Where fortnightly income exceeds K800</b><br>K336.00 plus 42 toea for each K1 by which the fortnightly salary exceeds K800. | <b>Where fortnightly income exceeds K800</b><br>K139.62 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.       |
| <b>Where fortnightly income exceeds K1,269</b><br>K346.15 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269.   |  | <b>Where fortnightly income exceeds K1,277</b><br>K282.72 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,277.   |
| <b>Where fortnightly income exceeds K2,692</b><br>K844.20 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692.   |  | <b>Where fortnightly income exceeds K2,700</b><br>K780.77 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,700.   |
| <b>Where fortnightly income exceeds K9,615</b><br>K3,613.40 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,615.   |  | <b>Where fortnightly income exceeds K9,623</b><br>K3,550.00 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,623. |
| Where a dependant's declaration has been furnished, the amount of deduction calculated in accordance with Column 3 of the table above is reduced by the amount set out below opposite the number of dependants shown on that form. |  |  |
| 1 Dependant  | K17.31   | 2 Dependants K28.85  |
|  |  | 3 or more Dependants K40.38  |

***Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment)***

I hereby certify that the above is a fair print of the ***Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment) Act 2005*** which has been made by the National Parliament.

*Clerk of the National Parliament.*

I hereby certify that the ***Income Tax (Salary or Wages Tax) (Rates) (2006 Budget Provisions Amendment) Act 2005*** was made by the National Parliament on 22 November 2005.

*Speaker of the National Parliament.*

