



Personal income tax



No change in tax rates, only in the rebates.

Sugar tax



Increases from 2.1c/g to 2.21c/g

Fuel and road accident fund levies



Carbon tax levy

Introduced from 1 June 2019

R0.09
per litre petrol

R0.10
per litre diesel

↑ **R0.05**
Road accident fund levy
Increase per litre

↑ **R0.15**
Fuel levy
Increase per litre

Zero-rated for VAT



White bread flour, cake flour and sanitary pads will be zero-rated for VAT purposes from 1 April 2019.



SARS: Plans to raise revenue

- A new 'big business' division by April 2019
- Illicit Economy Unit launched in August 2018
- IT improvements to support tax collection

Remains unchanged



25%

Donations tax

20% on donations below R30m
25% on donations above R30m



28%

Corporate income tax



18%

Capital gains tax

Individuals and special trusts **18%**
Companies **22.4%**
Other trusts **36%**



45%

Tax trusts

(other than special trusts)



20%

Dividend tax



25%

Estate duties

20% on dutiable value of estates < than R30m
25% on dutiable value of estates > than R30m

Sin tax



↑ **R4.54**

Spirits
per 750ml

↑ **R1.12**

Sparkling wine
per litre

↑ **R0.49**

Fortified wine
per litre

↑ **R0.29**

Unfortified wine
per litre

↑ **R0.12**

Malt beer
per can

↑ **R0.12**

Ciders
per can



↑ **R7.41**

Cigars
per 23g

↑ **R1.29**

Cigarette tobacco
per 50g

↑ **R1.14**

Cigarettes
per packet of 20

↑ **R0.45**

Pipe tobacco
per 25g