

No. **24** of 2018.

***Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment) Act 2018.***

Certified on : **30 JAN 2019**



No. 24 of 2018.

*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment) Act 2018.*

**ARRANGEMENT OF SECTION.**

Amendment of Schedule 1.



No. of 2018.

AN ACT

entitled

***Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment) Act 2018,***

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

MADE by the National Parliament and deemed to come into operation 1 January 2019.

**AMENDMENT OF SCHEDULE 1.**

Schedule 1 of the Principal Act is amended -

(a) in the heading of Part 3 by inserting after the number “2012”, the following -

“to 31<sup>st</sup> December 2018”; and

(b) inserting the following new part:

**“PART 4. - SALARY AND WAGES WITHHOLDING TAX RATES.  
APPLICABLE FROM 1 JANUARY 2019.**

<b>Table A applicable from 1 January 2019.</b>				
<b>Where an Employee’s Salary or Wages is less than or equal to K481.00 per fortnight.</b>				
<b>Column 1.</b>		<b>Column 2.</b>	<b>Column 3.</b>	<b>Column 4.</b>
<b>Salary per fortnight in 2019.</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	0.22	0.42	0.00
1	3	0.66	1.26	0.00
3	5	1.10	2.10	0.00
5	7	1.54	2.94	0.00
7	9	1.98	3.78	0.00
9	11	2.42	4.62	0.00
11	13	2.86	5.46	0.00
13	15	3.30	6.30	0.00
15	17	3.74	7.14	0.00
17	19	4.18	7.98	0.00
19	21	4.62	8.82	0.00
21	23	5.06	9.66	0.00
23	25	5.50	10.50	0.00

*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

<b>Table A applicable from 1 January 2019.</b> <b>Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.</b>				
<b>Column 1.</b>		<b>Column 2.</b>	<b>Column 3.</b>	<b>Column 4.</b>
<b>Salary per fortnight in 2019.</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>			
25	27	5.94	11.34	0.00
27	29	6.38	12.18	0.00
29	31	6.82	13.02	0.00
31	33	7.26	13.86	0.00
33	35	7.70	14.70	0.00
35	37	8.14	15.54	0.00
37	39	8.58	16.38	0.00
39	41	9.02	17.22	0.00
41	43	9.46	18.06	0.00
43	45	9.90	18.90	0.00
45	47	10.34	19.74	0.00
47	49	10.78	20.58	0.00
49	51	11.22	21.42	0.00
51	53	11.66	22.26	0.00
53	55	12.10	23.10	0.00
55	57	12.54	23.94	0.00
57	59	12.98	24.78	0.00
59	61	13.42	25.62	0.00
61	63	13.86	26.46	0.00
63	65	14.30	27.30	0.00
65	67	14.74	28.14	0.00
67	69	15.18	28.98	0.00
69	71	15.62	29.82	0.00
71	73	16.06	30.66	0.00
73	75	16.50	31.50	0.00
75	77	16.94	32.34	0.00
77	79	17.38	33.18	0.00
79	81	17.82	34.02	0.00
81	83	18.26	34.86	0.00
83	85	18.70	35.70	0.00
85	87	19.14	36.54	0.00
87	89	19.58	37.38	0.00
89	91	20.02	38.22	0.00
91	93	20.46	39.06	0.00
93	95	20.90	39.90	0.00
95	97	21.34	40.74	0.00
97	99	21.78	41.58	0.00
99	101	22.22	42.42	0.00
101	103	22.66	43.26	0.00
103	105	23.10	44.10	0.00
105	107	23.54	44.94	0.00



**Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)**

<b>Table A applicable from 1 January 2019.</b> <b>Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.</b>				
<b>Column 1.</b>		<b>Column 2.</b>	<b>Column 3.</b>	<b>Column 4.</b>
<b>Salary per fortnight in 2019.</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>			
107	109	23.98	45.78	0.00
109	111	24.42	46.62	0.00
111	113	24.86	47.46	0.00
113	115	25.30	48.30	0.00
115	117	25.74	49.14	0.00
117	119	26.18	49.98	0.00
119	121	26.62	50.82	0.00
121	123	27.06	51.66	0.00
123	125	27.50	52.50	0.00
125	127	27.94	53.34	0.00
127	129	28.38	54.18	0.00
129	131	28.82	55.02	0.00
131	133	29.26	55.86	0.00
133	135	29.70	56.70	0.00
135	137	30.14	57.54	0.00
137	139	30.58	58.38	0.00
139	141	31.02	59.22	0.00
141	143	31.46	60.06	0.00
143	145	31.90	60.90	0.00
145	147	32.34	61.74	0.00
147	149	32.78	62.58	0.00
149	151	33.22	63.42	0.00
151	153	33.66	64.26	0.00
153	155	34.10	65.10	0.00
155	157	34.54	65.94	0.00
157	159	34.98	66.78	0.00
159	161	35.42	67.62	0.00
161	163	35.86	68.46	0.00
163	165	36.30	69.30	0.00
165	167	36.74	70.14	0.00
169	171	37.62	71.82	0.00
171	173	38.06	72.66	0.00
173	175	38.50	73.50	0.00
175	177	38.94	74.34	0.00
177	179	39.38	75.18	0.00
179	181	39.82	76.02	0.00
181	183	40.26	76.86	0.00
183	185	40.70	77.70	0.00
185	187	41.14	78.54	0.00
187	189	41.58	79.38	0.00
189	191	42.02	80.22	0.00

*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

<b>Table A applicable from 1 January 2019.</b> <b>Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.</b>				
<b>Column 1.</b>		<b>Column 2.</b>	<b>Column 3.</b>	<b>Column 4.</b>
<b>Salary per fortnight in 2019.</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>			
191	193	42.46	81.06	0.00
193	195	42.90	81.90	0.00
195	197	43.34	82.74	0.00
197	199	43.78	83.58	0.00
199	201	44.22	84.42	0.00
201	203	44.66	85.26	0.00
203	205	45.10	86.10	0.00
205	207	45.54	86.94	0.00
207	209	45.98	87.78	0.00
209	211	46.42	88.62	0.00
211	213	46.86	89.46	0.00
213	215	47.30	90.30	0.00
215	217	47.74	91.14	0.00
217	219	48.18	91.98	0.00
219	221	48.62	92.82	0.00
221	223	49.06	93.66	0.00
223	225	49.50	94.50	0.00
225	227	49.94	95.34	0.00
227	229	50.38	96.18	0.00
229	231	50.82	97.02	0.00
231	233	51.26	97.86	0.00
233	235	51.70	98.70	0.00
235	237	52.14	99.54	0.00
237	239	52.58	100.38	0.00
239	241	53.02	101.22	0.00
241	243	53.46	102.06	0.00
243	245	53.90	102.90	0.00
245	247	54.34	103.74	0.00
247	249	54.78	104.58	0.00
249	251	55.22	105.42	0.00
251	253	55.66	106.26	0.00
253	255	56.10	107.10	0.00
255	257	56.54	107.94	0.00
257	259	56.98	108.78	0.00
259	261	57.42	109.62	0.00
261	263	57.86	110.46	0.00
263	265	58.30	111.30	0.00
265	267	58.74	112.14	0.00
267	269	59.18	112.98	0.00
269	271	59.62	113.82	0.00
271	273	60.06	114.66	0.00

*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

<b>Table A applicable from 1 January 2019.</b> <b>Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.</b>				
<b>Column 1.</b>		<b>Column 2.</b>	<b>Column 3.</b>	<b>Column 4.</b>
<b>Salary per fortnight in 2019.</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>			
273	275	60.50	115.50	0.00
275	277	60.94	116.34	0.00
277	279	61.38	117.18	0.00
279	281	61.82	118.02	0.00
281	283	62.26	118.86	0.00
283	285	62.70	119.70	0.00
285	287	63.14	120.54	0.00
287	289	63.58	121.38	0.00
289	291	64.02	122.22	0.00
291	293	64.46	123.06	0.00
293	295	64.90	123.90	0.00
295	297	65.34	124.74	0.00
297	299	65.78	125.58	0.00
299	301	66.22	126.42	0.00
301	303	66.66	127.26	0.00
303	305	67.10	128.10	0.00
305	307	67.54	128.94	0.00
307	309	67.98	129.78	0.00
309	311	68.42	130.62	0.00
311	313	68.86	131.46	0.00
313	315	69.30	132.30	0.00
315	317	69.74	133.14	0.00
317	319	70.18	133.98	0.00
319	321	70.62	134.82	0.00
321	323	71.06	135.66	0.00
323	325	71.50	136.50	0.00
325	327	71.94	137.34	0.00
327	329	72.38	138.18	0.00
329	331	72.82	139.02	0.00
331	333	73.26	139.86	0.00
333	335	73.70	140.70	0.00
335	337	74.14	141.54	0.00
337	339	74.58	142.38	0.00
339	341	75.02	143.22	0.00
341	343	75.46	144.06	0.00
343	345	75.90	144.90	0.00
345	347	76.34	145.74	0.00
347	349	76.78	146.58	0.00
349	351	77.22	147.42	0.00
351	353	77.66	148.26	0.00
353	355	78.10	149.10	0.00

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Table A applicable from 1 January 2019.				
Where an Employee's Salary or Wages is less than or equal to K481.00 per fortnight.				
Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
355	357	78.54	149.94	0.00
357	359	78.98	150.78	0.00
359	361	79.42	151.62	0.00
361	363	79.86	152.46	0.00
363	365	80.30	153.30	0.00
365	367	80.74	154.14	0.00
367	369	81.18	154.98	0.00
369	371	81.62	155.82	0.00
371	373	82.06	156.66	0.00
373	375	82.50	157.50	0.00
375	377	82.94	158.34	0.00
377	379	83.38	159.18	0.00
379	381	83.82	160.02	0.00
381	383	84.26	160.86	0.00
383	385	84.70	161.70	0.00
385	387	85.14	162.54	0.00
387	389	85.58	163.38	0.00
389	391	86.02	164.22	0.00
391	393	86.46	165.06	0.00
393	395	86.90	165.90	0.00
395	397	87.34	166.74	0.00
397	399	87.78	167.58	0.00
399	401	88.22	168.42	0.00
401	403	88.66	169.26	0.00
403	405	89.10	170.10	0.00
405	407	89.54	170.94	0.00
407	409	89.98	171.78	0.00
409	411	90.42	172.62	0.00
411	413	90.86	173.46	0.00
413	415	91.30	174.30	0.00
415	417	91.74	175.14	0.00
417	419	92.18	175.98	0.00
419	421	92.62	176.82	0.00
421	423	93.06	177.66	0.00
423	425	93.50	178.50	0.00
425	427	93.94	179.34	0.00
427	429	94.38	180.18	0.00
429	431	94.82	181.02	0.00
431	433	95.26	181.86	0.00
433	435	95.70	182.70	0.00
435	437	96.14	183.54	0.00

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Column 1.		Column 2.	Column 3.	Column 4.
Salary per fortnight in 2019.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a declaration is lodged.
Exceeding	Not Exceeding			
437	439	96.58	184.38	0.00
439	441	97.02	185.22	0.00
441	443	97.46	186.06	0.00
443	445	97.90	186.90	0.00
445	447	98.34	187.74	0.00
447	449	98.78	188.58	0.00
449	451	99.22	189.42	0.00
451	453	99.66	190.26	0.00
453	455	100.10	191.10	0.00
455	457	100.54	191.94	0.00
457	459	100.98	192.78	0.00
459	461	101.42	193.62	0.00
461	463	101.86	194.46	0.00
463	465	102.30	195.30	0.00
465	467	102.74	196.14	0.00
467	469	103.18	196.98	0.00
469	471	103.62	197.82	0.00
471	473	104.06	198.66	0.00
473	475	104.50	199.50	0.00
475	477	104.94	200.34	0.00
477	479	105.38	201.18	0.00
479	481	105.82	202.02	0.00

*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

Table B applicable from 1 January 2019.							
Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of dependants.			
Exceeding	Not Exceeding			None	1	2	3 or more
481	483			106.26	202.86	0.00	0.00
483	485	106.70	203.70	0.00	0.00	0.00	0.00
485	487	107.14	204.54	0.00	0.00	0.00	0.00
487	489	107.58	205.38	0.12	0.00	0.00	0.00
489	491	108.02	206.22	0.56	0.00	0.00	0.00
491	493	108.46	207.06	1.00	0.00	0.00	0.00
493	495	108.90	207.90	1.44	0.00	0.00	0.00
495	497	109.34	208.74	1.88	0.15	0.00	0.00
497	499	109.78	209.58	2.32	0.59	0.00	0.00
499	501	110.22	210.42	2.76	1.03	0.00	0.00
501	503	110.66	211.26	3.20	1.47	0.31	0.00
503	505	111.10	212.10	3.64	1.91	0.75	0.00
505	507	111.54	212.94	4.08	2.35	1.19	0.04
507	509	111.98	213.78	4.52	2.79	1.63	0.48
509	511	112.42	214.62	4.96	3.23	2.07	0.92
511	513	112.86	215.46	5.40	3.67	2.51	1.36
513	515	113.30	216.30	5.84	4.11	2.95	1.80
515	517	113.74	217.14	6.28	4.55	3.39	2.24
517	519	114.18	217.98	6.72	4.99	3.83	2.68
519	521	114.62	218.82	7.16	5.43	4.27	3.12
521	523	115.06	219.66	7.60	5.87	4.71	3.56
523	525	115.50	220.50	8.04	6.31	5.15	4.00
525	527	115.94	221.34	8.48	6.75	5.59	4.44
527	529	116.38	222.18	8.92	7.19	6.03	4.88
529	531	116.82	223.02	9.36	7.63	6.47	5.32
531	533	117.26	223.86	9.80	8.07	6.91	5.76
533	535	117.70	224.70	10.24	8.51	7.35	6.20
535	537	118.14	225.54	10.68	8.95	7.79	6.64
537	539	118.58	226.38	11.12	9.39	8.23	7.08
539	541	119.02	227.22	11.56	9.82	8.67	7.51
541	543	119.46	228.06	12.00	10.20	9.00	7.80
543	545	119.90	228.90	12.44	10.57	9.33	8.09
545	547	120.34	229.74	12.88	10.95	9.66	8.37
547	549	120.78	230.58	13.32	11.32	9.99	8.66
549	551	121.22	231.42	13.76	11.69	10.32	8.94

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Table B applicable from 1 January 2019							
Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of Dependents.			
				None	1	2	3 or more
Exceeding	Not Exceeding						
551	553	121.66	232.26	14.20	12.07	10.65	9.23
553	555	122.10	233.10	14.64	12.44	10.98	9.52
555	557	122.54	233.94	15.08	12.82	11.31	9.80
557	559	122.98	234.78	15.52	13.19	11.64	10.09
559	561	123.42	235.62	15.96	13.56	11.97	10.37
561	563	123.86	236.46	16.40	13.94	12.30	10.66
563	565	124.30	237.30	16.84	14.31	12.63	10.95
565	567	124.74	238.14	17.28	14.69	12.96	11.23
567	569	125.18	238.98	17.72	15.06	13.29	11.52
569	571	125.62	239.82	18.16	15.43	13.62	11.80
571	573	126.06	240.66	18.60	15.81	13.95	12.09
573	575	126.50	241.50	19.04	16.18	14.28	12.38
575	577	126.94	242.34	19.48	16.56	14.61	12.66
577	579	127.38	243.18	19.92	16.93	14.94	12.95
579	581	127.82	244.02	20.36	17.30	15.27	13.23
581	583	128.26	244.86	20.80	17.68	15.60	13.52
583	585	128.70	245.70	21.24	18.05	15.93	13.81
585	587	129.14	246.54	21.68	18.43	16.26	14.09
587	589	129.58	247.38	22.12	18.80	16.59	14.38
589	591	130.02	248.22	22.56	19.17	16.92	14.66
591	593	130.46	249.06	23.00	19.55	17.25	14.95
593	595	130.90	249.90	23.44	19.92	17.58	15.24
595	597	131.34	250.74	23.88	20.30	17.91	15.52
597	599	131.78	251.58	24.32	20.67	18.24	15.81
599	601	132.22	252.42	24.76	21.04	18.57	16.09
601	603	132.66	253.26	25.20	21.42	18.90	16.38
603	605	133.10	254.10	25.64	21.79	19.23	16.67
605	607	133.54	254.94	26.08	22.17	19.56	16.95
607	609	133.98	255.78	26.52	22.54	19.89	17.24
609	611	134.42	256.62	26.96	22.91	20.22	17.52
611	613	134.86	257.46	27.40	23.29	20.55	17.81
613	615	135.30	258.30	27.84	23.66	20.88	18.10
615	617	135.74	259.14	28.28	24.04	21.21	18.38
617	619	136.18	259.98	28.72	24.41	21.54	18.67
619	621	136.62	260.82	29.16	24.78	21.87	18.95

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Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non- Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of Dependants.			
Exceeding	Not Exceeding			None	1	2	3 or more
621	623	137.06	261.66	29.60	25.16	22.20	19.24
623	625	137.50	262.50	30.04	25.53	22.53	19.53
625	627	137.94	263.34	30.48	25.91	22.86	19.81
627	629	138.38	264.18	30.92	26.28	23.19	20.10
629	631	138.82	265.02	31.36	26.65	23.52	20.38
631	633	139.26	265.86	31.80	27.03	23.85	20.67
633	635	139.70	266.70	32.24	27.40	24.18	20.96
635	637	140.14	267.54	32.68	27.78	24.51	21.24
637	639	140.58	268.38	33.12	28.15	24.84	21.53
639	641	141.02	269.22	33.56	28.52	25.17	21.81
641	643	141.46	270.06	34.00	28.90	25.50	22.10
643	645	141.90	270.90	34.44	29.27	25.83	22.39
645	647	142.34	271.74	34.88	29.65	26.16	22.67
647	649	142.78	272.58	35.32	30.02	26.49	22.96
649	651	143.22	273.42	35.76	30.39	26.82	23.24
651	653	143.66	274.26	36.20	30.77	27.15	23.53
653	655	144.10	275.10	36.64	31.14	27.48	23.82
655	657	144.54	275.94	37.08	31.52	27.81	24.10
657	659	144.98	276.78	37.52	31.89	28.14	24.39
659	661	145.42	277.62	37.96	32.26	28.47	24.67
661	663	145.86	278.46	38.40	32.64	28.80	24.96
663	665	146.30	279.30	38.84	33.01	29.13	25.25
665	667	146.74	280.14	39.28	33.39	29.46	25.53
667	669	147.18	280.98	39.72	33.76	29.79	25.82
669	671	147.62	281.82	40.16	34.13	30.12	26.10
671	673	148.06	282.66	40.60	34.51	30.45	26.39
673	675	148.50	283.50	41.04	34.88	30.78	26.68
675	677	148.94	284.34	41.48	35.26	31.11	26.96
677	679	149.38	285.18	41.92	35.63	31.44	27.25
679	681	149.82	286.02	42.36	36.00	31.77	27.53
681	683	150.26	286.86	42.80	36.38	32.10	27.82
683	685	150.70	287.70	43.24	36.75	32.43	28.11
685	687	151.14	288.54	43.68	37.13	32.76	28.39
687	689	151.58	289.38	44.12	37.50	33.09	28.68
689	691	152.02	290.22	44.56	37.87	33.42	28.96
691	693	152.46	291.06	45.00	38.25	33.75	29.25



*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

Table B applicable from 1 January 2019.							
Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of Dependants.			
Exceeding	Not Exceeding			None	1	2	3 or more
693	695	152.90	291.90	45.44	38.62	34.08	29.54
695	697	153.34	292.74	45.88	39.00	34.41	29.82
697	699	153.78	293.58	46.32	39.37	34.74	30.11
699	701	154.22	294.42	46.76	39.74	35.07	30.39
701	703	154.66	295.26	47.20	40.12	35.40	30.68
703	705	155.10	296.10	47.64	40.49	35.73	30.97
705	707	155.54	296.94	48.08	40.87	36.06	31.25
707	709	155.98	297.78	48.52	41.24	36.39	31.54
709	711	156.42	298.62	48.96	41.61	36.72	31.82
711	713	156.86	299.46	49.40	41.99	37.05	32.11
713	715	157.30	300.30	49.84	42.36	37.38	32.40
715	717	157.74	301.14	50.28	42.74	37.71	32.68
717	719	158.18	301.98	50.72	43.11	38.04	32.97
719	721	158.62	302.82	51.16	43.48	38.37	33.25
721	723	159.06	303.66	51.60	43.86	38.70	33.54
723	725	159.50	304.50	52.04	44.23	39.03	33.83
725	727	159.94	305.34	52.48	44.61	39.36	34.11
727	729	160.38	306.18	52.92	44.98	39.69	34.40
729	731	160.82	307.02	53.36	45.35	40.02	34.68
731	733	161.26	307.86	53.80	45.73	40.35	34.97
733	735	161.70	308.70	54.24	46.10	40.68	35.26
735	737	162.14	309.54	54.68	46.48	41.01	35.54
737	739	162.58	310.38	55.12	46.85	41.34	35.83
739	741	163.02	311.22	55.56	47.22	41.67	36.11
741	743	163.46	312.06	56.00	47.60	42.00	36.40
743	745	163.90	312.90	56.44	47.97	42.33	36.69
745	747	164.34	313.74	56.88	48.35	42.66	36.97
747	749	164.78	314.58	57.32	48.72	42.99	37.26
749	751	165.22	315.42	57.76	49.09	43.32	37.54
751	753	165.66	316.26	58.20	49.47	43.65	37.83
753	755	166.10	317.10	58.64	49.84	43.98	38.12
755	757	166.54	317.94	59.08	50.22	44.31	38.40
757	759	166.98	318.78	59.52	50.59	44.64	38.69
759	761	167.42	319.62	59.96	50.96	44.97	38.97
761	763	167.86	320.46	60.40	51.34	45.30	39.26

*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

<b>Table B applicable from 1 January 2019.</b> <b>Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.</b>							
<b>Column 1.</b>		<b>Column 2.</b>	<b>Column 3.</b>	<b>Column 4.</b>			
<b>Salary per fortnight in 2012.</b>		<b>Non- Resident Taxpayers.</b>	<b>Where no Declaration is lodged.</b>	<b>Where a Declaration is lodged.</b>			
				<b>Number of Dependents.</b>			
<b>Exceeding</b>	<b>Not Exceeding</b>			<b>None</b>	<b>1</b>	<b>2</b>	<b>3 or more</b>
763	765	168.30	321.30	60.84	51.71	45.63	39.55
765	767	168.74	322.14	61.28	52.09	45.96	39.83
767	769	169.18	322.98	61.72	52.46	46.29	40.12
769	771	169.76	323.82	62.16	52.83	46.62	40.40
771	773	170.36	324.66	62.28	52.94	46.71	40.49
773	775	170.96	325.50	62.88	53.45	47.16	40.88
775	777	171.56	326.34	63.48	53.96	47.61	41.27
777	779	172.16	327.18	64.08	54.47	48.06	41.66
779	781	172.76	328.02	64.68	54.98	48.51	42.05
781	783	173.36	328.86	65.28	55.49	48.96	42.44
783	785	173.96	329.70	65.88	56.00	49.41	42.83
785	787	174.56	330.54	66.48	56.51	49.86	43.22
787	789	175.16	331.38	67.08	57.02	50.31	43.61
789	791	175.76	332.22	67.68	57.53	50.76	44.00
791	793	176.36	333.06	68.28	58.04	51.21	44.39
793	795	176.96	333.90	68.88	58.55	51.66	44.78
795	797	177.56	334.74	69.48	59.06	52.11	45.17
797	799	178.16	335.58	70.08	59.57	52.56	45.56
799	801	178.76	336.42	70.68	60.08	53.01	45.95
801	803	179.36	337.26	71.28	60.59	53.46	46.34
803	805	179.96	338.10	71.88	61.10	53.91	46.73
805	807	180.56	338.94	72.48	61.61	54.36	47.12
807	809	181.16	339.78	73.08	62.12	54.81	47.51
809	811	181.76	340.62	73.68	62.63	55.26	47.90
811	813	182.36	341.46	74.28	63.14	55.71	48.29
813	815	182.96	342.30	74.88	63.65	56.16	48.68
815	817	183.56	343.14	75.48	64.16	56.61	49.07
817	819	184.16	343.98	76.08	64.67	57.06	49.46
819	821	184.76	344.82	76.68	65.18	57.51	49.85
821	823	185.36	345.66	77.28	65.69	57.96	50.24
823	825	185.96	346.50	77.88	66.20	58.41	50.63
825	827	186.56	347.34	78.48	66.71	58.86	51.02
827	829	187.16	348.18	79.08	67.22	59.31	51.41
829	831	187.76	349.02	79.68	67.73	59.76	51.80

*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

Table B applicable from 1 January 2019.							
Where an Employee's Salary or Wages exceeds K481.00 but is less than K900.00 per fortnight.							
Column 1.		Column 2.	Column 3.	Column 4.			
Salary per fortnight in 2012.		Non-Resident Taxpayers.	Where no Declaration is lodged.	Where a Declaration is lodged.			
				Number of Dependants.			
Exceeding	Not Exceeding			None	1	2	3 or more
831	833	188.36	349.86	80.28	68.24	60.21	52.19
833	835	188.96	350.70	80.88	68.75	60.66	52.58
835	837	189.56	351.54	81.48	69.26	61.11	52.97
837	839	190.16	352.38	82.08	69.77	61.56	53.36
839	841	190.76	353.22	82.68	70.28	62.01	53.75
841	843	191.36	354.06	83.28	70.79	62.46	54.14
843	845	191.96	354.90	83.88	71.30	62.91	54.53
845	847	192.56	355.74	84.48	71.81	63.36	54.92
847	849	193.16	356.58	85.08	72.32	63.81	55.31
849	851	193.76	357.42	85.68	72.83	64.26	55.70
851	853	194.36	358.26	86.28	73.34	64.71	56.09
853	855	194.96	359.10	86.88	73.85	65.16	56.48
855	857	195.56	359.94	87.48	74.36	65.61	56.87
857	859	196.16	360.78	88.08	74.87	66.06	57.26
859	861	196.76	361.62	88.68	75.38	66.51	57.65
861	863	197.36	362.46	89.28	75.89	66.96	58.04
863	865	197.96	363.30	89.88	76.40	67.41	58.43
865	867	198.56	364.14	90.48	76.91	67.86	58.82
867	869	199.16	364.98	91.08	77.42	68.31	59.21
869	871	199.76	365.82	91.68	77.93	68.76	59.60
871	873	200.36	366.66	92.28	78.44	69.21	59.99
873	875	200.96	367.50	92.88	78.95	69.66	60.38
875	877	201.56	368.34	93.48	79.46	70.11	60.77
877	879	202.16	369.18	94.08	79.97	70.56	61.16
879	881	202.76	370.02	94.68	80.48	71.01	61.55
881	883	203.36	370.86	95.28	80.99	71.46	61.94
883	885	203.96	371.70	95.88	81.50	71.91	62.33
885	887	204.56	372.54	96.48	82.01	72.36	62.72
887	889	205.16	373.38	97.08	82.52	72.81	63.11
889	891	205.76	374.22	97.68	83.03	73.26	63.50
891	893	206.36	375.06	98.28	83.54	73.71	63.89
893	895	206.96	375.90	98.88	84.05	74.16	64.28
895	897	207.56	376.74	99.48	84.56	74.61	64.67
897	899	208.16	377.58	100.08	85.07	75.06	65.06
899	901	208.76	378.42	100.68	85.58	75.51	65.45

*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

Table C applicable from 1 January 2019. Where an Employee's Salary or Wages exceeds K900.00 per fortnight in the year 2019.					
Column 1.		Column 2.		Column 3.	
Non-Resident.		Where no declaration is lodged.		Where a Declaration is lodged.	
Where fortnightly income exceeds K900.00.		Where fortnightly income exceeds K900.00.  K378.42 plus 42 toea for each K1.00.		Where fortnightly income exceeds K900.00.	
K208.76 plus 30 toea for each				K100.68 plus 30 toea for each K1.00.	
Where fortnightly income exceeds K1,269.00.				Where fortnightly income exceeds K1,269.00.	
K319.16 plus 35 toea for each				K211.38 plus 35 toea for each K1.00.	
Where fortnightly income exceeds K2,692.00.				Where fortnightly income exceeds K2,692.00.	
K816.86 plus 40 toea for each K1.00.				K709.43 plus 40 toea for each K1.00.	
Where fortnightly income exceeds K9,615.00.				Where fortnightly income exceeds K9,615.00.	
K3,585.66 plus 42 toea for each K1.00.				K3,478.63 plus 42 toea for each K1.00.	
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

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*Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment)*

I hereby certify that the above is a fair print of the *Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment) Act 2018*, which has been made by the National Parliament.

  
Clerk of the National Parliament.

30 JAN 2019

I hereby certify that the *Income Tax (Salary or Wages Tax)(Rates)(2019 Budget)(Amendment) Act 2018*, was made by the National Parliament on 20 November 2018.

  
Acting Speaker of the National Parliament.

30 JAN 2019