

No. 32 of 2007.

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment) Act 2007.

Certified on : 11-03-08



No. of 2007.

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment) Act 2007.

ARRANGEMENT OF SECTION.

Amendment of Schedule 1.



No. of 2007.

AN ACT

entitled

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment) Act 2007,

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 on 1 January 2008.

AMENDMENT OF SCHEDULE 1.

Schedule 1 of the Principal Act is amended by -

- (a) inserting in the heading of Part 2 the following new words after the number 2007 "to 31 December 2007"; and
- (b) inserting the following new Part:-

"PART 3. - SALARY AND WAGES WITHHOLDING TAX RATES.

APPLICABLE FROM 1 JANUARY 2008.

TABLE A, B and C. TABLE A applicable from 1 January 2008				
Where an employees Salary or Wages is less than K250 per fortnight				
COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4
SALARY PER FORTNIGHT IN 2008		NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED
EXCEEDING	NOT EXCEEDING			
0	1	0.22	0.42	0.00
1	3	0.66	1.26	0.00

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment)

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

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment)

309	311	68.42	130.62	7.50	5.77	4.61	3.46
311	313	68.86	131.46	7.94	6.21	5.05	3.90
313	315	69.30	132.30	8.38	6.65	5.49	4.34
315	317	69.74	133.14	8.82	7.09	5.93	4.78
317	319	70.18	133.98	9.26	7.53	6.37	5.22
319	321	70.62	134.82	9.70	7.97	6.81	5.66
321	323	71.06	135.66	10.14	8.41	7.25	6.10
323	325	71.50	136.50	10.58	8.85	7.69	6.54
325	327	71.94	137.34	11.02	9.29	8.13	6.98
327	329	72.38	138.18	11.46	9.73	8.57	7.42
329	331	72.82	139.02	11.90	10.11	8.92	7.73
331	333	73.26	139.86	12.34	10.49	9.25	8.02
333	335	73.70	140.70	12.78	10.86	9.58	8.31
335	337	74.14	141.54	13.22	11.23	9.91	8.59
337	339	74.58	142.38	13.66	11.61	10.24	8.88
339	341	75.02	143.22	14.10	11.98	10.57	9.16
341	343	75.46	144.06	14.54	12.36	10.90	9.45
343	345	75.90	144.90	14.98	12.73	11.23	9.74
345	347	76.34	145.74	15.42	13.10	11.56	10.02
347	349	76.78	146.58	15.86	13.48	11.89	10.31
349	351	77.22	147.42	16.30	13.85	12.22	10.59
351	353	77.66	148.26	16.74	14.23	12.55	10.88
353	355	78.10	149.10	17.18	14.60	12.88	11.17
355	357	78.54	149.94	17.62	14.97	13.21	11.45
357	359	78.98	150.78	18.06	15.35	13.54	11.74
359	361	79.42	151.62	18.50	15.72	13.87	12.02
361	363	79.86	152.46	18.94	16.10	14.20	12.31
363	365	80.30	153.30	19.38	16.47	14.53	12.60
365	367	80.74	154.14	19.82	16.84	14.86	12.88
367	369	81.18	154.98	20.26	17.22	15.19	13.17
369	371	81.62	155.82	20.70	17.59	15.52	13.45
371	373	82.06	156.66	21.14	17.97	15.85	13.74
373	375	82.50	157.50	21.58	18.34	16.18	14.03
375	377	82.94	158.34	22.02	18.71	16.51	14.31
377	379	83.38	159.18	22.46	19.09	16.84	14.60
379	381	83.82	160.02	22.90	19.46	17.17	14.88
381	383	84.26	160.86	23.34	19.84	17.50	15.17
383	385	84.70	161.70	23.78	20.21	17.83	15.46

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment)

461	463	101.86	194.46	40.94	34.80	30.70	26.61
463	465	102.30	195.30	41.38	35.17	31.03	26.90
465	467	102.74	196.14	41.82	35.54	31.36	27.18
467	469	103.18	196.98	42.26	35.92	31.69	27.47
469	471	103.62	197.82	42.70	36.29	32.02	27.75
471	473	104.06	198.66	43.14	36.67	32.35	28.04
473	475	104.50	199.50	43.58	37.04	32.68	28.33
475	477	104.94	200.34	44.02	37.41	33.01	28.61
477	479	105.38	201.18	44.46	37.79	33.34	28.90
479	481	105.82	202.02	44.90	38.16	33.67	29.18
481	483	106.26	202.86	45.34	38.54	34.00	29.47
483	485	106.70	203.70	45.78	38.91	34.33	29.76
485	487	107.14	204.54	46.22	39.28	34.66	30.04
487	489	107.58	205.38	46.66	39.66	34.99	30.33
489	491	108.02	206.22	47.10	40.03	35.32	30.61
491	493	108.46	207.06	47.54	40.41	35.65	30.90
493	495	108.90	207.90	47.98	40.78	35.98	31.19
495	497	109.34	208.74	48.42	41.15	36.31	31.47
497	499	109.78	209.58	48.86	41.53	36.64	31.76
499	501	110.22	210.42	49.30	41.90	36.97	32.04
501	503	110.66	211.26	49.74	42.28	37.30	32.33
503	505	111.10	212.10	50.18	42.65	37.63	32.62
505	507	111.54	212.94	50.62	43.02	37.96	32.90
507	509	111.98	213.78	51.06	43.40	38.29	33.19
509	511	112.42	214.62	51.50	43.77	38.62	33.47
511	513	112.86	215.46	51.94	44.15	38.95	33.76
513	515	113.30	216.30	52.38	44.52	39.28	34.05
515	517	113.74	217.14	52.82	44.89	39.61	34.33
517	519	114.18	217.98	53.26	45.27	39.94	34.62
519	521	114.62	218.82	53.70	45.64	40.27	34.90
521	523	115.06	219.66	54.14	46.02	40.60	35.19
523	525	115.50	220.50	54.58	46.39	40.93	35.48
525	527	115.94	221.34	55.02	46.76	41.26	35.76
527	529	116.38	222.18	55.46	47.14	41.59	36.05
529	531	116.82	223.02	55.90	47.51	41.92	36.33
531	533	117.26	223.86	56.34	47.89	42.25	36.62
533	535	117.70	224.70	56.78	48.26	42.58	36.91
535	537	118.14	225.54	57.22	48.63	42.91	37.19

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment)

613	615	135.30	258.30	74.38	63.22	55.78	48.35
615	617	135.74	259.14	74.82	63.59	56.11	48.63
617	619	136.18	259.98	75.26	63.97	56.44	48.92
619	621	136.62	260.82	75.70	64.34	56.77	49.20
621	623	137.06	261.66	76.14	64.72	57.10	49.49
623	625	137.50	262.50	76.58	65.09	57.43	49.78
625	627	137.94	263.34	77.02	65.46	57.76	50.06
627	629	138.38	264.18	77.46	65.84	58.09	50.35
629	631	138.82	265.02	77.90	66.21	58.42	50.63
631	633	139.26	265.86	78.34	66.59	58.75	50.92
633	635	139.70	266.70	78.78	66.96	59.08	51.21
635	637	140.14	267.54	79.22	67.33	59.41	51.49
637	639	140.58	268.38	79.66	67.71	59.74	51.78
639	641	141.02	269.22	80.10	68.08	60.07	52.06
641	643	141.46	270.06	80.54	68.46	60.40	52.35
643	645	141.90	270.90	80.98	68.83	60.73	52.64
645	647	142.34	271.74	81.42	69.20	61.06	52.92
647	649	142.78	272.58	81.86	69.58	61.39	53.21
649	651	143.22	273.42	82.30	69.95	61.72	53.49
651	653	143.66	274.26	82.74	70.33	62.05	53.78
653	655	144.10	275.10	83.18	70.70	62.38	54.07
655	657	144.54	275.94	83.62	71.07	62.71	54.35
657	659	144.98	276.78	84.06	71.45	63.04	54.64
659	661	145.42	277.62	84.50	71.82	63.37	54.92
661	663	145.86	278.46	84.94	72.20	63.70	55.21
663	665	146.30	279.30	85.38	72.57	64.03	55.50
665	667	146.74	280.14	85.82	72.94	64.36	55.78
667	669	147.18	280.98	86.26	73.32	64.69	56.07
669	671	147.62	281.82	86.70	73.69	65.02	56.35
671	673	148.06	282.66	87.14	74.07	65.35	56.64
673	675	148.50	283.50	87.58	74.44	65.68	56.93
675	677	148.94	284.34	88.02	74.81	66.01	57.21
677	679	149.38	285.18	88.46	75.19	66.34	57.50
679	681	149.82	286.02	88.90	75.56	66.67	57.78
681	683	150.26	286.86	89.34	75.94	67.00	58.07
683	685	150.70	287.70	89.78	76.31	67.33	58.36
685	687	151.14	288.54	90.22	76.68	67.66	58.64
687	689	151.58	289.38	90.66	77.06	67.99	58.93

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment)

765	767	174.72	322.14	113.18	96.20	84.88	73.57
767	769	175.32	322.98	113.78	96.71	85.33	73.96
769	771	175.92	323.82	114.38	97.22	85.78	74.35
771	773	176.52	324.66	114.98	97.73	86.23	74.74
773	775	177.12	325.50	115.58	98.27	86.73	75.19
775	777	177.72	326.34	116.18	98.87	87.33	75.79
777	779	178.32	327.18	116.78	99.47	87.93	76.39
779	781	178.92	328.02	117.38	100.07	88.53	76.99
781	783	179.52	328.86	117.98	100.67	89.13	77.59
783	785	180.12	329.70	118.58	101.27	89.73	78.19
785	787	180.72	330.54	119.18	101.87	90.33	78.79
787	789	181.32	331.38	119.78	102.47	90.93	79.39
789	791	181.92	332.22	120.38	103.07	91.53	79.99
791	793	182.52	333.06	120.98	103.67	92.13	80.59
793	795	183.12	333.90	121.58	104.27	92.73	81.19
795	797	183.72	334.74	122.18	104.87	93.33	81.79
797	799	184.32	335.58	122.78	105.47	93.93	82.39
799	800	184.62	336.00	123.08	105.77	94.23	82.69

Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment)

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

"

I hereby certify that the above is a fair print of the ***Income Tax (Salary or Wages Tax) (Rates) (2008 Budget Amendment) Act 2007*** 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) (2008 Budget Amendment) Act 2007*** was made by the National Parliament on 29 November 2007.

Speaker of the National Parliament.