

**SMALL BUSINESS CORPORATIONS - NEW TAX TABLE 2017/18**

<b>Taxable Income</b>	<b>New SBC Tax Rates</b>	<b>Change vs Prior Year</b>
R0 - R75,750	Nil	Band raised by R750
R75,751 - R365,000	7% of taxable income over R75,750	Small tax decrease
R365,001 - R550,000	R20,248 + 21% over R365,000	Small tax decrease
Over R550,001	R59,098 + 28% over R550,000	Small tax decrease

*Note 1: Benefits to taxpayers are marginal  
Rates apply 1 April 2017 to 31 March 2018*