## INLAND REVENUE <br> EMPLYEES'TAX DEDUCTION TABLES

| TAXABLE AMOUNT | RATES OF TAX |
| :---: | :---: |
| Where the taxable amount - |  |
| does not exceed N\$50 000............................ | no tax payable |
| exceeds $N \$ 50000$ but does not exceed $N \$ 100000$. | $18 \%$ of the amount which the taxable amount exceeds N\$50 000 |
| exceeds N\$100 000 but does not exceed $N \$ 300000$. | N\$9000 plus $25 \%$ of the amount which the taxable amount exceeds $\mathrm{N} \$ 100000$ |
| exceeds $\mathrm{N} \$ 300000$ but does not exceed $N \$ 500000$. | N\$59 000 plus $28 \%$ of the amount which the taxable amount exceeds N\$300 000 |
| exceeds $N \$ 500000$ but does not exceed $N \$ 800000$. | N\$115 000 plus $30 \%$ of the amount which the taxable amount exceeds N\$500 000 |
| exceeds N\$800 000 but does not exceed N\$1500 000. | N\$205 000 plus $32 \%$ of the amount which the taxable amount exceeds N\$800 000 |
| exceeds N\$1 500 000..................................... | N\$429 000 plus $37 \%$ of the amount which the taxable amount exceeds $\mathrm{N} \$ 1500000$ |

