

**B. NON-RESIDENT INDIVIDUALS AND NON-RESIDENT  
INDIVIDUAL TRUSTEES  
YEAR 2001-2008**

Table B1 – Year of assessment 2001

| <i>Chargeable income</i><br>\$ | <i>Tax payable</i><br>\$            |
|--------------------------------|-------------------------------------|
| 0– 6,500                       | 20% of excess over \$0              |
| 6,501–10,000                   | 1,300 + 25% of excess over \$6,500  |
| 10,001–20,000                  | 2,175 + 30% of excess over \$10,000 |
| 20,001 +                       | 5,175 + 34% of excess over \$20,000 |

Table B2 – Year of assessment 2002

| <i>Chargeable income</i><br>\$ | <i>Tax payable</i><br>\$            |
|--------------------------------|-------------------------------------|
| 0– 6,500                       | 20% of excess over \$0              |
| 6,501–10,000                   | 1,300 + 25% of excess over \$6,500  |
| 10,001–20,000                  | 2,175 + 30% of excess over \$10,000 |
| 20,001 +                       | 5,175 + 32% of excess over \$20,000 |

Table B3 – Year of assessment 2003

| <i>Chargeable income</i><br>\$ | <i>Tax payable</i><br>\$            |
|--------------------------------|-------------------------------------|
| 0– 7,500                       | 20% of excess over \$0              |
| 7,501–10,000                   | 1,500 + 25% of excess over \$7,500  |
| 10,001–20,000                  | 2,125 + 30% of excess over \$10,000 |
| 20,001 +                       | 5,125 + 32% of excess over \$20,000 |

Table B4 – Year of assessment 2005-2007

| <i>Chargeable income</i><br>\$ | <i>Tax payable</i><br>\$            |
|--------------------------------|-------------------------------------|
| 0– 8,840                       | 20% of excess over \$0              |
| 8,841–10,000                   | 1,768 + 25% of excess over \$8,840  |
| 10,001– 20,000                 | 2,058 + 30% of excess over \$10,000 |
| 20,001 +                       | 5,058 + 31% of excess over \$20,000 |

Table B5 – Year of assessment 2008 and every subsequent year

| <i>Chargeable income</i><br>\$ | <i>Tax payable</i><br>\$             |
|--------------------------------|--------------------------------------|
| 0 – 9,000                      | 20% of excess over \$0               |
| 9,001 – 10,000                 | 1,800 + 25% of excess over \$9,000   |
| 10,001 – 20,000                | 2,050 + 30% of excess over \$10,000  |
| 20,001 +                       | 5,050 + 31 % of excess over \$20,000 |