

RATES OF NORMAL TAX FOR **RESIDENT INDIVIDUALS**, ESTATES OF  
DECEASED PERSONS, TRUSTS AND SETTLEMENTS

**Years of income 1995, 1996, 1997, 1998**

Chargeable Income \$	Tax payable \$
0 – 5,000	Nil
5,001 – 7,000	Nil + 15% of excess over \$5,000
7,001 – 15,000	300 + 25% of excess over \$7,000
15,001 +	2,300 + 35% of excess over \$15,000

**Years of income 1999 & 2000**

Chargeable Income \$	Tax payable \$
0 – 6,500	Nil
6,501 – 8,500	Nil + 15% of excess over \$6,500
8,501 – 15,500	300 + 25% of excess over \$8,500
15,501 +	2,050 + 35% of excess over \$15,500

**Year of income 2001**

Chargeable Income \$	Tax payable \$
0 – 6,500	Nil
6,501 – 10,000	Nil + 15% of excess over \$6,500
10,001 – 20,000	525 + 25% of excess over \$10,000
20,001 +	3,025 + 34% of excess over \$20,000

**Year of income 2002**

Chargeable Income \$	Tax payable \$
0 – 6,500	Nil
6,501 – 10,000	Nil + 15% of excess over \$6,500
10,001 – 20,000	525 + 25% of excess over \$10,000
20,001 +	3,025 + 32% of excess over \$20,000

**Year of income 2003**

Chargeable Income \$	Tax payable \$
0 – 7,500	Nil
7,501 – 10,000	Nil + 15% of excess over \$7,500
10,001 – 20,000	375 + 25% of excess over \$10,000
20,001 +	2,875 + 32% of excess over \$20,000

**Year of income 2004**

Chargeable Income \$	Tax payable \$
0 – 7,500	Nil
7500 – 10,000	Nil + 15% of excess over \$7,500
10,001 – 20,000	375 + 25% of excess over \$10,000
20,001 +	2875 + 31% of excess over \$20,000

**Year of income 2005 & 2006 & 2007**

Chargeable Income \$	Tax payable \$
0 – 8,840	Nil
8,841 – 10,000	Nil + 15% of excess over \$8,840
10,001 – 20,000	174 + 25% of excess over \$10,000
20,001 +	2674 + 31% of excess over \$20,000

**Year of income 2008**

Chargeable Income \$	Tax payable \$
0 – 9,000	Nil
9,001 – 10,000	15% of excess over \$9000
10,001 – 20,000	150 + 25% of excess over \$10,000
20,001 +	2650 + 31% of excess over \$20,000