



Income Tax Exemption 2002 - 2015

YEAR OF ASSESSMENT	2002-2004	2005	2006-2007	2008	2009	2010-12	2013 - 2014	2015
RATE OF INCOME TAX	25%	25%	25%	25%	25%	25%	25%	25%
INDIVIDUAL THRESHOLD	120,432	144,768	193,440	196,872	270,504	441,168	507,312	557,232
OTHER EXEMPTIONS:								
INDIVIDUALS OVER 65	120,432	144,768	193,440	196,872	270,504	441,168	507,312	557,232
AGE RELIEF	45000	45000	45,000	45,000	62,500	80,000	80,000	80,000
	165,432	189,768	238,440	241,872	333,004	521,168	587,312	637,232
PENSIONERS UNDER 65	120,432	144,768	193,440	196,872	270,504	441,168	507,312	557,232
PENSIONERS' RELIEF	45,000	45,000	45,000	45,000	62,500	80,000	80,000	80,000
	165,432	189,768	238,440	241,872	333,004	521,168	587,312	637,232
PENSIONERS OVER 65	120,432	144,768	193,440	196,872	270,504	441,168	507,312	557,232
AGE RELIEF	45,000	45,000	45,000	45,000	62,500	80,000	80,000	80,000
PENSIONERS' RELIEF	45,000	45,000	45,000	45,000	62,500	80,000	80,000	80,000
	210,432	234,768	283,440	286,872	395,504	601,168	667,312	717,232
NOTE:	AMOUNT EXEMPTED IS LIMITED TO THE AMOUNT OF PENSION RECEIVED, NOT EXCEEDING THE DENOTED FIGURE							