

**COMPARISON OF PROPOSED TARIFFS**

WITH EFFECT FROM 1 JULY 2017

*all tariffs are VAT exclusive*

1.	PROPERTY TAX	Category	Proposed 2016/2017 (5,7%) Rate	Proposed 2017/2018 (6,1%) Rate
		<i>average increase in revenue</i>		
1.1	Residential with the exclusion of the first R15 000 of assessed market value	RES	0,0100	0,0106
1.2	Government owned residential with the exclusion of the first R15 000 of assessed market value	GOR	0,0100	0,0106
1.3	Residential . 2 <sup>nd</sup> dwelling	RSD	0,0100	0,0106
1.4	Government residential . 2 <sup>nd</sup> dwelling	GSD	0,0100	0,0106
1.5	Duets not subject to a sectional title scheme	DUE	0,0100	0,0106
1.6	Government duets not subject to sectional title scheme	GDU	0,0100	0,0106
1.7	Residential : home business	RHB	0,0100	0,0106
1.8	Residential : vacant including government owned	RVA / GRV	0,0150	0,0159
1.9	Illegal usage	ILL	0,0300	0,0318
1.10	Accommodation establishments	ACC	0,0125	0,0133
1.11	Business and commercial including government owned and other land	BUS / GOB	0,0300	0,0318
1.12	Industrial	IND	0,0250	0,0265
1.13	Special industrial	SID	0,0200	0,0212
1.14	Farms including agricultural small holdings used for agricultural / residential purposes	AGR	0,0025	0,0027
1.15	Farms including agricultural small holdings used for eco-tourism / trading in or hunting of game	AGE	0,0150	0,0159
1.16	Farms including agricultural small holdings used for business / commercial / industrial purposes	AGB	0,0300	0,0318
1.17	Farm including agricultural small holdings used for any other than the specified purposes	AGO	0,0025	0,0027
1.18	Mining	MIN	0,0400	0,0424
1.19	Public benefits organisations	PUB	0,0025	0,0027
1.20	Schools including government owned / school hostels	SCP / GOS	0,0125	0,0133

1.	<b>PROPERTY TAX</b>	<b>Category</b>	<b>Proposed 2016/2017</b>	<b>Proposed 2017/2018</b>
		<i>average increase in revenue</i>	<b>(5,7%)</b>	<b>(6,1%)</b>
			<b>Rate</b>	<b>Rate</b>
1.21	Multiple used premises according to major use but not limited to:	MUU		
	Residential	RES	0,0100	0,0106
	Commercial	BUS	0,0300	0,0318
	Industrial	IND	0,0250	0,0265
	Accommodation establishment	ACC	0,0125	0,0133
	Mining	MIN	0,0400	0,0424
1.22	Privately owned roads / parks / sports grounds, subject to the stipulations of section 17(2)(b) of MPRA, Act 6 of 2004, where applicable	PRP	0,0100	0,0106
1.23	Privately owned towns	POT	0,0025	0,0027
1.24	Pensioners rebate who qualify (residential only):	RES		
	i) 100% rebate category		0,0000	0,0000
	ii) 70% rebate category		0,0030	0,0032
	iii) 50% rebate category		0,0050	0,0053
	iv) 20% rebate category		0,0080	0,0085
1.25	Developers rebate (85%)	RES	0,0015	0,0016