

Resident individual tax rates

Resident individual tax rates (2020/21 to 2023/24)	
Taxable income	Tax
0 – \$18,200	Nil
\$18,201 – \$45,000	19% on excess over \$18,200
\$45,001 – \$120,000	\$5,092 plus 32.5% on excess over \$45,000
\$120,001 – \$180,000	\$29,467 plus 37% on excess over \$120,000
\$180,001 and above	\$51,667 plus 45% on excess over \$180,000

[98.6]

Foundations of Taxation Law 2022 (r/Supp)

Non-resident individual tax rates

Non-resident individual tax rates (2020/21 to 2023/24)	
Taxable income	Tax
0 – \$120,000	32.5% on excess over Nil
\$120,001 – \$180,000	\$39,000 plus 37% on excess over \$120,000
\$180,001 and above	\$61,200 plus 45% on excess over \$180,000

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Léo Pomar



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