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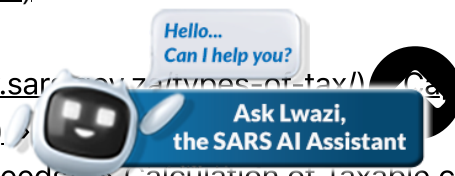
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Annual Exclusion



Although capital gains or losses, in respect of most personal-use assets are excluded from the CGT system, a threshold (annual exclusion) is provided to exclude the total of smaller gains and losses from CGT. The purpose of the annual exclusion is to reduce compliance costs, and simplify the administration of the tax by keeping small gains and losses out of the system.

The table below sets out the annual exclusion.

Annual exclusion for a year of assessment

Person	2027 R	2017 to 2026 R	2013 to 2016 R	2012 R	2010 and 2011 R	2009 R	2008 R	2007 R	2006 and earlier years R
Natural person	50 000	40 000	30 000	20 000	17 500	16 000	15 000	12 500	10 000
Natural person – in year of death	440 000	300 000	300 000	200 000	120 000	120 000	120 000	60 000	50 000
Special trust for a person with a disability	40 000	40 000	30 000	20 000	17 500	16 000	15 000	12 500	10 000



Deceased estate	50 000	40 000	30 000	20 000	17 500	16 000	15 000	12 500	10 000
Insolvent estate	40 000	40 000	30 000	20 000	17 500	16 000	15 000	12 500	10 000

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