

TABLES FOR CALCULATING LIMITED INTERESTS
THE EXPECTATION OF LIFE AND THE PRESENT VALUE OF RI
PER ANNUM FOR LIFE CAPITALISED AT 12 PER CENT
OVER THE EXPECTATION OF LIFE OF MALES AND FEMALES
OF VARIOUS AGES

Age	Expectation of life		Present value of RI per annum for life		Age	Age	Expectation of life		Present value of RI per annum for life		Age
	Male	Female	Male	Female			Male	Female	Male	Female	
0	64,74	72,36	8,32791	8,33105	0						
1	65,37	72,74	8,32828	8,33114	1	46	24,58	30,14	7,81924	8,05956	46
2	64,50	71,87	8,32776	8,33091	2	47	23,79	29,27	7,77109	8,03119	47
3	63,57	70,93	8,32714	8,33064	3	48	23,00	28,41	7,71843	8,00026	48
4	62,63	69,97	8,32644	8,33033	4	49	22,23	27,55	7,66236	7,96617	49
5	61,69	69,02	8,32567	8,32999	5	50	21,47	26,71	7,60201	7,92950	50
6	60,74	68,06	8,32480	8,32961	6	51	20,72	25,88	7,53713	7,88967	51
7	59,78	67,09	8,32381	8,32918	7	52	19,98	25,06	7,46748	7,84646	52
8	58,81	66,11	8,32271	8,32869	8	53	19,26	24,25	7,39387	7,79965	53
9	57,83	65,14	8,32146	8,32815	9	54	18,56	23,44	7,31631	7,74834	54
10	56,85	64,15	8,32007	8,32753	10	55	17,86	22,65	7,23234	7,69355	55
11	55,86	63,16	8,31849	8,32684	11	56	17,18	21,86	7,14414	7,63363	56
12	54,87	62,18	8,31673	8,32608	12	57	16,52	21,08	7,05178	7,56896	57
13	53,90	61,19	8,31480	8,32522	13	58	15,86	20,31	6,95225	7,49927	58
14	52,93	60,21	8,31265	8,32427	14	59	15,23	19,54	6,85004	7,42321	59
15	51,98	59,23	8,31029	8,32320	15	60	14,61	18,78	6,74206	7,34135	60
16	51,04	58,26	8,30770	8,32203	16	61	14,01	18,04	6,63010	7,25457	61
17	50,12	57,29	8,30489	8,32071	17	62	13,42	17,30	6,51232	7,16020	62
18	49,21	56,33	8,30180	8,31926	18	63	12,86	16,58	6,39301	7,06046	63
19	48,31	55,37	8,29841	8,31764	19	64	12,31	15,88	6,26822	6,95537	64
20	47,42	54,41	8,29471	8,31584	20	65	11,77	15,18	6,13789	6,84161	65
21	46,53	53,45	8,29061	8,31383	21	66	11,26	14,51	6,00726	6,72393	66
22	45,65	52,50	8,28613	8,31161	22	67	10,76	13,85	5,87165	6,59893	67
23	44,77	51,54	8,28117	8,30912	23	68	10,28	13,20	5,73403	6,46635	68
24	43,88	50,58	8,27564	8,30633	24	69	9,81	12,57	5,59182	6,32818	69
25	43,00	49,63	8,26959	8,30326	25	70	9,37	11,96	5,45165	6,18466	70
26	42,10	48,67	8,26274	8,29981	26	71	8,94	11,37	5,30775	6,03607	71
27	41,20	47,71	8,25516	8,29595	27	72	8,54	10,80	5,16744	5,88278	72
28	40,30	46,76	8,24677	8,29171	28	73	8,15	10,24	5,02437	5,72222	73
29	39,39	45,81	8,23737	8,28697	29	74	7,77	9,70	4,87876	5,55743	74
30	38,48	44,86	8,22694	8,28170	30	75	7,41	9,18	4,73490	5,38893	75
31	37,57	43,91	8,21538	8,27583	31	76	7,07	8,68	4,59354	5,21727	76
32	36,66	42,96	8,20257	8,26930	32	77	6,73	8,21	4,44663	5,04679	77
33	35,75	42,02	8,18836	8,26210	33	78	6,41	7,75	4,30309	4,87092	78
34	34,84	41,07	8,17262	8,25400	34	79	6,10	7,31	4,15898	4,69389	79
35	33,94	40,13	8,15536	8,24509	35	80	5,82	6,89	4,02440	4,51647	80
36	33,05	39,19	8,13647	8,23517	36	81	5,55	6,50	3,89051	4,34399	81
37	32,16	38,26	8,11558	8,22426	37	82	5,31	6,13	3,76802	4,17315	82
38	31,28	37,32	8,09274	8,21199	38	83	5,09	5,78	3,65276	4,00482	83
39	30,41	36,40	8,06781	8,19866	39	84	4,89	5,45	3,54546	3,83988	84
40	29,54	35,48	8,04030	8,18386	40	85	4,72	5,14	3,45232	3,67921	85
41	28,69	34,57	8,01067	8,16762	41	86	4,57	4,85	3,36864	3,52371	86
42	27,85	33,67	7,97844	8,14983	42	87	4,45	4,58	3,30066	3,37426	87
43	27,02	32,77	7,94344	8,13012	43	88	4,36	4,33	3,24907	3,23175	88
44	26,20	31,89	7,90547	8,10881	44	89	4,32	4,11	3,22597	3,10296	89
45	25,38	31,01	7,86380	8,08527	45	90	4,30	3,92	3,21438	2,98912	90

* Ages above 90 are to be taken as 90. This footnote was intended but was inadvertently omitted in the Gazette notice.

TABLE B

Fractions of a year are to be disregarded when using this table.

Example:

A taxpayer donates to (X) an annuity (or usufruct) of R100 per annum to terminate when (X) attains majority. The period for which (X) is to enjoy the benefit is found to be 10 years 9 months, but is taken as 10 years.

Present value of R1 per annum for 10 years R5,6502

Therefore present value of R100 per annum for 10 years R565,02

**PRESENT VALUE OF R 1 PER ANNUM CAPITALISED AT
12 PER CENT OVER FIXED PERIODS**

<i>Years</i>	<i>Amount</i>	<i>Years</i>	<i>Amount</i>	<i>Years</i>	<i>Amount</i>	<i>Years</i>	<i>Amount</i>
	R		R				R
1	0,8929	26	7,8957	51	8,3076	76	8,3318
2	1,6900	27	7,9426	52	8,3104	77	8,3320
3	2,4018	28	7,9844	53	8,3128	78	8,3321
4	3,0374	29	8,0218	54	8,3150	79	8,3323
5	3,6048	30	8,0552	55	8,3170	80	8,3324
6	4,1114	31	8,0850	56	8,3187	81	8,3325
7	4,5638	32	8,1116	57	8,3203	82	8,3326
8	4,9676	33	8,1354	58	8,3217	83	8,3326
9	5,3282	34	8,1566	59	8,3229	84	8,3327
10	5,6502	35	8,1755	60	8,3240	85	8,3328
11	5,9377	36	8,1924	61	8,3250	86	8,3328
12	6,1944	37	8,2075	62	8,3259	87	8,3329
13	6,4236	38	8,2210	63	8,3267	88	8,3330
14	6,6282	39	8,2330	64	8,3274	89	8,3330
15	6,8109	40	8,2438	65	8,3281	90	8,3330
16	6,9740	41	8,2534	66	8,3286	91	8,3331
17	7,1196	42	8,2619	67	8,3291	92	8,3331
18	7,2497	43	8,2696	68	8,3296	93	8,3331
19	7,3658	44	8,2764	69	8,3300	94	8,3331
20	7,4694	45	8,2825	70	8,3303	95	8,3332
21	7,5620	46	8,2880	71	8,3307	96	8,3332
22	7,6446	47	8,2928	72	8,3310	97	8,3332
23	7,7184	48	8,2972	73	8,3312	98	8,3332
24	7,7843	49	8,3010	74	8,3314	99	8,3332
25	7,8431	50	8,3045	75	8,3316	100	8,3332