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National Treasury

A pocket guide detailing the key tax tables, rates and tax changes/legislation for the 2014/15 fiscal year as announced by the Minister of Finance in his Budget 2014/15 Speech delivered on the 26 February 2014.

Tax Guide 2013/2014 - Tax Consulting South Africa

Maximum Tax Rate on Long-Term Capital Gains -In 2013 and 2014, the tax rate on net long-term capital gains for individual taxpayers is 15% (or 0% for taxpayers in the lower two tax brackets). Taxpayers with net long-term capital gains exceeding the threshold amount for the 39.6% income tax bracket are taxed at a rate of 20% for those gains.

Budget - SARS Home

Income tax rates for natural persons and special trusts. Year of assessment ending 28 February 2014. Taxable income: Taxable rates: 0 – 165 600: 18% of each R1: 165 601 – 258 750: 29 808 + 25% of the amount above 165 600: 258 751 – 358 110: 53 096 + 30% of the amount above 258 750: 358 111 – 500 940: 82 904 + 35% of the amount above 358 110

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Bing: Tax Pocket Guide 2014

PKF SA Tax Guide 2013-2014 This guide contains summarised information pertaining to the tax laws of South Africa and is prepared literally minutes after the budget speech and also outlines the amendments and updates as per the speech.

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South African Income Tax Guide for 2013/2014 | South ...

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Publications from PKF South Africa

2014, and the road accident fund levy will increase by 8 cents per litre . Recommendations which will ease the compliance burden of small businesses: The turnover tax regime will be amended to further reduce the tax burden on micro-enterprises . Consideration is being given to replacing the graduated tax structure

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Normal tax on taxable income 2015 2014 Companies (other than entities below) 28% 28% Companies (other than entities below) Effective capital gains tax rate 18.6% Turnover-based presumptive tax system (elective) for micro businesses (turnover not exceeding R1 000 000) 0%-5% of turnover 0%-6% of turnover Non-resident companies with a branch in the Republic on SA source income Personal service providers 28% 28% 28% 28% Small business corporations 2015 (N1)

DEDUCTIONS FROM INCOME - INDIVIDUALS COMPANIES AND CLOSE ...

Dividends Tax: Dividends tax is imposed at 15% from 1 April 2012 on dividends declared and paid by resident companies and by non-resident companies in respect of shares listed on the JSE. Dividends are tax exempt if the beneficial owner of the dividend is a South African company, retirement fund or other exempt person.

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