

2014 Tax Pocket Guide

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Individuals below the age of 65 who do not carry on a ...

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Our 2014 Tax Pocket Guide provides a concise chart of the most common tax rates for individuals and businesses and is a helpful resource in estimating income taxes. 2014 Tax Pocket Guide We can help plan a strategy to minimize taxes for the coming year, as well as develop a long-term tax strategy to help with achieving retirement goals and plan for the benefit of family and heirs.

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2 2014/2015 BUDGET HIGHLIGHTS Personal income tax relief amounts to R9 .25 billion . About 40 per cent of the relief goes to South Africans earning below R250 000 per year . Tax preferred savings accounts to be made available . Further tax exemptions

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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.

Tax Guide 2013/2014 - Tax Consulting South Africa

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

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

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

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6 The Romanian Tax Pocket Book 2014 67 Taxation of Companies • The standard corporate income tax rate is 16%. • Micro-companies are required to pay a 3% tax on revenue. • The dividend tax rate is 16% on dividends paid to Romanian companies and to non-resident companies. Non-residents may be eligible for a reduced rate under double

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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

DEDUCTIONS FROM INCOME - INDIVIDUALS COMPANIES AND CLOSE ...

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Publications. 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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