

2014 Tax Pocket Guide

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savings accounts to be made available . Further tax exemptions 2014 / 2015 TAX GUIDE This SARS tax guide has been developed to provide a synopsis of the most important tax, duty and levy related information.

INCOME TAX: INDIVIDUALS AND TRUSTS. Tax rates (year of assessment ending 28 February 2014)

Individuals and special trusts Taxable Income (R)	Rate of Tax (R)
0 - 165 600	18% of taxable income
165 601 - 258 750	29 808 + 25% of taxable income above 165 600
258 751 - 358 110	53 096 + 30% of taxable income above 258 750
358 111 - 500 940	82 904 + 35% of taxable income ...

National Treasury 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.

Pocket TAX TABLES 2013 and 2014 - TVAMP

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 ... 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
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tax guide for the 2020 - 2021 tax year. We trust that
the guide will prove invaluable in assisting you with
completing tax returns, reviewing portfolios, or in
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