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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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morning. The booklet contains all the latest changes and amendments and is also used by many other companies and institutions as their tax guide for marketing purposes.

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3 Payroll Tax Pocket Guide 2020-2021 2. Definitions & Employees' Tax Concepts Employees' tax is an advance payment against the liability for income tax at the end of the tax year, and is collected through a system of employees' tax and provisional tax payments. The employer must withhold employees' tax

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2014: English; Tswana; Zulu; Afrikaans; Xhosa; 2013. Medium Term Budget Policy Statement by the Minister of Finance - October 2013. Budget Speech by the Minister of Finance - February 2013. Tax Pocket Guide for 2013 (For the 2014 year of assessment - 1 March 2013 to 28 February 2014) People's Tax Guide for 2013: English. Tswana. Zulu. Afrikaans

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this income. When discussing the available exemptions and deductions, only the most common are included.

A pocket guide to SOUTH AFRICAN TAXES - PSG

PwC Indonesia Indonesian Pocket Tax Book 2015 1 Corporate Income Tax Corporate Income Tax Tax rates Generally, a flat rate of 25% applies. Public companies that satisfy a minimum listing requirement of 40% and other conditions are entitled to a tax cut of 5% off the standard rate, giving them an effective tax rate of 20% (refer to page 69). Small

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the budget speech hours after it's been delivered. Download your copy of the 2020-2021 PKF SA Tax Guide here to learn more about the changes to our Tax laws resulting from this years speech.

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Rate of tax 2015 2016-2017 2018-2021

All taxable income 40% 41% 45%

Special trusts are taxed at the rates applicable to individuals, but are not entitled to any rebate. The 40% inclusion rate for a taxable capital gain applies to both types of special trusts.

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