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

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it counts, it's covered. 2 Corporate taxation Corporate income tax ("CIT") rate Standard rate is 17%. Tax exemption/rebates Singapore also offers a range of tax exemption and rebate schemes: Partial tax exemption 75% of the first \$10,000 of chargeable

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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

2014 / 2015 TAX GUIDE

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

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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

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174 551 - 272 700 31 419 + 25% of taxable income above 174 ...

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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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the tax laws of South Africa and is
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speech.

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