

TAX RATES**COMPANIES****Income Tax**

For years of assessment ending during the following periods:

1 April 1994 - 31 March 1999	35%
1 April 1999 - 31 March 2005	30%
1 April 2005 - 31 March 2008	29%
1 April 2008 - 31 March 2014	28%

SA Income - Foreign Company/Branch Tax

For years of assessment ending during the following periods:

1 April 1996 - 31 March 1999	40%
1 April 1999 - 31 March 2005	35%
1 April 2005 - 31 March 2008	34%
1 April 2008 - 31 March 2012	33%
1 April 2012 - 31 March 2014	28%

Secondary Tax on Companies

Dividend declared between 17 March 1993 and 21 June 1994	15%
Dividend declared between 22 June 1994 and 13 March 1996	25%
Dividend declared between 14 March 1996 and 30 September 2007	12,5%
Dividend declared between 1 October 2007 and 31 March 2012	10%

Dividend Tax

Dividend declared from 1 April 2012	15%
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EFFECTIVE**TAX RATE**

	Tax year			
	2012	2013 Prior to 1 April 2012	2013 From 1 April 2012	2014
	R	R	R	R
Taxable income	100,00	100,00	100,00	100,00
Less: Normal tax	28,00	28,00	28,00	28,00
Available for distribution	72,00	72,00	72,00	72,00
Less: Dividend	65,45	65,45	72,00	72,00
Less: STC	6,55	6,55	n/a	n/a
Retained	0	0	0	0
Total tax	34,55	34,55	38,80	38,80
Normal tax	28,00	28,00	28,00	28,00
STC	6,55	6,55	n/a	n/a
Dividends Tax	n/a	n/a	10,80	10,80
Effective rate	34,55%	34,55%	38,80%	38,80%

Assumes all profits are declared as a dividend.

South Africa Tax Guide 2013

Florian Haase, Georg Kofler



South Africa Tax Guide 2013:

BRICS and International Tax Law Peter Antony Wilson, 2016-04-24 With the ongoing expansion of outbound foreign direct investment FDI in the countries representing the BRICS economic bloc Brazil Russia India China and South Africa and with all of them at the same time listed among the top seven countries plagued by tax evasion and avoidance in the guise of illicit out flows the five governments both individually and through cooperative initiatives have devised new international tax strategies that are proving to be of great interest and value to other countries both developing and developed The core of these strategies addresses the necessity of stemming the out flow of revenue while strongly supporting FDI both inbound and outbound while complying with international obligations including those arising from human rights laws This book is the first in depth commentary on this new and evolving area of international tax law The detailed analysis covers the entire field of BRICS international tax law considering topics such as the following information exchange procedures and pitfalls response to the OECD's Base Erosion and Profit Sharing BEPS initiative role of bilateral and multilateral double taxation conventions including the Multilateral Instrument and the Bilateral Investment Treaties thin capitalization transfer pricing controlled foreign corporation rules shortcomings related to authorities limited manpower international audit and investigation procedures the BRICS approach to residence and mandatory and binding arbitration and the BRICS approach to shaping the developing world's international tax system Notably the author personally conducted interviews with senior international representatives of the BRICS tax authorities as well as with leading BRICS academics and practitioners Tax cases together with human rights and investment cases and administrative guidelines in all five countries are also included in the analysis The study concludes with recommendations for improving each of the five countries tax law and procedures especially in the area of dispute resolution The author's goal is to extend the existing body of knowledge of the BRICS international tax laws in order to assist in developing an understanding of the BRICS approach to dealing with evasion and avoidance an approach which facilitates both outbound and inbound FDI simplifies tax authority administration and establishes a basis for resolving international disputes which is compatible with sovereignty In achieving this objective the author has produced a major work that is of immeasurable value to tax advisers government and governance of officials academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities **International**

Taxation of Manufacturing and Distribution John Abrahamson, 2016-02-18 The most thorough treatment of its subject available this book introduces and analyses the international tax issues relating to international manufacturing and distribution activities extending from the tax regime in the country where the manufacturing activities are located through to regional purchase and sales companies to the taxation of local country sales companies The analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international tax issues relating to income flows and the payment of dividends Among the topics and issues analysed in depth are the following foreign tax credits

taxation in the digital economy tax incentives intellectual property group treasury companies mergers and acquisitions leasing derivatives controlled foreign corporation provisions VAT and customs tariffs free trade agreements and customs unions transfer pricing role of tax treaties hedging related accounting issues deferred tax assets and liabilities tax risk management supply chain management depreciation allowances and carry forward tax losses The book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples Detailed up to date attention is paid to the OECD Action Plan on Base Erosion and Profit Shifting BEPS and other measures against tax avoidance As a full scale commentary and analysis of international taxation issues for multinational manufacturing groups including in depth consideration of corporate structures tax treaties transfer pricing and current developments this book is without peer It will prove of inestimable value to all accountants lawyers economists financial managers and government officials working in international trade environments

The Ultimate Guide to Retirement in South Africa Bruce Cameron, Wouter Fourie, 2023-06-27 What do you need to do to retire in comfort What are the right choices to make before and after you retire What are the mistakes that you need to avoid How can you secure a sustainable income for the rest of your life For many people retirement is a challenging prospect particularly in the current environment with changing regulations high inflation and volatile investment markets But it is still possible to retire financially secure The important thing is to start planning now and this book will help you to do that The Ultimate Guide to Retirement provides a practical and comprehensive overview of the vital issues that impact on retirement such as taxation investments healthcare estate planning and where to live when retired It also identifies warning signs to look out for in order to avoid financial troubles This fully updated edition is based on the 2023 Budget figures and takes account of changes in legislation tax and retirement products Written in clear and straightforward language by well known journal This fully updated edition is based on the 2023 Budget figures and takes account of changes in legislation tax and retirement products alist Bruce Cameron and respected financial planner Wouter Fourie this is the ultimate guide to help you achieve a secure and successful retirement

Legal Duty and Upper Limits Bernd Reiter, 2020-11-27 This book proposes a radical new way of thinking about our democratic future our ecological survival and our ways to keep economies fair It shows that adopting upper limits to wealth and income replacing elections with local direct democracy and legal duty involving randomly selected citizens and replacing welfare and redistribution policies with pre distribution and reparations promises new solutions to political apathy discontent manipulation economic inequality unfairness unequal opportunities and looming ecological disaster

Capital Gains Taxation Michael Littlewood, Craig Elliffe, 2017-08-25 Capital gains taxes pose a host of technical and political design problems and yet while the literature on the theory of capital gains taxation is substantial little has been published on how governments have addressed these dilemmas Written by a team of distinguished international experts Capital Gains Taxation addresses the gap in the literature it explains how a number of countries tax capital gains and the successes and pitfalls of

these methods The Ultimate Guide to Retirement in South Africa (2nd edition) Bruce Cameron, Wouter Fourie, 2019-07-01 Most people are rich for a single day in their lives the day they retire and receive their retirement savings This moment is more critical than many people realise it marks the change from saving for retirement to drawing an income from savings that will ideally sustain them until they die All too often pensioners end up struggling financially because they make the wrong decisions after they retire It is crucial for retirees to apply themselves to securing a sustainable income This book provides a comprehensive overview of the vital issues that impact on retirement such as taxation investments healthcare estate planning and where to live when retired It also identifies warning signs to look out for in order to avoid financial troubles Written in clear and straightforward language by well known journalist Bruce Cameron and respected financial planner Wouter Fourie this is the ultimate guide to help you achieve a secure and successful retirement Foreign Mining Investment Law Richard W. Roeder, 2016-06-28 This work analyzes and compares the legal framework for foreign investments in the mining sector in Australia South Africa and Colombia The admission of foreign investments corporate structure requirements ownership of minerals and mineral rights mining licenses land access performance requirements distribution of profits and the tax regime repatriation of profits national and international dispute resolution mechanisms and the question of the Social License to Operate SLO Corporate Social Responsibility CSR policies are discussed in detail The work concludes with an outlook on the future regulation of foreign mining investments and finally suggests the development of an International Mining Investment Law **Taxing Africa** Mick Moore, Wilson Prichard, Odd-Helge Fjeldstad, 2018-07-15 Taxation has been seen as the domain of charisma free accountants lawyers and number crunchers an unlikely place to encounter big societal questions about democracy equity or good governance Yet it is exactly these issues that pervade conversations about taxation among policymakers tax collectors civil society activists journalists and foreign aid donors in Africa today Tax has become viewed as central to African development Written by leading international experts Taxing Africa offers a cutting edge analysis on all aspects of the continent's tax regime displaying the crucial role such arrangements have on attempts to create social justice and push economic advancement From tax evasion by multinational corporations and African elites to how ordinary people navigate complex webs of informal local taxation the book examines the potential for reform and how space might be created for enabling locally led strategies **Tax Justice and Global Inequality** Krishen Mehta, Esther Shubert, Erika Dayle Siu, 2020-10-29 In the wake of the Panama Papers scandal and similar leaks tax havens are now firmly in the spotlight Today roughly half of all global trade still passes through tax haven jurisdictions costing millions in lost revenue to countries around the world Such practices affect all of us but are most keenly felt by poorer people in developing countries where unfair tax practices have become a major obstacle to development and which have allowed multinational corporations to continue to exploit developing economies This collection argues that for developing countries to achieve social justice and lasting prosperity they must take control of their own tax destinies and that this will also be crucial

to achieving the Sustainable Development Goals Covering such topics as natural resource management representation in global tax institutions and effective strategies for building and protecting tax bases the collection brings together expertise from a variety of countries and disciplines It explores the options available to developing countries and provides a basis for concerted action by tax authorities policy makers academics and civil society experts to design tax systems that can sustain a just society

Environmental Subsidies to Consumers Shigeru Matsumoto,2015-06-12 A typical consumer underestimates the benefits of future energy savings and underinvests in energy efficiency relative to a description of the socially optimal level of energy efficiency To alleviate this energy efficiency gap problem various programs have been implemented In recent years many governments have started providing consumers with subsidies on the purchases of eco friendly products such as hybrid cars and energy efficient appliances This book conducts a comprehensive analysis of the environmental subsidy programs conducted in Japan and examines their impacts on consumer product selection consumer product use and environmental outcome The book also proposes recommendations for future environmental and industrial policies The book s empirical findings will be of interest to those who are researching on and policymakers of environmental and industrial policies

The Oxford Handbook of International Tax Law Florian Haase,Georg Kofler,2023-10-13 International Tax Law is at a turning point Increased tax transparency the tackling of Base Erosion and Profit Shifting BEPS the reconstruction of the network of bilateral tax treaties the renewed discussion about a fair and efficient allocation of taxing rights between States in a global digitalized economy and the bold push for minimum corporate taxation are some expressions of this shift This new era also demonstrates the increased influence of international standard setters such as the OECD the UN and the EU Each of these developments alone has the potential of being disruptive to the traditional world of international tax law but together they have the potential to reshape the international tax system The Oxford Handbook of International Tax Law provides a comprehensive exploration of these key issues which will shape the future of tax law Divided into eight parts this handbook traces the history of international tax law from its earliest days until the present including reflections on the developments that have characterized the last one hundred years The second section places tax law within the broader international context considering how it relates to public and private international law as well as corporate trade and criminal law Sections three and four consider key legal principles and issues such as regional tax treaty models OECD dispute resolution and transfer pricing versus formulary apportionment Subsequent analysis places these issues within their European and cross border contexts providing an assessment of the role of the ECJ state aid and cross border VAT Section seven broadens the scope of this analysis asking how trends in recent major economies and regions have helped shape the current outlook The final section considers emerging issues and the future of international tax law With over sixty authors from 28 different countries the Oxford Handbook of International Tax Law is an invaluable resource for scholars academics and practitioners alike

Taxing Wages 2015 OECD,2015-04-30 Taxing Wages provides unique information on the taxes paid on wages in

OECD countries It covers personal income taxes and social security contributions paid by employees social security contributions and payroll taxes paid by employers and cash benefits paid by in work families **Foreign Investment in the Sultanate of Oman** Moosa Salim Jabir Al Azri, 2021-10-11 No detailed description available for Foreign Investment in the Sultanate of Oman **Tax simplification - An African Perspective Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack 2019** Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack, 2019-01-01 Tax simplification An African Perspective Edited by Chris Evans Riël Franzsen Elizabeth Lilla Stack 2019 ISBN 978 1 920538 96 5 Pages 347 Print version Available Electronic version Free PDF available About the publication Why are tax systems so complex and what are the causes and consequences of such complexity The simplification of tax systems is one of the most important issues faced today in worldwide efforts to modernise and strengthen government finance and revenue raising capacities Nowhere is it more important than throughout the rapidly emerging economies of the dynamic African region This volume brings together contributions in this field from a conference held in South Africa in October 2018 and provides a unique synthesis of knowledge and understanding gained from the specialist expertise and diverse backgrounds brought to the tax simplification debate by those authors Featured topics include Taxpayers rights to simplicity The African experience of tax simplification Simplification trends among small and medium sized entities Pension tax simplification Sources of complexity in value added taxation Simplification of recurrent property taxes Complexity and approaches to international taxation Complexity and taxation of multinational enterprises Lessons from overseas The analysis of these topics includes timely and relevant perspectives from the experience in other jurisdictions including Australia Canada New Zealand the United Kingdom and the United States The volume will be an essential reference for researchers and others interested in the field from academia government legal and accounting practice and public policy organisations in African and other countries worldwide Table of Contents Preface Foreword Tax Simplification in the United Kingdom Some Personal Reflections John Whiting Contributors Introduction Elizabeth Lilla Stack Chris Evans and Riël Franzsen Tax Complexity and Tax Simplification A Critical Review of Concepts and Issues Binh Tran Nam Annet Wanyana Oguttu and Kyle Mandy The Taxpayers Right to Tax Simplicity in South Africa and the United States Carika Fritz and Nina E Olson The Role of the Office of Tax Simplification in the United Kingdom and Lessons for Other Countries Yige Zu and Lynne Oats An Analysis of the Tax Simplification Initiatives for Pension Provision in the United Kingdom and South Africa Bernadene de Clercq Andy Lymer and Chris Axelson Simplification Lessons from New Zealand Adrian Sawyer Marina Bornman and Greg Smith Legal Uncertainty in the South African VAT Marius van Oordt and Richard Krever Simplifying Recurrent Property Taxes in Africa Riël Franzsen Abdallah Ali Nakyea and Adams Tommy Statutory and Effective Complexity for Individual Taxpayers in South Africa Sharon Smulders Karen Stark and Deborah Tickle Small and Micro Businesses Case Studies on the Complexity of Simplified Schemes Heinrich Dixon Judith Freedman and Wolléla Abehodie Yesegat Tax Complexity for Multinational Corporations in South Africa Evidence from a

Global Survey Thomas Hoppe Reyhaneh Safaei Amanda Singleton and Caren Sureth Sloane International Tax Simplification in South Africa through Managing Substantive Complexity and Improving Drafting Efficiency Jinyan Li and Teresa Pidduck Bibliography Index Modernizing VATs in Africa Sijbren Cnossen, 2019-07-16 Most African countries are in dire need of more tax revenue In 28 out of 45 countries with a value added tax VAT total tax revenue as a percentage of GDP is around 15% or less falling short of what is necessary to finance basic human and economic development Far from being revenue raising instruments current African VATs are riddled with exemptions exclusions and zero rates on domestic goods and services that depress revenue are highly distortionary and greatly complicate the administration of VAT Modernizing VATs in Africa enables policymakers professionals and students to analyse African tax systems to ascertain how they can be modernized It explains the case for VAT base broadening over rate increasing arguing that exemptions and zero rates mainly accrue benefits for higher income groups Even more persuasively it demonstrates that the net result of fiscal systems can be equalizing if the revenue of broad based VATs is used to finance in kind transfers such as healthcare and education VAT modernization should be used to enable governments to finance development Modernizing VATs in Africa puts a compelling case forward for how and why this can be achieved **Resurgent Resource Nationalism** Mapungubwe Institute for Strategic Reflection (MISTRA), 2016-02-15 The period between 2001 and 2008 saw the longest commodities boom in recent history Resource rich countries across the world developed more interest in the profits control and ownership of their natural resources South Africa which did not benefit much from the boom in commodity prices was nonetheless affected by the emergent resource nationalism trend and it became the focus of the governing party's 2010 National General Council which ultimately resulted in the constitution of a committee to review the country's policy and legislative framework regarding natural wealth beneath the soil Although the resurgence of resource nationalism is a recent phenomenon the idea of state intervention in the economy and the extractive sector in particular is not new Resurgent Resource Nationalism is a qualitative study undertaken by MISTRA for SASOL Ltd that looks at the resurgence of resource nationalism over the past ten years It discusses the concept of resource nationalism and its manifestation in public policy It identifies the concerns drivers and instruments through which resource nationalism is pursued by various mining jurisdictions across regions It deliberately focuses more on the hydrocarbons sector in order to suit the target audience The aim is to observe macro trends emerging in various regions of the world and explore how best private actors can respond to the various forms of resource nationalism

The Oxford Handbook of International Climate Change Law Cinnamon P. Carlarne, Kevin R. Gray, Richard Tarasofsky, 2016-05-12 Climate change presents one of the greatest challenges of our time and has become one of the defining issues of the twenty first century The radical changes which both developed and developing countries will need to make in economic and in legal terms to respond to climate change are unprecedented International law including treaty regimes institutions and customary international law needs to address the myriad challenges and consequences of climate

change including variations in the weather patterns sea level rise and the resulting migration of peoples The Oxford Handbook of International Climate Change Law provides an unprecedented and authoritative overview of all aspects of international climate change law as it currently stands with guidance for how it should develop in the future Over forty leading scholars and practitioners set out a comprehensive understanding of the legal issues that surround this vitally important but still emerging area of international law This book addresses the major legal dimensions of the problems caused by climate change not only in the content and nature of the international legal frameworks which need implementation at the national level but also the development of carbon trading systems as a means of reducing the costs of meeting emission reduction targets After an introduction to the field the Handbook assesses the relevant institutions the key applicable principles of international law the international mitigation regime and its consequences and climate change litigation before providing perspectives focused upon specific countries or regions The Handbook will be an invaluable resource for scholars students and practitioners of international climate change law It provides readers with diverse perspectives bringing together interpretations from different disciplines countries and cultures

The Crisis of Liberal Democracy and the Path Ahead Bernd Reiter, 2017-08-24 Political representation and democracy are at odds and we need new models to organize politics without relying so heavily on elected representatives Similarly capitalism undermines markets as the rich and wealthy shield their assets and make them untenable for average earners Elitism thus undermines both democracy and markets and we need to devise ways to limit the power of professional politicians as well as the asset holdings of the rich so that the goods they hold can re enter general markets A broad array of institutions and laws have been enacted in different places and at different times to block economic elitism and protect democratic self rule This book presents a number of such cases historical as well as contemporary where solutions to the problem of political and economic elitism have successfully been practiced It then compares these cases systematically to determine the common factors and hence the necessary conditions for ensuring and protecting self rule and equal opportunity This book encourages the idea that alternatives to representative capitalist democracy are possible and can be put to practice

The Routledge Companion to Tax Avoidance Research Nigar Hashimzade, Yuliya Epifantseva, 2017-10-02 An inherently interdisciplinary subject tax avoidance has attracted growing interest of scholars in many fields No longer limited to law and accounting research increasingly has been conducted from other perspectives such as anthropology business ethics corporate social responsibility and economic psychology This was recently stimulated by politicians mass media and the public focussing on tax avoidance after the global financial and economic crisis put a squeeze on private and public finances New challenges were posed by changing definitions and controversies in the interpretation of tax avoidance concept as well as a host of new rules and policies that need to be fully understood This collection provides a comprehensive guide to students and academics on the subjects of tax avoidance from an interdisciplinary perspective exploring the areas of accounting law economics psychology and sociology It

covers global as well as regional issues presents a discussion of the definition legality morality and psychology of tax avoidance and provides guidance on measurement of economic effect of tax avoidance activities With a truly international selection of authors from the UK North America Africa Asia Australasia Middle East and continental Europe with well known experts and rising stars of the field the contributors cover the entire terrain of this important topic The Routledge Companion to Tax Avoidance Research is a ground breaking attempt to bring together scholarly research in tax avoidance offering rigorous academic analysis of an important and hotly debated issue in a structured and balanced way **Advances in Taxation** John Hasseldine,2021-10-19 Advances in Taxation is essential reading for those looking to keep abreast of the most recent research including empirical studies using a variety of research methods from different institutional settings and contexts

Reviewing **South Africa Tax Guide 2013**: Unlocking the Spellbinding Force of Linguistics

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