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**Holdings** ~~Tax in South Africa — who, when and how we are taxed. Episode 1. South African Tax Clearance Certificate from SARS simplified 2019 Effective handling of SARS audits and disputes Part 2~~ How does income tax work in South Africa? 2020 SARS eFiling - How to submit your ITR12 South African Provisional Tax Guide | 2020 | Jasper Basson  
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INCOME TAX These guides are issued in terms of the Tax Administration Act, 2011. These

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guides are neither "official publications" as defined in the Act, nor are they binding on SARS. They are merely intended to assist taxpayers in the practical interpretation and application of the requirements set by law.

## **Income Tax - South African Revenue Service**

to briefly explain the various sections of the Income Tax Act No. 58 of 1962 that will be applied during the assessment process.

This guide in its design, development, implementation and review phases is guided and underpinned by the SARS strategic objectives, the SARS intent and the SARS

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values, code of conduct and the applicable legislation.

## **IT-AE-36-G05 - Comprehensive Guide to the ITR12 Income Tax ...**

If you are registered for income tax, you will be required to submit an annual income tax return to SARS. See the Tax Tables. The 2020 year of assessment (commonly referred to as a “tax year”) runs from 1 March 2019 to 29 February 2020. Every year, SARS announces its Tax Season, a period during which you are required to submit your annual income tax return. The Tax Season for 2020 opens on 1

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September 2020.

## **Personal Income Tax – SARS Home**

Your employer should deduct Pay As You Earn (PAYE) from your salary each month and pay that to SARS on your behalf, in line with these tax tables. If you have any other sources of income – like rental or interest earned on investments – you will have to declare those to SARS when you do your tax return.

## **TAX Return Guide | SarsGuide**

Individuals and capital gains tax (CGT) SARS

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issued a guide, “ABC of Capital Gains Tax for Individuals” on March 11, 2020 – A thorough guide that explains the ins and outs of capital gains tax. The Income Tax Act of 1962 provides that a taxable capital gain must be included in an individual’s taxable income. Therefore, (CGT) is not a separate tax but forms part of income tax.

## **SARS Tax Tables 2020/2021 | Beginner's Tax Guide | SA Shares**

This SARS pocket tax guide has been developed to provide a synopsis of the most important tax, duty and levy related information for



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2019/20. INCOME TAX: INDIVIDUALS AND TRUSTS  
Tax rates for the period from 1 March 2019 to  
29 February 2020 Individuals and special  
trusts Taxable Income (R) Rate of Tax (R) 0 -  
195 850 18% of taxable income

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2018. 2. This tax guide provides a synopsis  
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period 1 March 2018 to 28 February 2019.  
Individuals and special trusts. Taxable

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Income (R) Rate of Tax (R) 0 - 195 850 18% of taxable income 195 851 - 305 850 35 253 + 26% of taxable income above 195 850 305 851 - 423 300 63 853 + 31% of taxable income above 305 850 423 301 - 555 600 100 263 + 36% of taxable income above ...

## **TAX GUIDE - SARS Home**

For income tax purposes, this guide has been updated to include the Tax Administration Laws Amendment Act 33 of 2019, the Taxation Laws Amendment Act 34 of 2019 and the Rates and Monetary Amounts and Amendment of Revenue Laws Act 32 of 2019 as well as the Budget

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Review of 2019.

## **Tax Guide for Small Businesses - SARS Home**

A guide to managing your SARS employer account  
A Guide to the Declaration of Dividends Tax via e@syFile™  
A Quick Guide to Dividends Tax  
A Step by Step guide to the Auto Merge Function on eFiling

## **All Guides - South African Revenue Service**

Taxable income (R) Rates of tax (R) 1 - 188 000: 18% of taxable income: 188 001 - 293 600: 33 840 + 26% of taxable income above 188 000: 293 601 - 406 400: 61 296 + 31% of

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taxable income above 293 600: 406 401 - 550  
100: 96 264 + 36% of taxable income above 406  
400: 550 101 - 701 300: 147 996 + 39% of  
taxable income above 550 100: 701 301 and  
above

## **Rates of Tax for Individuals - SARS Home**

29 November 2019. Information about where to send a SAR for Income Tax has been updated. 7 August 2019. The 'Make a SAR to HMRC' apply online section has been updated.

**Make a subject access request to HMRC - GOV.UK**

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Despite interventions by Sars such as auto-assessments and mobile branches, the revenue agency was likely to struggle to reach full compliance from personal income taxpayers this year. The Covid ...

## **D-Day for tax returns: how Covid-19 clipped Sars' wings ...**

If you have forgotten your tax number you can request it from SARS in various ways: You can get it on eFiling if you are registered as an eFiler. All you need to do is log on and check your number You can request it verbally from the SARS Contact Centre on 0800 00 7277.

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## **I NEED MY TAX NUMBER | SarsGuide**

What income is exempt from tax in South Africa? Prior to 1 March 2016, it was permitted for employers, instead of covering specified expenses, to pay a tax-free relocation allowance of up to one month's basic salary, to cover an employee's settling-in costs. As from 1 March 2016, any such allowance would have to be treated as taxable.

**What income is exempt from tax in South Africa? | SarsGuide**

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Now that you have setup your return right, all you need to do is to take the ITR12 tax return that TaxTim completed for you and copy the values across into your eFiling (SARS website) return online. You can also let TaxTim file for you, quickly and easily straight into SARS eFiling. Any items remaining uncompleted will need to be filled in.

## **How to use SARS eFiling to File Income Tax Returns - TaxTim**

All SARS forms; List of eFiling forms; All SARS Guides; All SARS Policies; All SARS

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Manuals; All SARS Brochures; All SARS Legal Publications; Tax Season for Individuals (including guides, forms & faq's) Do I need to submit a return? What if I receive income from two sources? Do you need help with eFiling? Try our Help-you-eFile service. Or try ...

## **Forms & Guides - Sars eFiling**

The maximum effective tax rate on capital gains is 18%. 40% of net capital gains realised are taxed at the normal income tax rates. An individual is entitled to an annual exclusion of ZAR 40,000 in determining the



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net capital gain for a year (in the year that the taxpayer dies, this annual exclusion is increased to ZAR 300,000).

## **How does income tax work in South Africa? | SarsGuide**

Business Tax refers to a tax levied by the South African Revenue Services (SARS) on the profits made by businesses. Small Businesses are required to follow the same tax processes as medium or large businesses, but small businesses often experience the tax process as stressful due to not being as formalised as these larger entities.

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How to Get a SARS Refund is for people who derive their income from salaried employment and wish to utilise the tax laws in South Africa to maximise their refund from the South African Revenue Service (SARS) upon filing their annual tax return. The new edition contains updated examples with the latest tax rates to illustrate the amount of tax that the reader will pay on their salary from 1 March 2021. It also provides updates on changes to tax legislation relevant to

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salariated individuals, so that readers can stay up to date with what has changed and understand how this affects their ability to reduce their tax liability and increase their chances of getting a refund from SARS. The book helps readers to navigate their way through the annual income return (ITR12) for individuals as they complete the return via eFiling. Topics include the basics of understanding individual tax, deductions from taxable income, medical tax credits and individual tax. It also deals with the types of taxes a salariated taxpayer may become liable for, including dividends tax, tax on

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interest earned, capital gains tax and provisional tax. How to Get a SARS Refund is a simple, easy-to-understand guide on how to get the most bang for your buck from the taxman.

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Increase your chances of getting a refund from SARS! If you derive your income from salaried employment and wish to utilise the tax laws in South Africa to minimise your tax liability and maximise your refund from the South African Revenue Services (SARS) upon filing your annual tax return, this book is for you ... How to Get a SARS Refund will help you understand why you are taxed the amount that you are, and will assist you in reducing your tax liability. It will also help you to navigate your way through the annual income return (ITR12) for individuals as you complete your return via eFiling.

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Topics covered include the basics of understanding individual tax, deductions from taxable income and medical tax credits. The guide also deals with the following types of taxes a salaried taxpayer may become liable for: dividends tax; tax on interest earned; capital gains tax; and provisional tax. With plenty of informative, practical examples, How to Get a SARS Refund sets out in a simple, effective way how to get the most bang for your buck from the taxman.

This publication is the first edition of the full version of the Standard for Automatic

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Exchange of Financial Account Information. It contains the text of the Model Competent Authority Agreement and the Common Reporting Standard, and the Commentaries thereon, as they read on 15 July 2014.

Tax simplification - An African Perspective  
Edited by Chris Evans, Riël Franzsen,  
Elizabeth (Lilla) Stack 2019 ISBN:  
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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

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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



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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

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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

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