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chart of the most common tax rates for individuals and businesses and is a helpful resource in estimating income taxes. 2014 Tax Pocket Guide We can help plan a strategy to minimize taxes for the coming year, as well as develop a long-term

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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 in the

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