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The Romanian Tax Pocket Book 2014 67 Local taxes Value Added Tax (VAT) • Local taxes include building tax, land tax, tax on means of transportation, registration taxes, taxes for the issuance of certifications and authorisations, tax on means of promotion and advertising, tax on public performances, hotel occupancy taxes and other taxes.

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This SARS tax guide has been developed to provide a synopsis of the most important tax, duty and levy related information. INCOME TAX: INDIVIDUALS AND TRUSTS Tax rates (year of assessment) ending 28 February 2014) Individuals and special trusts Taxable Income (R) Rate of Tax (R) $0 - 165\,600\,18\%$ of taxable income The Romanian Tax Pocket Book 2014 - PwC 2014 2013 Estate tax exemption \$ 5,340,000 \$ 5,250,000 ... 2014 Tax pockeT guide. 2013 individUAL inCOME TAX RATES* Regular Tax — Married, filing Jointly or Surviving Spouse ... The maximum out-ofpocket limit is \$6,350 for self-only coverage and \$12,700 for family plans. 2014 Tax Pocket Guide - McGill, Power, Bell & Associates, LLP Tax Guide 2011/12. 2 BUDGET PROPOSALS INDIVIDUAL TAX Tax Brackets The primary rebate has been increased from R10,260 to R10,755 a year for all individuals. The secondary rebate has increased from R5,675 to R6,012 a year for individuals aged 65 and over. A third rebate, which South African Income Tax Guide for 2013/2014 | South ...

Taxpayers under 65, where the taxpayer or the taxpayer 's spouse or child is a person with a disability may in determining tax payable deduct monthly contributions to medical schemes (a tax rebate to be known as a medical scheme fees tax credit) up to R242 for each of the taxpayer and the first dependant on the medical scheme and R162 for each ...

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2 2014/2015 BUDGET HIGHLIGHTS 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

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Company tax rates 2013/14 2014/15 Normal income tax 28% 28% Dividends tax 15% 15% Small business corporation Taxable income Rate of tax ... We suggest that you use this booklet as a guide, but that A default in rendering a return b. An omission from rendering a return c. An incorrect statement in a return d. Failure to pay correct amount of tax (subject to double tax treaty relief): Dividends tax In respect of dividends declared and paid on or after 1 April 2012, the Secondary Tax on Companies (STC), which was a tax at the rate of 10% on a company that declared a dividend, is replaced with a dividends withholding tax. 2014 Tax Pocket Guide | HW&Co. CPAs & Advisors This SARS pocket tax guide has been developed to provide a synopsis of the most important tax, duty and levy related information for 2014/15. INCOME TAX: INDIVIDUALS AND TRUSTS Tax rates (year of assessment ending 28 February 2015) Individuals and special trusts Taxable Income (R) Rate of Tax (R) 0 - 174 550 18% of taxable income