

This SARS tax pocket guide provides a synopsis of the most important tax duty and levy-related information for 2022/23.

INCOME TAX: INDIVIDUALS AND TRUSTS

Tax rates from 1 March 2022 to 28 February 2023:

Individuals and special trusts

Taxable income (R)	Rate of Tax (R)
1 – 200 000	18% of taxable income
200 000 – 250 000	40 800 + 26% of taxable income above 200 000
250 000 – 686 500	70 726 + 27% of taxable income above 250 000
686 500 – 847 400	170 742 + 28% of taxable income above 686 500
847 400 – 1 027 400	170 742 + 29% of taxable income above 847 400
1 027 400 – 1 713 600	209 952 + 31% of taxable income above 1 027 400
1 713 600 and above	614 172 + 33% of taxable income above 1 713 600

Trusts other than special benefit trusts: rate of tax 45%

Deductions

Primary R14 425

Secondary (Persons 65 and older) R9 000

Tertiary (Persons 75 and older) R2 997

Age Tax Threshold

Below age 65 R19 230

Age 65 to below 75 R145 250

Age 75 and over R157 900

Provisional Tax

A provisional taxpayer is any person who earns income by way of remuneration from an unincorporated employer, or income that is not remuneration, or an allowance or advance payable by the person's principal. An individual is not required to pay provisional tax if he or she does not carry on any business, and the individual's taxable income:

- Will not exceed the tax threshold for the tax year; or
- From interest, dividends, foreign dividends, rental from the letting of fixed property, and remuneration from an unincorporated employer will be R20 000 or less for the tax year.

Provisional tax returns showing an estimation of total taxable income for the year of assessment are required from provisional taxpayers.

Deceased estates are not provisional taxpayers.

Retirement fund lump-sum withdrawals: benefits

Taxable income (R)	Rate of tax (R)
1 – 20 000	18% of taxable income
20 000 – 440 000	3 600 + 26% of taxable income above 20 000
440 000 – 950 000	114 080 + 27% of taxable income above 440 000
950 000 and above	203 480 + 33% of taxable income above 950 000

Retirement fund lump-sum withdrawals benefit consists of lump sums from a pension, pension preservation, provident, provident preservation, retirement annuity fund or withdrawal benefit (including assignment in terms of a divorce order).

Tax on a specific retirement fund lump-sum withdrawal benefit: lump-sum (R) is equal to:

- The tax determined by the application of the tax table to the aggregate of lump-sum R, plus all other retirement fund lump-sum-withdrawal benefits accruing from March 2009; all retirement fund lump-sum benefits accruing from October 2009; and all severance benefits accruing from March 2011, less
- The tax determined by the application of the tax table to the aggregate of all retirement fund lump-sum-withdrawal benefits accruing before lump-sum R from March 2009; all retirement fund lump-sum benefits accruing from October 2009; and all severance benefits accruing from March 2011.

Retirement fund lump-sum benefits or severance benefits

Taxable income (R)	Rate of tax (R)
1 – 500 000	18% of taxable income
500 000 – 700 000	90 000 + 26% of taxable income above 500 000
700 000 – 1 000 000	64 000 + 27% of taxable income above 700 000
1 000 000 and above	130 000 + 33% of taxable income above 1 000 000

Retirement fund lump-sum benefits consist of lump sums from a pension, pension preservation, provident, provident preservation or retirement annuity fund on death, retirement or termination of employment due to attaining the age of 55 years, sickness, accident, injury, incapacity, redundancy or termination of the employer's trade.

Severance benefits consist of lump-sums from or by arrangement with an employer due to relinquishment, termination, loss, repudiation, cancellation or variation of a person's office or employment.

Tax on a specific retirement fund lump-sum benefit or a severance benefit (lump-sum or severance benefit (R)) is equal to:

- The tax determined by the application of the tax table to the aggregate of amount R plus all other retirement fund lump-sum benefits accruing from October 2009 and all retirement fund lump-sum-withdrawal benefits accruing from March 2009 and all other severance benefits accruing from March 2011, less
- The tax determined by the application of the tax table to the aggregate of all retirement fund lump-sum benefits accruing before lump-sum R from October 2009 and all retirement fund lump-sum-withdrawal benefits accruing from March 2009 and all severance benefits accruing before severance benefit R from March 2011.

Dividends

- Dividends received by individuals from South African companies are generally exempt from income tax, but dividends tax, at a rate of 20%, is withheld by the entities paying the dividends to the individuals. Dividends received by South African resident individuals from REITs (listed and regulated property owning companies) are subject to income tax, and non-residents in receipt of these dividends are only subject to dividends tax.

Foreign Dividends

- Most foreign dividends received by individuals from foreign companies (withholding of less than 20% in the foreign company) are taxable at a maximum effective rate of 20%. No deductions are allowed for expenditure to produce foreign dividends.

Interest exemptions

- Interest from a South African source, earned by any natural person under 65 years of age, up to R215 000 per annum, and persons 65 and older, up to R24 500 per annum, is exempt from income tax.
- Interest earned by non-residents, who are physically absent from South Africa for at least 382 days during the 12 month period, before the interest accrues and the interest-bearing debt is not effectively connected to a fixed place of business in South Africa, is exempt from income tax.

Deductions

Retirement fund contributions

- Amounts contributed to pension, provident and retirement annuity funds during a year of assessment are deductible by members of those funds. Amounts contributed by employers and taxed as fringe benefits are treated as contributions by the individual employees. The deduction is limited to 27.5% of the greater of the amount of remuneration for IRPF purposes or taxable income (both excluding retirement fund lump-sums and severance benefits). The deduction is further limited to the lower of R200 000 or 27.5% of taxable income before the inclusion of a taxable capital gain. Any contributions exceeding the limitations are carried forward to the immediately following year of assessment and are deemed to be contributed in that following year. The amounts carried forward are reduced by contributions set off against retirement fund lump-sums and retirement annuities.

Medical and disability expenses

In determining tax payable, individuals are allowed to deduct:

- Monthly contributions to medical schemes (a tax rebate referred to as a medical scheme flow tax credit) by the individual who paid the contributions up to R2437 per month of the first two persons covered by those medical schemes, and R234 for each additional dependent; and
- In the case of:
 - An individual who is 65 years and older, or if an individual, his or her spouse, or his or her child is a person with a disability, 33.3% of the sum of qualifying medical expenses paid and borne by the individual, and an amount by which medical scheme contributions paid by the individual exceed three times the medical scheme flow tax credits for the tax year; or
 - Any other individual, 27% of an amount equal to the sum of the qualifying medical expenses paid and borne by the individual, and an amount by which medical scheme contributions paid by the individual exceed four times the medical scheme flow tax credits for the tax year, limited to the amount which exceeds 27.5% of taxable income (including retirement fund lump-sums and severance benefits).

Donations

- Deductions in respect of donations to certain public benefit organisations are limited to 10% of taxable income (including retirement fund lump-sums and severance benefits). The amount of donations exceeding 10% of the taxable income is treated as a donation to qualifying public benefit organisations in the following tax year.

Allowances

Subsistence allowances and advances

Where the recipient is obliged to spend at least one night away from his or her usual place of residence on business, and the accommodation to which that allowance or advance relates is

in the Republic of South Africa, and the allowance or advance is granted to pay for meals and incidental costs or incidental costs only, an amount, published on the SARS website www.sars.gov.za, under Legal Counsel / Secondary Legislation / Income Tax Notices / Determination of the daily amount in respect of meals and incidental costs, is deemed to have been expended per day.

Where the accommodation to which that allowance or advance relates is outside the Republic of South Africa, a specific amount per country is deemed to have been expended. Details of these amounts are published on the SARS website www.sars.gov.za, under Legal Counsel / Secondary Legislation / Income Tax Notices / Determination of the daily amount in respect of meals and incidental costs.

Where the recipient is by reason of the duties of his or her office or employment obliged to spend a part of a day away from his or her usual place of work or employment, a reimbursement or advance for expenditure actually incurred by the recipient is exempt if the recipient is allowed by his or her principal to incur expenditure on meals and other incidental costs for that part of a day and the amount of the expenditure does not exceed an amount published on the SARS website www.sars.gov.za, under Legal Counsel / Secondary Legislation / Income Tax Notices / Determination of the daily amount in respect of meals and incidental costs.

Travelling allowance

Rates per kilometre, which may be used in determining the allowable deduction for business travel against an allowance or advance where actual costs are not claimed, are determined using the table published on the SARS website www.sars.gov.za, under Legal Counsel / Secondary Legislation / Income Tax Notices / Filing of rate per kilometre in respect of motor vehicles.

Notes:

- 30% of the travelling allowance must be included in the employee's remuneration for the purposes of calculating PFSL. The percentage is reduced to 20% if the employee is satisfied that at least 80% of the use of the motor vehicle for the tax year will be for business purposes.
- No fuel cost may be claimed if the employee has not borne the full cost of fuel used in the vehicle, and no maintenance cost may be claimed if the employee has not borne the full cost of maintaining the vehicle (e.g. if the vehicle is covered by a maintenance plan).
- The fixed cost must be reduced on a pro-rata basis if the vehicle is used for business purposes for less than a full year.
- The actual distance travelled during a tax year, and the distance travelled for business purposes substantiated by a log book, are used to determine the costs which may be claimed against a travelling allowance.

Alternatively:

Where an allowance or advance is based on the actual distance travelled by the employee for business purposes, no tax is payable on an allowance paid by an employer to an employee, up to the rate published on the SARS website www.sars.gov.za, under Legal Counsel / Secondary Legislation / Income Tax Notices / Filing of rate per kilometre in respect of motor vehicles, regardless of the value of the vehicle.

However, this alternative is not available if other compensation in the form of an allowance or reimbursement (other than for parking or toll fees) is received from the employer in respect of the vehicle.



Sars Tax Pocket Guide 2013

Jiyuan Zhang



Sars Tax Pocket Guide 2013:

Immerse yourself in heartwarming tales of love and emotion with Explore Love with its touching creation, Tender Moments: **Sars Tax Pocket Guide 2013** . This emotionally charged ebook, available for download in a PDF format (Download in PDF: *), is a celebration of love in all its forms. Download now and let the warmth of these stories envelop your heart.

<https://hersolutiongelbuy.com/files/Resources/default.aspx/socr%20maths%202013%20mark%20scheme%20june.pdf>

Table of Contents Sars Tax Pocket Guide 2013

1. Understanding the eBook Sars Tax Pocket Guide 2013
 - The Rise of Digital Reading Sars Tax Pocket Guide 2013
 - Advantages of eBooks Over Traditional Books
2. Identifying Sars Tax Pocket Guide 2013
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sars Tax Pocket Guide 2013
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sars Tax Pocket Guide 2013
 - Personalized Recommendations
 - Sars Tax Pocket Guide 2013 User Reviews and Ratings
 - Sars Tax Pocket Guide 2013 and Bestseller Lists
5. Accessing Sars Tax Pocket Guide 2013 Free and Paid eBooks
 - Sars Tax Pocket Guide 2013 Public Domain eBooks
 - Sars Tax Pocket Guide 2013 eBook Subscription Services
 - Sars Tax Pocket Guide 2013 Budget-Friendly Options
6. Navigating Sars Tax Pocket Guide 2013 eBook Formats

- ePub, PDF, MOBI, and More
- Sars Tax Pocket Guide 2013 Compatibility with Devices
- Sars Tax Pocket Guide 2013 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sars Tax Pocket Guide 2013
 - Highlighting and Note-Taking Sars Tax Pocket Guide 2013
 - Interactive Elements Sars Tax Pocket Guide 2013
- 8. Staying Engaged with Sars Tax Pocket Guide 2013
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sars Tax Pocket Guide 2013
- 9. Balancing eBooks and Physical Books Sars Tax Pocket Guide 2013
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sars Tax Pocket Guide 2013
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Sars Tax Pocket Guide 2013
 - Setting Reading Goals Sars Tax Pocket Guide 2013
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sars Tax Pocket Guide 2013
 - Fact-Checking eBook Content of Sars Tax Pocket Guide 2013
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

Sars Tax Pocket Guide 2013 Introduction

In the digital age, access to information has become easier than ever before. The ability to download Sars Tax Pocket Guide 2013 has revolutionized the way we consume written content. Whether you are a student looking for course material, an avid reader searching for your next favorite book, or a professional seeking research papers, the option to download Sars Tax Pocket Guide 2013 has opened up a world of possibilities. Downloading Sars Tax Pocket Guide 2013 provides numerous advantages over physical copies of books and documents. Firstly, it is incredibly convenient. Gone are the days of carrying around heavy textbooks or bulky folders filled with papers. With the click of a button, you can gain immediate access to valuable resources on any device. This convenience allows for efficient studying, researching, and reading on the go. Moreover, the cost-effective nature of downloading Sars Tax Pocket Guide 2013 has democratized knowledge. Traditional books and academic journals can be expensive, making it difficult for individuals with limited financial resources to access information. By offering free PDF downloads, publishers and authors are enabling a wider audience to benefit from their work. This inclusivity promotes equal opportunities for learning and personal growth. There are numerous websites and platforms where individuals can download Sars Tax Pocket Guide 2013. These websites range from academic databases offering research papers and journals to online libraries with an expansive collection of books from various genres. Many authors and publishers also upload their work to specific websites, granting readers access to their content without any charge. These platforms not only provide access to existing literature but also serve as an excellent platform for undiscovered authors to share their work with the world. However, it is essential to be cautious while downloading Sars Tax Pocket Guide 2013. Some websites may offer pirated or illegally obtained copies of copyrighted material. Engaging in such activities not only violates copyright laws but also undermines the efforts of authors, publishers, and researchers. To ensure ethical downloading, it is advisable to utilize reputable websites that prioritize the legal distribution of content. When downloading Sars Tax Pocket Guide 2013, users should also consider the potential security risks associated with online platforms. Malicious actors may exploit vulnerabilities in unprotected websites to distribute malware or steal personal information. To protect themselves, individuals should ensure their devices have reliable antivirus software installed and validate the legitimacy of the websites they are downloading from. In conclusion, the ability to download Sars Tax Pocket Guide 2013 has transformed the way we access information. With the convenience, cost-effectiveness, and accessibility it offers, free PDF downloads have become a popular choice for students, researchers, and book lovers worldwide. However, it is crucial to engage in ethical downloading practices and prioritize personal security when utilizing online platforms. By doing so, individuals can make the most of the vast array of free PDF resources available and embark on a journey of continuous learning and intellectual growth.

FAQs About Sars Tax Pocket Guide 2013 Books

What is a Sars Tax Pocket Guide 2013 PDF? A PDF (Portable Document Format) is a file format developed by Adobe that preserves the layout and formatting of a document, regardless of the software, hardware, or operating system used to view or print it. **How do I create a Sars Tax Pocket Guide 2013 PDF?** There are several ways to create a PDF: Use software like Adobe Acrobat, Microsoft Word, or Google Docs, which often have built-in PDF creation tools. Print to PDF: Many applications and operating systems have a "Print to PDF" option that allows you to save a document as a PDF file instead of printing it on paper. Online converters: There are various online tools that can convert different file types to PDF. **How do I edit a Sars Tax Pocket Guide 2013 PDF?** Editing a PDF can be done with software like Adobe Acrobat, which allows direct editing of text, images, and other elements within the PDF. Some free tools, like PDFescape or Smallpdf, also offer basic editing capabilities. **How do I convert a Sars Tax Pocket Guide 2013 PDF to another file format?** There are multiple ways to convert a PDF to another format: Use online converters like Smallpdf, Zamzar, or Adobe Acrobats export feature to convert PDFs to formats like Word, Excel, JPEG, etc. Software like Adobe Acrobat, Microsoft Word, or other PDF editors may have options to export or save PDFs in different formats. **How do I password-protect a Sars Tax Pocket Guide 2013 PDF?** Most PDF editing software allows you to add password protection. In Adobe Acrobat, for instance, you can go to "File" -> "Properties" -> "Security" to set a password to restrict access or editing capabilities. Are there any free alternatives to Adobe Acrobat for working with PDFs? Yes, there are many free alternatives for working with PDFs, such as: LibreOffice: Offers PDF editing features. PDFsam: Allows splitting, merging, and editing PDFs. Foxit Reader: Provides basic PDF viewing and editing capabilities. How do I compress a PDF file? You can use online tools like Smallpdf, ILovePDF, or desktop software like Adobe Acrobat to compress PDF files without significant quality loss. Compression reduces the file size, making it easier to share and download. Can I fill out forms in a PDF file? Yes, most PDF viewers/editors like Adobe Acrobat, Preview (on Mac), or various online tools allow you to fill out forms in PDF files by selecting text fields and entering information. Are there any restrictions when working with PDFs? Some PDFs might have restrictions set by their creator, such as password protection, editing restrictions, or print restrictions. Breaking these restrictions might require specific software or tools, which may or may not be legal depending on the circumstances and local laws.

Find Sars Tax Pocket Guide 2013 :

socr maths 2013 mark scheme june

soccer player rotation

solfa for hymn i surrender all

[soil testing manual](#)
[soft tub diagram of motor assembly](#)
[soaring eagle school newsletter template](#)
[solex 32 aic manual](#)
[so anyway the autobiography](#)
[sokoine university prospectus 2014](#)
[soldier acrostic poem examples](#)
social psychology by gilovich 3rd edition
[solfa note of nigerian national anthem](#)
softball try out sheets
[solar system project for 1st grade](#)
social concerns of the 0s guided reading answers

Sars Tax Pocket Guide 2013 :

Science Work Sheet Library 6-8 The worksheets below are appropriate for students in Grades 6-8. Answer keys are provided below for lessons that require them. Matter (differentiated lessons) A Cell-A-Bration ANSWER KEY. A CELL-A-BRATION. If you know all the parts of a cell, you can ... Basic Skills/Life Science 6-8+. Copyright ©1997 by Incentive Publications ... physical-science-workbook.pdf Basic Skills/Physical Science 6-8+. Copyright ©1997 by Incentive ... Skills Test Answer Key ... Basic, Not Boring: Life Science for Grades 6-8+ Feb 26, 2016 — Focus is on the “why,” often with a unifying concept as well as specific skills; coverage may be broader. ... 2 Questions, 3 Answersor. Be the ... answers.pdf Answer these questions about these squares of equal mass. 1. Which of the squares has ... Basic Skills/Physical Science 6-8+. 37. Copyright 1997 by Incentive ... Free reading Basic skills life science 6 8 answer (2023) As recognized, adventure as capably as experience nearly lesson, amusement, as without difficulty as harmony can be gotten by just checking out a books ... Interactive Science Grades 6-8 Life Science Student ... Lesson information, teaching tips, and answers are presented around the reduced student text pages. The lesson planner that provides pacing and notes for the " ... Skills Sheets | Science World Magazine Browse the full archive of skills sheets from Science World Magazine. Which Law is it Anyway Newtons 1.2.3..pdf NEWTON'S THIRD LAW OF MOTION: For every. (or force), there is an and action (or force). Name. Basic Skills/Physical Science 6-8+. 28. Copyright ©1997 by ... SAMHSA's National Helpline Jun 9, 2023 — Created for family members of people with alcohol abuse or drug abuse problems. Answers questions about substance abuse, its symptoms, different ... Love Addicts Anonymous Love addiction comes in many forms. Newcomers. If you are a love addict, or think you might be, join us

on our journey. Online Meetings 60-minute meetings unless otherwise indicated. Meeting Guidelines / Time Zone Converter · Google Calendar (all meetings below listed) S.L.A.A. Meeting Finder You will find online and telephone meetings below. F.W.S. does not administer these meetings, please use the listing contacts for any questions. 12 Steps of LAA (Love Addicts Anonymous) - 12Step.org Sought through prayer and meditation to improve our conscious contact with God as we understood God, praying only for knowledge of God's will for us and the ... Sex and Love Addicts Anonymous (S.L.A.A.) - Fellowship ... The S.L.A.A. F.W.S. BOT encourages all S.L.A.A. members to value our differences and bring our authentic, whole selves to the rooms. Our diverse voices bring ... Sex and Love Addicts Anonymous Sex and Love Addicts Anonymous (SLAA) is a twelve-step program for people recovering from sex addiction and love addiction. SLAA was founded in Boston, ... LAA stands for Love Addicts Anonymous This definition appears very frequently and is found in the following Acronym Finder categories: Organizations, NGOs, schools, universities, etc. LAA Step Guide by Love Addicts Anonymous : \$15.94 May 17, 2023 — This Twelve Steps Guide is the result of the long-term work of our group consciousness and our experience in working the Steps. Love Addicts Anonymous Love Addicts Anonymous, San Francisco Bay Area. 757 likes · 5 talking about this. Love Addicts Anonymous is a twelve step program for love addicts. American History Textbook American History Textbook. The Americans. Below is the "Red Textbook" online. Click on the name of the chapter you desire to reveal each of the sections. Americans Book Home. Book - Americans - McDougall Littell. Ch 1 Exploration and the Colonial ... US History Extras. Glossary · Atlas · US Skill Builder · History Wiki Book ... American History, Grades 6-8 Beginnings to 1914 ... Amazon.com: American History, Grades 6-8 Beginnings to 1914: Mcdougal Littell American History: 9780618829019: Holt Mcdougal, Garcia, Jesus, Ogle, Donna M., ... U.S. HISTORY textbook - pdf copy & audio U.S. History Textbook Resources The Americans: Reconstruction to the 21st Century The following mp3 audio files may also help you learn. MCDOUGAL LITTEL - History: Books American History, Grades 6-8 Beginnings Through Reconstruction: Mcdougal Littell American History (McDougal Littell Middle School American History). holt mcdougal - american history student edition - AbeBooks The Americans: Student Edition United States History Since 1877 2016 by HOLT MCDOUGAL and a great selection of related books, art and collectibles available ... American History, Grades 6-8 Beginnings Through ... Compare cheapest textbook prices for American History, Grades 6-8 Beginnings Through Reconstruction: Mcdougal Littell American History (McDougal Littell ... (PDF) American History, Grades 6-8 Beginnings Through ... American History, Grades 6-8 Beginnings Through Reconstruction: Mcdougal Littell American History (McDougal Littell Middle School American History) by MCDOUGAL ... American History, Grades 6-8 Full Survey: Mcdougal Littell ... American History, Grades 6-8 Full Survey: Mcdougal Littell American History by Holt Mcdougal; Garcia, Jesus; Ogle, Donna M.; Risinger, C. Frederick - ISBN ... McDougal Littell The Americans: Online Textbook Help Our McDougal Littell The Americans textbook companion course elaborates on all the topics covered in the book to help you through your homework and...