

RSA TAXATION - Rates, Rebates, Allowances & Deductions

>> [Income Tax](#)

>> [Capital Gains Tax \[CGT\]](#)

>> [Donations Tax](#)

>> [Estate Duty](#)

>> [Securities Transfer Tax](#)

>> [Transfer Duty](#)

TAX YEARS >>>>>>>

2012

2011

>> CAPITAL GAINS TAX

Annual Exclusion:

- Natural Persons	R	20,000	R	17,500
- Special Trust	R	20,000	R	17,500
- Deceased Person final assessment	R	20,000	R	120,000
- Company		none		none
- Close Corporations		none		none

Taxable Capital Gain:

- Natural Persons	25%	25%
- Special Trust	25%	25%
- Deceased Person final assessment	25%	25%
- Company	50%	50%
- Close Corporation	50%	50%
- Trust	50%	50%