
JOHN BENSON

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

>> DONATIONS TAX

Rate	Natural Persons	20%	20%
	Juristic Persons	20%	20%
<u>Annual Exemption:</u>	- Natural Persons	R 100,000	R 100,000
	- Natural Persons (reasonable maintenance)		Note 1.
	- Company (incl Casual Gifts)	R 10,000	R 10,000
	- Close Corporations (incl Casual Gifts)	R 10,000	R 10,000

[Note 1.](#)

Natural persons are allowed to provide for the maintenance of another person as the Commissioner considers to be reasonable.