
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

>> ESTATE DUTY

Resident:	Duty Rate on Worldwide estate value	20%	20%
Non Resident:	Duty Rate on RSA estate value	20%	20%

Relief is provided by the First Schedule of the Estate Duty Act whereby the same property is included in the estate of persons dying within 10 years of each other. The relief is provided by way of a reduction from the total duty that would otherwise be payable of a percentage based on the table contained in the First Schedule. Such relief may not exceed the duty as was calculated on the value of the property that was determined for the purpose of the immediately preceding deceased estate.