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# JOHN BENSON

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## 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

### >> TRANSFER DUTY

#### Natural Persons

##### Marginal (Bracket) Tax Rate:

##### Fair Market Value

0%	up to	R 600,000	R 500,000
3%	up to	R 1,000,000	n/a
5%	up to	R 1,500,000	R 1,000,000
8%	exceeding	R 1,500,000	R 1,000,000

Apply the marginal tax rate to the related increment in the taxable income

#### Partnerships

The transfer duty rate as applicable where a natural person acquires any property consisting of or including an undivided share in any property, referred to as the joint property, will be determined according to the formula as provided by s2(5) of the Transfer Duty Act. The section will also apply where the partnership besides consisting of natural persons also includes any juristic person.

#### Juristic Persons

##### Fair Market Value of the Property

##### Flat Tax Rate

Companies	8%	8%
Close Corporations	8%	8%
Trusts	8%	8%
Foundations	8%	8%
Deceased Estate	8%	8%

Any juristic person formed or incorporated otherwise than under the laws of South Africa may acquire property in South Africa and which would be subject to the Flat Tax Rate .