

# 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

### >> CAPITAL GAINS TAX

<u>Annual Exclusion:</u>	- Natural Persons	R	20,000	R	17,500
	- Special Trust	R	20,000	R	17,500
	- Deceased Person final assessment	R	120,000	R	120,000
	- Company		none		none
	- Close Corporations		none		none
<u>Taxable Capital Gain:</u>	- Natural Persons		25%		25%
	- Special Trust		25%		25%
	- Deceased Person final assessment		25%		25%
	- Company		50%		50%
	- Close Corporation		50%		50%
	- Trust		50%		50%