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The second payment is due on the last day of the tax year . The payment must be based on an estimate of the taxable income for the year . The following two tier model is in force: ? taxable income greater than R1 million - the estimate must be equal to at least 80% of the actual taxable income .

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The chapters in this guide provide at-a-glance information, as well as details on the taxes on corporate income and gains, determination of trading income, other significant taxes, miscellaneous matters (including foreign-exchange controls, debt-to-equity rules, transfer pricing, controlled foreign companies and antiavoidance legislation) and treaty withholding tax rates.

Worldwide Corporate Tax Guide - EY - Global

Designed in a straightforward and accessible style, the Ernst & Young Tax Guide 2014 contains essential information that will help you save time and money as you prepare your 2013 federal tax return. Throughout the book, you'll find hundreds of examples illustrating how tax laws work, as well as sample tax forms and schedules to show you how to fill out your return line by line.

Global oil and gas tax guide 2014 - ey.com

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The Global oil and gas tax guide summarizes the oil and gas corporate tax regimes in 80 countries and also provides a directory of EY oil and gas tax contacts. The content is based on information current to 1 January 2014, unless otherwise indicated in the text of the chapter. Tax information

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You received working income tax benefit (WITB) advance payments in 2014. You disposed of capital property in 2014 (for example, if you sold real estate or shares) or you realized a taxable capital gain (for example, if a mutual fund or trust attributed income to you, or you are reporting a capital gains reserve you claimed on your 2013 return).

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