

TAXATION

Segment A

- VAT
- Gross income
- Exempt income
- Donations tax
- Non-residents
- Double tax agreements
- Capital gains tax

Segment B

- General deduction formula
- Special deductions
- Capital allowances
- Leases
- Recoupments
- Trading stock
- Foreign transactions
- s24J

Segment C

- Individuals
- s20A
- Retirement benefits
- Fringe benefits
- Prepaid taxes
- Estate duty
- Tax Administration Act

Segment D

- Companies and close corporations
- Corporate rules
- Foreign income
- Dividends tax
- Shares
- Trusts
- Tax avoidance