

OTHER TAXES

Please note: The following tax rates have remained unchanged from the 2012 tax year to the current tax year:

- Donations Tax
- Estate Duty
- Foreign entertainers and sportsperson
- Securities Transfer Tax (STT)

Donations Tax

Donations tax is levied at a flat rate of 20% on the cumulative value of property donated not exceeding R30 million, and at a rate of 25% on the cumulative value exceeding R30 million.

The first R100 000 of property donated in each year by a natural person is exempt from donations tax.

In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per annum in total. Dispositions between spouses, South African group companies and donations to certain public benefit organisations, are exempt from donations tax.

See the [Donations Tax](#) webpage for more information.

Estate Duty

Estate duty is levied on property of residents and South African property of non-residents less allowable deductions. The duty is levied on the dutiable value of an estate at a rate of 20% on the first R30 million and at a rate of 25% above R30 million. A basic deduction of R3.5 million is allowed in the determination of an estate's liability for estate duty, as well as deductions for liabilities, bequests to public benefit organisations and property accruing to surviving spouses. See the [Estate Duty](#) webpage for more information.

Foreign entertainers and sportspersons

A final tax at the rate of 15% is charged on gross amounts payable to non-residents for activities exercised by them in South Africa as entertainers or sportspersons.

Royalties

A final withholding tax at a rate of 15% will be charged on gross amount of royalties from a South African source payable to non-residents.

From 1 January 2015 the rate has increased to 15%.

For more information see [Withholding Tax on Royalties](#).

STT

The tax is charged at a rate of 0.25% on the transfer of listed or unlisted securities. Securities consist of shares in companies or member's interests in close corporations.