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payments in
2014. You
disposed of
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capital property in 2014 (for example, if you sold real estate or shares) or vou realized a taxable capital gain (for example, if a mutual fund or trust attributed income to you, or you are reporting a Page 8/43

capital gains reserve you claimed on your 2013 return).

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GST and Sales Tax Guide as well as guides on transfer

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The chapters in this guide provide at-a-glance information, as well as details Page 21/43

on the taxes on corporate income and gains, determination of trading income, other significant taxes, miscellaneous matters (including foreign-exchange controls, debtto-equity rules, Page 22/43

transfer
pricing,
controlled
foreign
companies and
antiavoidance
legislation) and
treaty
withholding tax
rates.

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(2014, Paperback

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 Page 24/43

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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straightforward
Page 32/43

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 Page 33/43

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.

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