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SARS for Employees' Tax purposes 6 CALCULATION OF LEVIABLE AMOUNT Reference to the Act Section 3 (1), (4) and (5) of the SDL Act Section 27(1) of the Public Finance Management Act Calculation of leviable amount Every employer must pay a skills development levy – From 1 April 2000, at a rate of 0,5 per cent of the leviable amount; and Sars Tax Guide 2014 Sdl Ebook Pdf Sars Tax Guide 2014 Sdl contains important information and a detailed explanation about Ebook Pdf Sars Tax Guide 2014 Sdl, its contents of the package, names of things and what they do, setup, and operation. Before using this unit, we are encourages you to read this user guide in order for this unit to function properly. This manuals E-books SDL is due by employers who have been registered. You can register once for all different tax types using the client information system. Top Tip: Where an employer expects that the total salaries will be more than R500 000 over the next 12 months, that employer becomes liable to pay SDL. SARS Tax Tables for 2014. A tax rebate is a portion of the tax you owe that SARS actually gives back, but in reality the amount is taken off the tax owing. If you receive a travel allowance or a have the right to use a company car, the following table is used to determine the claim you can make against the allowance.