

# Download Guide On Provisional Tax 2014

EXTERNAL GUIDE GUIDE FOR PROVISIONAL TAX IT-PT-AE-01-G01 REVISION: 20 Page 4 of 20 ii)  
The provisional tax payments, together with any PAYE withheld during the year will be offset against the liability for normal tax at the end of the year of assessment. If the title of the page is not INCOME TAX WORK PAGE then click the RETURNS button in the menu at the top of the page. In the menu on the left Returns Issued will open, showing Personal Income Tax (ITR12) and Provisional Tax (IRP6) - click Provisional Tax (IRP6). This SARS pocket tax guide has been developed to provide a synopsis of the most important tax, duty and levy related information for 2014/15. Rebates The greater of Primary R12 726 Secondary (Persons 65 and older) annuity fund on withdrawal (including assignment in terms of a divorce order). EXTERNAL GUIDE - PROVISIONAL TAX IT-PT-AE-01-G01 Revision: 14 Page 6 of 14 11 FORMS USED FOR ESTIMATES AND PAYMENTS • In terms of paragraph 19(1) an IRP6 return must be completed for provisional tax purposes. • The IRP6 return can be completed for the following types of taxpayers: ! Individuals ! Trusts ! Companies.