



The Tax Issues for Individuals seminar will take you through the critical issues that will impact the ITR12 return this filing season.

**Highlights include:**

- Who is required to submit an ITR12?
- Returns in respect of persons who ceased to be residents of the RSA or passed away during the year
- Declaring amounts considered to be 'non-taxable' on the return
- Dealing with amounts that qualify for exemption from normal tax on the return
- Gross income derived in respect of services rendered or from employment
- Commission earners
- Dealing with income derived from the carrying on of a rental trade and the deductions available in respect thereof
- When are losses ring-fenced (section 20A)?
- Married in community of property and amounts which do not fall within the joint estate
- Investment income
- The exemptions available in respect of interest, dividends and foreign dividends
- Declaring tax free investment contributions and receipts
- Deductions available
- Annuities
- Severance benefits and other lump sums from employers
- Declaring amounts vested in the taxpayer under a deed of trust (income and capital)

- Capital gains
- Proceeds from insurance policies
- Contributions to retirement funds: contributions by the individual and employer and the limitation, specifically in instances where there is a taxable capital gain
- Donations to approved public benefit organisations
- Lump sums from retirement funds
- Rebates

***T's & C's:*** No cancellations. Payment is required to secure your seat.

*No partner discounts on seminar events.*