



# H.J.S. - Paarl - B.H.S.

OUDSTUDENTE-UNIE ~ OLD BOYS' UNION



## How a donation will reduce your tax

Donations to public benefit organisations, up to 10% of taxable income before this deduction may be deducted for tax purposes.

### Example 1: Salary earner

Salary for the year	100,000
Less: Contribution to pension fund	( 7,500 )
Taxable income before donations	92,500
Less: deductible donations (maximum)	( 9,250 )
Taxable income	83,250

### Example 2: Farmer

Taxable farming income for the year	145,000
Less: Capital development expenditure	( 52,500 )
Taxable income before donations	92,500
Less: deductible donations (maximum)	( 9,250 )
Taxable income	83,250

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## Hoe 'n skenking u belasting sal verminder

Skenkings in openbare weldaadsorganisasies, tot en met 10% van belasbare inkomste voor hierdie aftrekking, is van belasting aftrekbaar .

### Voorbeeld 1: Gesalgieëerde persoon

Salaris vir die jaar	100,000
Min: Pensioenfonds bydrae	( 7,500 )
Belasbare inkomste voor skenkings	92,500
Min: Aftekbare skenkings (maximum)	( 9,250 )
Belasbare inkomste	83,250

### Voorbeeld 2: Boer

Belasbare boerderyinkomste vir die jaar	145,000
Min: Kapitaalontwikkelingskoste	( 52,500 )
Belasbare inkomste voor skenkings	92,500
Min: Aftekbare skenkings (maximum)	( 9,250 )
Belasbare inkomst	83,250