



**TRM**  
DANIEL  
ERASMUS  
ATTORNEYS

# TAXATION AMENDMENTS

PROPOSAL'S AND NEW DEVELOPMENTS

# COMPANY CAR VERSUS ??????

- **Tax efficiency of new amendments;**
- **Current Structures;**
- **Sars forward thinking;**
- **Audit potential;**
- **Full Maintenance Lease;**
- **Salary Sacrifice.**

# RETRENCHMENTS

Pensionable allowance

**R 300 000 to be  
used in career,  
during and at  
retirement.**

**And Later.**

# KEY INSURANCE SCHEMES

Life policies;

Disability;

Dread disease;

Loss of earnings.

**TAX FREE**  
Employer Provided

# Professional Fees and indemnity insurance

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**BYE-BYE SITE**  
THE PHASED APPROACH

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# SPECIAL PROJECT QUESTIONNAIRE

The use of Para 5 of the Fourth Schedule

**If you haven't had  
an audit in awhile,  
don't be  
concerned it will  
happen soon.**