

## Zimbabwe Tax Guide 2013 Pkf

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### Zimbabwe Tax Guide 2013 Pkf

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PKF Worldwide Tax Guide 2013 Zimbabwe. Capital Allowances- buildings, plant, machinery and equipment Asset. Special Wear & Tear Investment Notes Initial Allowance Allowance (%) Allowance (W & T) (%) (SIA) (%) Industrial Buildings. 25. Farm improvements. 25. Commercial buildings. 25. 2,5. Railway lines. 25. Staff housing. 25. Motor vehicles. 25. 20 up to 33.33. 15. 1,4 1,6. 15. 2,4 1. 15. 1,3,4 1,5,7

#### Zimbabwe Pkf Tax Guide 2013 | Capital Gains Tax | Taxation ...

Zimbabwe Pkf Tax Guide 2013 | Capital Gains Tax | Taxation ... A 3% AIDS levy is imposed on the tax chargeable giving an effective tax rate of 25.75%. Income tax rates on exporting companies reduced according to levels of exports: 20% for those exporting 30% to 40% of their products; 17.5% for those exporting 41% to 50%; and 15% for those exporting 51% and above.

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Zimbabwe trusts pay tax at the same rate as companies (25% on each dollar of taxable income plus a 3% AIDS levy on the tax chargeable). This rate is apparently, the same as the one applicable to an

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The Zimbabwean tax system is currently based on source and not on residency. Income derived or deemed to be derived from sources within Zimbabwe is subject to tax. It has been indicated that Zimbabwe is considering moving to a residence-based system during the current tax reform exercise.

### **Zimbabwe - Individual - Taxes on personal income**

PKF Worldwide Tax Guide 20135 There are two additional tax rates of 2.5% and 5% for taxpayers with taxable income between EUR 80,000 and EUR 250,000, and taxable income of more than EUR 250,000, respectively. Domestic income may attract withholding income tax.

### **Portugal Tax Guide 2013 - PKF Thailand**

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