



# Committee calls for public submissions on company tax

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8 Dec 2016

The Davis Tax Committee has called for public submissions on aspects of corporate income tax as part of its comprehensive review of the corporate tax regime.



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The subjects to be addressed by a dedicated corporate income tax subcommittee include the efficiency of the corporate income tax structure; the average (and marginal) effective corporate income tax rates in the various sectors of the economy; group restructuring; group taxation; dividends tax; and other matters relating to the tax that need to be addressed.

The committee has already examined the subject of base erosion and profit shifting, including the tax bias in favour of debt financing and has submitted a second interim report on the subject to Finance Minister Pravin Gordhan for consideration and approval for publication.

Corporate income tax matters relating to tax incentives as a means of promoting development are being handled by another dedicated subcommittee and mining taxes by a mining subcommittee.

Source: *BDpro*

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