

## PERSONALISED LEGAL ASSISTANCE

Professional legal and property consulting

### SONNENBERG & ASSOCIATES PROPERTY AND LEGAL ADVICE NEWSLETTER #148

#### 1. Legal Quotes

Newton's third law of emotion: "For every male action, there is a female overreaction."

"No matter the situation, never let your emotions overpower your intelligence." [unknown]

"Law school is easy. It's like riding a bike. Except the bike is on fire and you're on fire and everything is on fire and you're in hell." [true story]

#### 2. Legal short

After suffering through years of his wife's awful coffee, the man spit it out and took the coffee maker to his lawyer. Dropping it on the attorney's desk, the man snarled, "Here they are!"

"Here are what?" the startled lawyer asked.

"Grounds for divorce."

#### 3. Inspiring quotes

"Once we believe in ourselves, we can risk curiosity, wonder, spontaneous delight, or any experience that reveals the human spirit." [e e cummings]

"I dwell in possibility." [Emily Dickinson]

"Each day provides its own gifts." [Marcus Aurelius]

#### 4. The Draft Rates and Monetary Amounts and Amendment of Revenues Laws Bill

The Draft Rates and Monetary Amounts and Amendment of Revenues Laws Bill has been published for comment.

**This Bill seeks to scrap the foreign remuneration exemption contained in the Income Tax Act in terms of which South Africans working and earning income abroad for more than 183 days each year do not pay tax on income from overseas.** It is proposed that the deletion of the exemption would come into effect for tax years commencing on or after 1 March 2019.

Our tax system is residence based, rather than citizen-based taxation (CBT) taxation, as in the USA (which is almost universally criticised).

The foreign remuneration exemption was introduced in 2001 to prevent double taxation of employment income in SA and the host-country where the employment services are rendered. The rationale behind the proposed removal of the exemption is that it provides opportunities for double non-taxation if an employee works in a zero-tax country, such as Dubai. (Income earned in zero-tax countries is currently taxed neither in SA nor that country).

If the exemption is removed the employment income will become taxable in SA since SA residents are taxed on a worldwide basis.

**I am available on 083 2515451 or [fritz@sonnenberg.co.za](mailto:fritz@sonnenberg.co.za).**

**C & A Friedlander (Claremont branch) handle all my transfers, which I personally oversee. Refer your transfers to me and have your transfer registered on time, every time.**

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