

# LexisNexis Tax Catalogue 2017

# LexisNexis Catalogue 2017

This catalogue has been designed to give you a brief overview of all the content we have available in the field of Tax. There are separate catalogues for Financial Services and Law. More in-depth information on the content can be found on the online bookstore [www.lexisnexis.co.za/store](http://www.lexisnexis.co.za/store)

To order, please contact your sales consultant, visit the online bookstore or call **0860 765432**.

The works have been grouped into subject matter areas to enable you to find what you're looking for quickly and easily.

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## INTERNATIONAL TAX

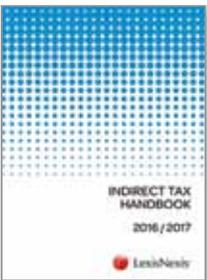
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## Tax Legislation (See also VAT)

**Income Tax Legislation**

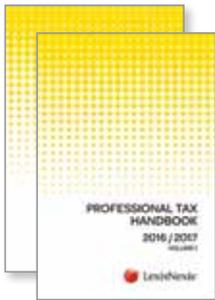
Compiled by LexisNexis editorial staff

This book is a concise and handy reference to the consolidated Income Tax Act and Tax Administration Act. It incorporates the legislative amendments made during the current tax year, as well as proposed amendments. Updated annually.

**Indirect Tax Handbook**

Compiled by LexisNexis editorial staff

This handbook comprises indirect tax legislation such as transfer duty, VAT, skills development levies, unemployment insurance contributions, diamond export levy, securities transfer tax and mineral and petroleum resources royalty, as well as tax administration law. It incorporates the legislative amendments made during the current tax year, as well as proposed amendments. It includes the consolidated Acts, together with related regulations and interpretation and practice notes. Updated annually.

**Professional Tax Handbook**

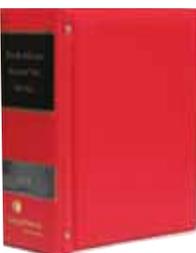
Compiled by LexisNexis editorial staff

This 2 volume handbook provides tax professionals with a comprehensive and accessible record of tax legislation, including income tax, VAT, estate duty, transfer duty and tax administration legislation. It incorporates the legislative amendments made during the current tax year, as well as proposed amendments. It includes the consolidated Acts and tax rates, together with related regulations, interpretation and practice notes, rulings and indexes. Updated annually.

**Silke Tax Yearbook**

Authors: AP de Koker and J Silke

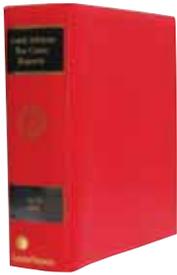
This practical and informative publication provides both practitioner and student with a compact and readily accessible presentation of the tax law pertaining to a particular tax year. It includes a short commentary on the year's income tax amendments, and a comprehensive case digest. It also contains the tax rates and tables as well as the Income Tax, Tax Administration and Estate Duty Acts and regulations, as well as income tax interpretation notes and notices for the tax year and a summary of the provisions of the annual amendment Acts. Updated annually.

**South African Income Tax Service (SAIT)**

Compiled by LexisNexis editorial staff

This major reference work is a comprehensive collection of South African income tax legislation. It includes the Income Tax Act, Tax Administration Act, Employment Tax Incentive Act and extracts from relevant Acts, as well as numerous other ancillary legislation. Also available in Afrikaans as the Suid-Afrikaanse Inkomstebelastingdiens (SAIB). The print subscription includes a free mobile version and free updates for 12 months.

## Tax Cases

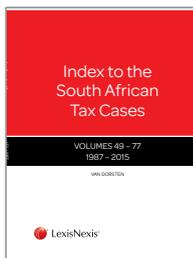


### South African Tax Cases Reports (eight parts per annum)

Editor: J Silke

Established in 1926, these reports are the only comprehensive collection of decisions of the Tax Courts and other reportable Court tax cases in South Africa and Zimbabwe. They include the full text of the judgments, preceded by a digest of cases, list of cases referred to or considered therein and a summary of each judgment. Best used together with the *Index to the South African Tax Cases*.

*There are 8 parts published per annum which get inserted into a binder.*



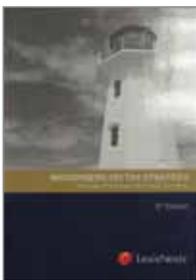
### Index to the South African Tax Cases Reports

Author: J van Dorsten

This cumulative index is updated annually and covers cases reported in the *South African Tax Cases Reports* from volume 49 onwards, enabling the user to find all relevant cases reported on a topic. It is the first source of reference for tax cases as it facilitates direct access to the relevant law, offering a cumulative list of all tax cases reported, as well as cases, statutory provisions and words and phrases considered in the reported cases and a subject index.

## TAX COMMENTARIES

## Income Tax Commentaries



### Broomberg on Tax Strategy

Authors: D Kruger, ML Stein, P Dachs and AH Davey

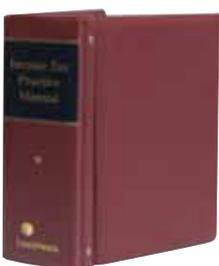
Nearly every economic act has a tax implication, whether it relates to income tax or VAT. Timeous tax planning can often achieve positive tax savings, while a failure to apply one's mind to the efficacy of a transaction could conceivably cause fiscal catastrophe. This work is aimed at providing the information necessary to enable parties to achieve tax efficiency. The 5th edition was published in December 2012 and includes two new chapters on the taxation of Trusts and Financing Arrangements.



### Income Tax in South Africa: Commentary (ITSA: Commentary)

Author: D Clegg

This reference work provides comprehensive commentary on income tax and capital gains tax. It covers all the legal principles of income tax, while incorporating a practical approach to tax solutions and tax planning. Updated on a regular basis to keep current with changes in legislation and case law, generally twice a year. The print subscription includes a free mobile version and free updates for 12 months.



### Income Tax Practice Manual

Author: T Mc Carthy

The *Income Tax Practice Manual* is the only guide to the interpretation of the Income Tax Act based on SARS practice. It also includes commentary on current National Treasury tax policy. The Manual offers a complete guide on income tax legislation, policy and practice, including:

- Notes on the explanatory memoranda to the amendment Bills
- Notes on interpretation notes and rulings
- Relevant interpretation notes, rulings and guides providing insight into SARS practice and the Commissioner's interpretation of the Income Tax Act.

Updated on a regular basis to keep current with changes in legislation, policy and practice.

## Income Tax Commentaries Continued



### Silke on South African Income Tax

**Authors:** AP de Koker and RC Williams

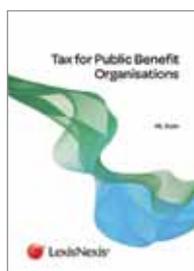
This reference work is the most detailed and comprehensive commentary available on South African income tax, covering all matters relating to tax on individuals, companies and other business entities. It includes all double taxation agreements and information sharing agreements. Updated on a regular basis to keep current with changes in legislation and case law. All subscribers get a complimentary copy of *Income Tax Legislation* at the beginning of each year as well as a free mobile version and updates for 12 months.



### South African Income Tax Guide

**Authors:** ML Stein and C Divaris

The *SA Income Tax Guide* provides a concise and practical overview of income tax legislation for the current tax year. It enables you to discover which income tax is free, check your assessment, solve many of your tax problems, calculate the taxes you or your company will have to pay, ensure that you claim all allowances and rebates due to you, complete your income tax return and understand SITE/PAYE. Updated annually.

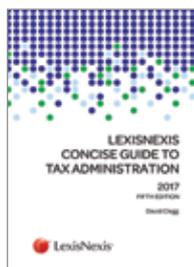


### Tax for Public Benefit Organisations

**Author:** ML Stein

Registered public benefit organisations (PBO's) as well as donors to PBO's can enjoy considerable tax benefits. This publication is intended to serve as a guide as well as detail the tax implications and how the recently introduced provisions dealing with small business funding entities affect PBOs. It also explains the savings that may be enjoyed by a donor. This comprehensive and handy guide includes all the relevant sections of the Income Tax Act as well as extracts from other tax acts. The A5 format, non-technical language and indices make it easy for users to access and interpret the content.

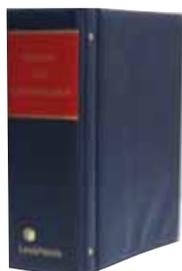
## Tax Administration Commentaries



### LexisNexis Concise Guide to Tax Administration

**Author:** D Clegg

This concise commentary provides a practical explanation and interpretation of the Tax Administration Act. The work covers South African tax administration processes, procedures, rights and remedies. It also includes relevant extracts from Tax Administration Acts. It is ideal for anyone who needs practical guidance on interactions with SARS. Updated annually.



### Silke on Tax Administration

**Authors:** S Klue, JA Arendse and RC Williams

A comprehensive guide to all the administrative provisions of the Tax Acts in South Africa, *Silke on Tax Administration* incorporates the Tax Administration Act, the Constitution, the Promotion of Access to Information Act, the Promotion of Administrative Justice Act and other relevant legislation. It explains the investigation and audit powers of SARS and provides guidance on taxpayers' rights relating to taxation. Updated on a regular basis to keep current with changes in legislation and case law. The print subscription includes a free mobile version and updates for 12 months.

## Tax Journals



### Income Tax Reporter (eight parts per annum)

**Editors:** L Mitchell, ML Stein and R Jooste

Launched in 1962, the *Income Tax Reporter* provides a thorough appraisal of current information from official sources on income tax and estate duty in South Africa. It is a guide to recent developments in taxation, offering commentary on new legislation, revenue practices, media releases and case law.

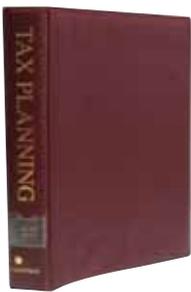
There are 8 parts published per annum which get inserted into a binder.



### Insurance and Tax (four parts per annum)

**Editor:** M Botha  
Various contributors

*Insurance and Tax* features articles by leading experts in the financial services industry on recent developments, tax, products and marketing information relevant to that industry. It also includes, Pension Fund Adjudicator determinations and court cases. There are four parts published per annum which get inserted into a binder.



### Tax Planning – Corporate and Personal (six parts per annum)

**Editors:** L Mitchell and M Kolitz  
Various contributors

*Tax Planning* is an informative journal dealing with the financial, fiscal and economic ramifications of taxation and consists of a selection of articles by leading experts. The contributors comment on topical developments in tax, utilising their expertise to foresee consequences, develop applications and assess new schemes being offered.

There are 6 parts published per annum which get inserted into a binder.



### Taxgram (ten bulletins per annum)

**Author:** J Silke

*Taxgram* provides topical news and views on the full spectrum of taxes in South and Southern Africa, including income tax, VAT, estate duty, customs and excise, transfer duty and CGT. It is concise and informative, offering a dynamic tax update service on recent changes to the law, press releases, government notices, cases and SARS practice.

There are 10 bulletins published per annum.

## Capital Gains Tax Commentaries



### LexisNexis Concise Guide to Capital Gains Tax

**Author:** D Clegg

This book is an easy to understand guide to the complex subject of capital gains tax. It makes use of simple examples to illustrate and clarify key points. It starts with the basic principles and identifies frequently misunderstood areas, explains the law in clear, non-technical terms and cross-references every statement made through footnotes to the Act. The full text of the Eighth Schedule, together with selected extracts from the main body of the Act are included in an appendix, as well as useful exchange rates and listed share values. Updated annually.

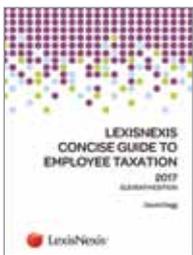
## Capital Gains Tax Commentaries Continued

**Stein on Capital Gains Tax**

Author: ML Stein

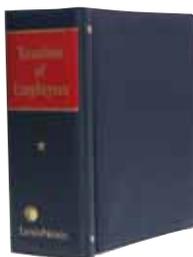
This authoritative publication is your indispensable guide to the complex field of capital gains tax. The emphasis throughout is on practical techniques for tax planning and incorporating CGT into workable commercial and personal wealth management strategies. It includes a comprehensive index, the full Eighth Schedule to the Income Tax Act, the text of amended or deleted provisions, extracts from the Income Tax, Tax Administration and Long-term Insurance Acts, as well as regulations, rulings, a case law summary and an informative newsletter. Updated on a regular basis to keep current with changes in legislation and case law.

## Employee Tax Commentaries

**LexisNexis Concise Guide to Employee Taxation**

Author: D Clegg

A comprehensive and easy to understand guide to this complex field. It includes the general rules of taxation for services rendered and employment and the specific rules for the taxation of fringe benefits. Of interest to anyone with responsibility for the taxation of employees in general and is a useful guide to the rules of salary structuring/remuneration packaging. It discusses the tax consequences of particular package choices, how to avoid pitfalls and how to take advantage of opportunities provided for in the tax legislation. Selected extracts from the Act, travel allowances and company car rates, daily subsistence allowances and exempt lump sum benefits are set out in Appendices.

**Taxation of Employees**

Author: A Futter

This work covers every aspect of the taxation of employees. It assists the employer and employee to understand the tax consequences of particular package choices and so structure tax-effective remuneration packages. It deals with inter alia: fringe benefits, share incentive schemes, retirement funding choices and medical cover; deferred compensation and other special payments; and cross-border tax issues for incoming and outgoing expat employees. It includes legislative extracts, interpretation and practice notes and SARS guides. Updated on a regular basis to keep current with changes in legislation and case law. All subs get a complimentary copy of *LexisNexis Concise Guide to Employee Taxation* as well as a free mobile version and 12 months of updates.

## Employee Tax Commentaries for the Payroll Administrator

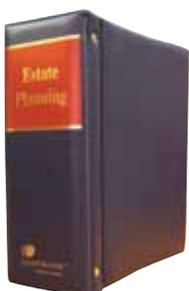
**Payroll Administration Service**

Author: A Futter

The Service comprises the *Payroll Administrator's Manual* above and a free eNewsletter. The *Manual* provides an easy to read practical overview of payroll administration, including guidelines and commentary on the latest legislation. It offers a practical discussion of tax, unemployment insurance, compensation for occupational injuries and diseases, skills development and labour law as they affect payrolls. Updated on a regular basis to keep current with changes in legislation. All subs get a complimentary *Payroll World* eNewsletter.

[See also Wills, Trusts and Estates - LAW and FINANCIAL SERVICES catalogue]

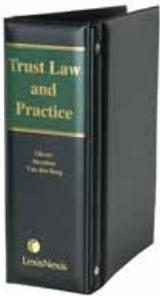
## Estate Planning Commentaries

**Estate Planning**

Authors: DM Davis, RD Jooste and C Beneke

A comprehensive reference work covering theoretical concept and practical application of estate planning. Allows estate planners to review their techniques on an ongoing basis and take advantage of the latest developments. It begins with a general introduction to estate planning, deals with the legal environment and examines the areas of law, tax and estate duty that are relevant to the subject before setting out various estate planning tools and structures in detail. It discusses the latest Davis Tax Commission Report, and includes relevant legislation, such as the Estate Duty and Wills Acts and the donations tax, capital gains tax, anti-avoidance and trust provisions in the Income Tax Act, and interpretation notes, rulings, exchange control guidelines and death duties agreements. Updated on a regular basis to keep current with changes in legislation and case law.

## Estate Planning Commentaries Continued

**Trust Law and Practice**

Authors: S Strydom and GPJ van den Berg

This accessible, practical guide simplifies the complexity of trust law, and focuses where necessary, on the technical aspects thereof. The practical implications of the more important provisions of the Trust Property Control Act, other amendments in taxation legislation and various major areas of trust law including tax law and Capital Gains Tax are covered. This publication is also available in Afrikaans as *Trustreg en Praktyk*.

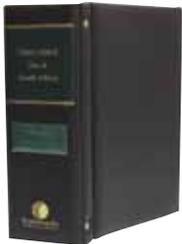
**Wills and Trusts**

Authors: RP Pace, WM van der Westhuizen

*Wills and Trusts* offers clear, practical guidance on every facet of the law of succession as it relates to testation and on the law of trusts in South Africa. Checklists and Precedents are included as well as relevant legislation. The print subscription includes a free mobile version and free updates for 12 months.

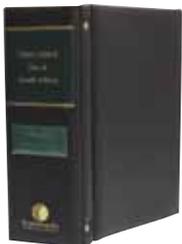
## VAT

## VAT Legislation

**Value-Added Tax in South Africa: Legislation (VATSA: Legislation)**

Compiled by LexisNexis editorial staff

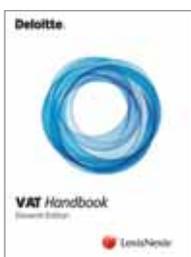
A complete collection of *VAT legislation*. It includes the Value-Added Tax Act, Tax Administration Act, extracts from tax Acts, regulations, interpretation and practice notes, rulings, SARS VAT News and VAT Connect, wording of sections prior to their amendment and an index. Updated on a regular basis to keep current with changes in legislation.

**Value-Added Tax Legislation / Belasting op Toegevoegde Waarde Wetgewing (VAT Legislation/BTW Wetgewing)**

Compiled by LexisNexis editorial staff

Bilingual version of the *VATSA Legislation* work above. Legislation is provided in English and Afrikaans (where available). It includes the Value-Added Tax Act, Tax Administration Act, extracts from tax Acts, regulations, interpretation and practice notes, rulings, SARS VAT News and VAT Connect, wording of sections prior to their amendment and an index. Updated on a regular basis to keep current with changes in legislation.

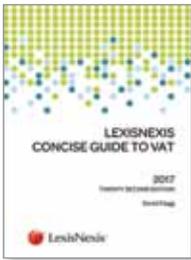
## VAT Commentaries

**Deloitte VAT Handbook**

Editors: M Silver and C Beneke

The *Deloitte VAT Handbook* is a comprehensive guide to the application of the provisions of the Value-Added Tax Act. The commentary is practical and facilitates understanding of the mechanics of the VAT system. It is fully cross-referenced to sections of the Act and indexed. The book includes the VAT Act and regulations, as well as interpretation and practice notes, a list of private rulings, VAT forms, SARS guides, and case law dealing specifically with VAT issues.

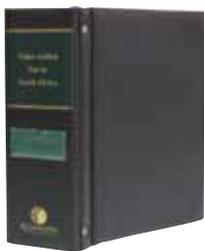
## VAT Commentaries Continued



### LexisNexis Concise Guide to VAT

Authors: D Clegg

The *LexisNexis Concise Guide to VAT* is an ideal quick and easy guide for finance and accounting practitioners, and is also simple enough for the uninitiated taxpayer to grasp the complexities of the VAT system. It is fully cross-referenced to the VAT Act. Extracts from the Act, as well as a detailed index, are included for additional reference and guidance. Updated annually.

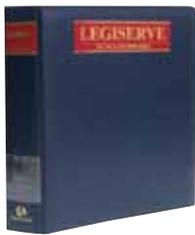


### Value-Added Tax in South Africa: Commentary (VATSA: Commentary)

Author: AP de Koker

*Value-Added Tax in South Africa: Commentary* gives you access to expert guidance on the practical application of VAT. It includes detailed commentary with comprehensive cross-referencing and covers a host of topics surrounding VAT. Tables of provisions of the VAT Act and other SA statutes, a table of cases and a comprehensive index offer quick access to relevant paragraphs in the commentary. Updated on a regular basis to keep current with changes in legislation and case law.

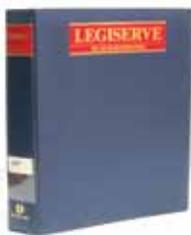
## International Tax



### Legisperve Botswana

Compiled by LexisNexis Editorial Staff

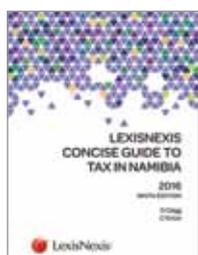
*Legisperve Botswana* brings you the fully consolidated and annotated tax laws of Botswana. It comprises the principal Income Tax, Capital Transfer Tax and Value Added Tax Acts, as well as ancillary legislation, summaries of the provisions of amendment Acts and double taxation agreements. Updated on a regular basis to keep current with changes in legislation.



### Legisperve Namibia

Compiled by LexisNexis Editorial Staff

*Legisperve Namibia* brings you the fully consolidated and annotated tax laws of Namibia. It comprises the principal Income Tax and Value-Added Tax Acts, as well as ancillary legislation, practice notes, summaries of the provisions of amendment Acts and double taxation agreements. Updated on a regular basis to keep current with changes in legislation. Complementary title - *LexisNexis Concise Guide to Tax in Namibia*.



### LexisNexis Concise Guide to Tax in Namibia

Author: D Clegg

*LexisNexis Concise Guide to Tax in Namibia* is the country's first comprehensive and practical guide to the complex field of tax law and practice. It provides a detailed explanation of Namibian income tax and VAT, as well as an outline on stamp duties and the transfer duty system. Extracts from the Acts are kept to a minimum but cross-referenced in footnotes for those who wish to locate the actual provisions in the legislation.



### Silke on International Tax

Managing Authors: Alwyn de Koker and Emil Brincker

An online reference on international tax comprising a collection of articles by respected experts on international tax including Michele Benetello, Anne Bennett, Adv Julia Boltar, Alwina Brand, Adv Chris Cilliers, David Clegg, Stevie Coetzee, Peter Dachs, Dr Charl du Toit, Adv Gavin Goldman, Adv Johann Hattingh, Billy Joubert, Wally Horak, David Lerner, Andrew Lewis, Ernest Mazansky, Ana-Celia Mendes, Natalie Napier, Le Roux Roelofse, Adv Peter Solomon SC, Marius van Blerck, Prof RC (Bob) Williams.

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