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- Includes all legislative amendments up to and including **28 February 2013**
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- Provides access to 'point in time' legislation
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SAIT 2013

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The 2013 edition of *SAIT Compendium of Tax Legislation* examines the amendments to South African tax law through a unique lens. Published in three volumes, this unique reference guide allows tax practitioners – from novice to expert – to engage and get to grips with the ever-evolving myriad of tax legislation as never before.

The *Compendium* provides a comprehensive collection of fiscal legislation, interpretation notes, practice notes and advance tax rulings. Amendments to legislation in terms of Act 28 of 2011 (Tax Administration Act) and Acts 21 and 22 of 2012 (Tax Administration Laws Amendment Act and Taxation Laws Amendment Act) are incorporated in the 2013 edition.



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Refer to 2012 point-in-time information about legislation

Access to the prelex wording printed in the 2012 *Compendium* (not included in the 2013 edition) for point-in-time information about legislation, and in respect of the correct 2012 prelex wording, where applicable.

Enhancements to the 2013 Compendium

- The Tax Administration Act 28 of 2011, including its Schedule, is published in full.

- Information relating to the **coming into operation** (date and additional data supplied in the Act) of each specific provision of Acts 21 and 22 of 2012, as well as information relating to amendments effected in terms of Schedule 1 to Act 28 of 2011, is provided as part of the annotation to each affected section, subsection or paragraph.

- All amendments to legislation since the 2012 *Compendium* was published coming into operation retrospectively or until 1 July 2013, form part of the main body of the Acts. In each case where any provision comes into effect from 1 January 2012 until 1 July 2013, the wording of the relevant **'prelex'** (wording in force until the date of the coming into operation of the new wording) appears immediately after the new text, printed with a background shaded in a *light grey*.

In the 2013 *Compendium* **'prelex'** has also been created for all amendments in terms of Acts 21 and 22 of 2012 that are deemed to have come into operation before the Acts were promulgated. For example, if a deletion of a provision is deemed to have come into operation on 1 April 2009, prelex text shaded in a *light grey* is provided for the wording in force before 1 April 2009.

- In the case of pending legislation or **'pendlex'** (where a provision only comes into operation on a date later than 1 July 2013), the wording that is currently still in force forms part of the main body of the Acts in Volume 1. The wording of the pendlex is printed directly after the current wording with a background shaded in a *dark grey*.

- Material relating to the Income Tax Act, the Value-Added Tax Act and the Tax Administration Act, such as Interpretation Notes, Practice Notes, Advance Tax Rulings and Regulations, are found in volume 2 of the 2013 *Compendium*. Where relevant, two tables of contents, one numerical in terms of the publication number and the other numerical in terms of the sections of the Act in question, have been added.

