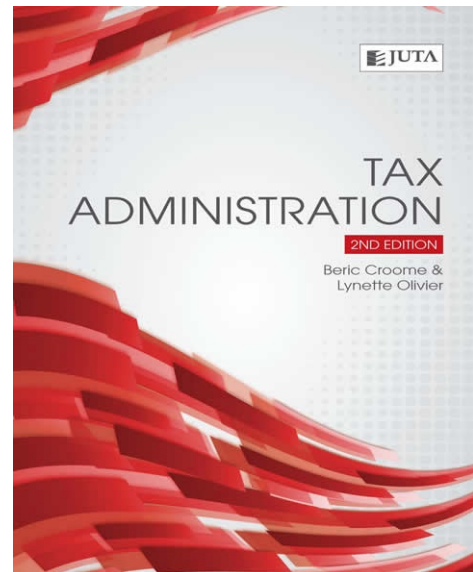


Tax Administration

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About this Publication:

Showing how areas of law interrelate and noting best international practice, the authors of *Tax Administration* (2nd edition) set out the rules of tax collection in a well-structured and theoretically sound way.

The book provides tax practitioners with clear and authoritative guidance on aspects such as the registration and submission of tax returns, assessments, requests for information, penalties and interest, privilege, reportable arrangements, dispute resolution, advance tax rulings and remedies.

All chapters have been extensively updated, with the authors thoroughly unpacking the chapters on information gathering and dispute resolution. The 2nd edition has been updated to include all legislation since the 1st edition was published in 2010, and in particular includes the Tax Administration Laws Amendment Act 2014 promulgated on 20 January 2015.

The text provides commentary on the various cases which have adjudicated the provisions of the TAA and public notices up to and including 30 April 2015. It contains a summary of all the public notices required to be issued by the Commissioner, a comparative table referring to the provisions of the TAA as well as erstwhile equivalent administrative provisions in the Income Tax Act. In addition it contains copies of SARS' public notices, forms and other useful documents.

[CLICK HERE](#) to view page extracts.

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Of Interest and Benefit to:

- Tax practitioners
- Tax attorneys
- Finance managers
- Tax administrators
- The legislature in dealing with tax policy
- Judiciary
- Lecturers and students