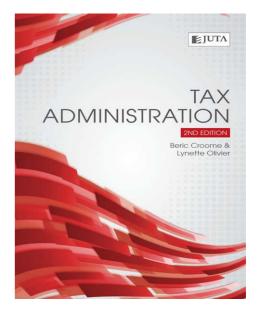


Tax Administration

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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.**

Contents Include:

- Introduction
- Definitions
- General administration provisions
- Registration
- Returns and records
- Information gathering
- Confidentiality of information
- Advance rulings
- Assessments
- Dispute resolution
- Tax liability and payment
- Recovery of tax
- Interest
- Refunds
- Write-off or compromise of tax debt
- Administrative non-compliance penalties
- Understatement penalty
- Criminal offences
- Registration of tax practitioners and reporting of unprofessional conduct
- General provisions
- Transitional provisions
- Administrative justice
- Access to information held by SARS
- Taxpayer's remedies

Appendices and diagrams - as for the first edition – Juta/SARS as well as the items listed below

- Additional considerations in terms of s 80(2) of the Act in respect of which an application for a binding private ruling or a binding class ruling may be rejected
- ADR1: SARS notice of objection
- ADR2: SARS notice of appeal
- Application and cost recovery fees for binding private rulings and binding class rulings in terms of s 81(1) of the Act
- ATR system process
- CIB001: SARS collection information statement
- Comparative table reflecting sections of the Tax Administration Act and the comparable section previously located in the Income Tax Act
- Decisions subject to objection and appeal under tax acts
- Distance above which a person may decline to attend an interview in terms of s 47(4) of the Act
- Duty to keep the records, books of account or documents in terms of s 29 and in the form in terms of s 30 of the Tax Administration Act, 2011 (Act of 2011)
- Electronic form of record keeping in terms of s 30(1)(b) of the Act
- Form A: Request for access to record of SARS
- Form and manner of a report to a taxpayer on the stage of completion of an audit in terms of s 42(1) of the Act
- Form B: Notice of internal appeal
- Incidences of non-compliance by a person in terms of s 210(2) of the Tax Administration Act that are subject to a fixed amount penalty in accordance with ss 210 and 211 of the Act
- Interpretation Note: No 15 (Issue 4)
- Interpretation Note: No 68 (Issue 2)
- Main differences between old and new rules
- Method of payment of tax prescribed in terms of s 162(2) of the Tax Administration Act, 2011 (Act of 2011)
- NOA1: SARS notice of appeal
- NOO1: SARS notice of objection
- Notice of addresses at which a document, notice or request is to be delivered or made for purposes of rule 2(c)(ii) and rule 3(1) read together with rule 2(c)(iii) of the rules promulgated in terms of s 103 of the Act

- Notice of address of service specified by the Commissioner in terms of s 11(5) of the Tax Administration Act, 2011 (Act 28 of 2011) with regard to any notice or process by which legal proceedings are instituted
- Notice to furnish returns for the 2014 year of assessment
- Powers or functions reserved for senior SARS officials
- Promotion of Access to Information Act 2 of 2000
- Promotion of Access for Information, regulations regarding the Act
- Promotion of Access to Information rules
- Promotion of Administrative Justice Act 3 of 2000
- Public notice listing arrangements for purposes of ss 35(2) and 36(4) of the Act
- Regulations on fair administrative procedures
- Returns of information to be submitted by third parties in terms of s 26 of the Tax Administration Act, 2011 (Act 28 of 2011)
- Return to be submitted by persons in terms of s 25 of the Tax Administration Act 28 of 2011 and s 4(1) of the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act 35 of 2013
- Returns to be submitted by third parties in terms of s 26 of the Tax Administration Act, 2011 (Act 28 of 2011)
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- RSN01: reporting of suspected non-compliance
- RTP001: reporting of a tax practitioner
- Rules for electronic communication prescribed under s 255(1) of the Tax Administration Act, 2011 (Act 28 of 2011)
- Rules of procedure for judicial review of administrative action
- Rules promulgated under s 103 of the Tax Administration Act, 2011 (Act 28 of 2011), prescribing the procedures to be followed in lodging an objection and appeal against an assessment or a decision subject to objection and appeal referred to in s 104(2) of that act, procedures for alternative dispute resolution, the conduct and hearing of appeals, application on notice before a tax court and transitional rules
- SARS Service Charter
- SARS Website terms and conditions
- Summary of sections of the Tax Administration Act requiring the issue of a public notice
- Time periods
- VAT audit scam: example of a fraudulent letter

Of Interest and Benefit to:

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