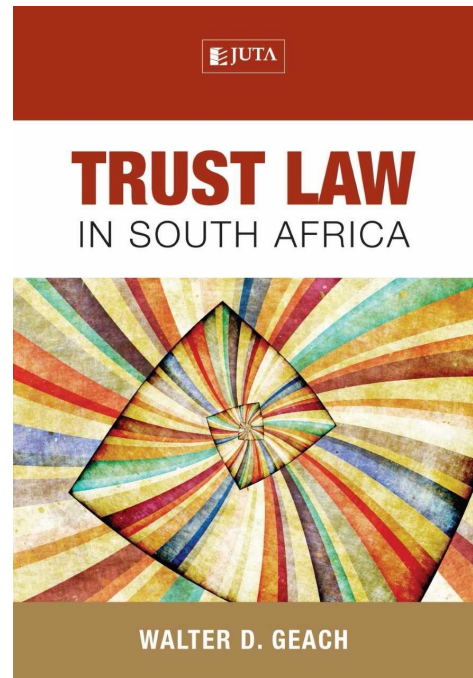


Trust Law in South Africa

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About this Publication:

This book comprehensively, yet succinctly, covers the use and administration of trusts in South Africa. It also serves as a useful reference to more detailed texts on the subject as well as to case law.

Whilst the Trust Property Control Act 57 of 1988 sets out the minimum requirements when it comes to the formation and administration of trusts, other statutes (including the Income Tax Act, the Estate Duty Act, and the Alienation of Land Act) also have a direct bearing on how trusts are formed, administered, amended and terminated. Moreover, the common law has been a major factor in the development of trust law in South Africa.

This book therefore not only deals with the legislation that is relevant to trusts, but it highlights and discusses the case law which has been an essential part of the development of the law of trusts.

Contents Include:

- The nature and use of trusts
- Different types of trust: different consequences
- The formation and administration of a trust: legal principles and good business practice
- Parties to a trust and the nature of a trust instrument
- Trustees
- Beneficiaries
- Contracting by and with a trust
- The amendment of trust deeds
- Trusts and other legal forms and entities
- Termination of a trust
- Representation of a trust in legal matters
- Accounting records and financial statements
- Trusts: advantages and disadvantages
- Trusts and the termination of a marriage
- Trusts as members of companies and close corporations
- Trusts, income tax and capital gains tax
- Trusts, donations tax and taxes that arise on death
- Trusts and public benefit organisations
- Trading trusts
- Circumstances in which trust assets can be regarded as those of someone else or are subject to claims by creditors or other persons

Of Interest and Benefit to:

- Legal professionals and advisors
- Academics and students – post-graduate: continuous professional development courses
- Trustees and prospective trustees
- Founders and prospective founders of trusts
- Beneficiaries
- Tax and financial planners
- Professionals providing legal and accounting services to trusts
- Those who contract with trusts