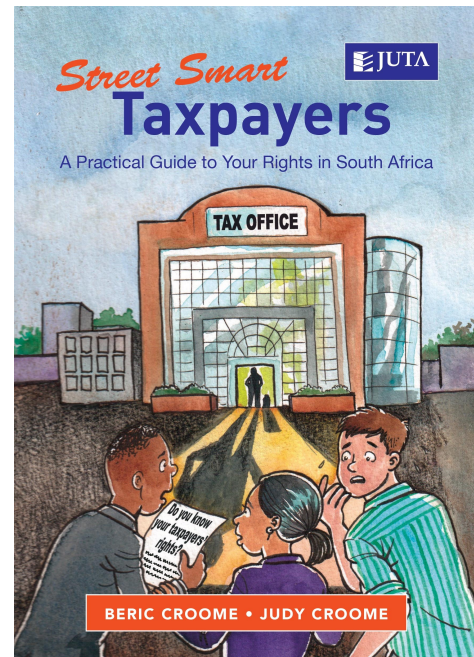


Street Smart Taxpayers

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About this Publication:

Benjamin Franklin, one of the founding fathers of the United States, said, “Nothing is certain except death and taxes.” This certainly holds true each year when hundreds of thousands of South African taxpayers are frustrated with the complications involved in submitting their tax returns and when engaging with the South African Revenue Service (SARS). With this in mind, *Street Smart Taxpayers* aims to educate and empower taxpayers about their rights. Simplifying complex legal language and tax terminology, the book attempts to reduce the fear factor and frustrations that many taxpayers experience when dealing with tax matters.

Street Smart Taxpayers explains the processes SARS must follow when working with taxpayers throughout the various stages of the tax process, and identifies the remedies available to taxpayers. Together with interesting tax stories and a useful glossary for taxpayers to better understand tax lingo, *Street Smart Taxpayers* explores the following taxpayers’ rights:

- the right to property
- the right to equality
- the right to privacy
- the right of access to information
- the right to administrative justice
- the right to remain silent
- the right of access to courts

Combining humour, expert knowledge and anecdotes about the troubles taxpayers encounter in their dealings with SARS, the authors also investigate taxpayers’ obligations, how tax and religion intersect and the important question of ethics from the point of view of both SARS and the taxpayer. It is hoped that this book will enable taxpayers to be street smart and competent in handling their tax affairs.

Contents Include:

- A history of South African taxation
- Taxpayers and the tax process
- Seeking help as a taxpayer
- What are your taxpayer rights?
- Taxpayers' right to property
- Taxpayers' right to equality
- Taxpayers' right to privacy
- Taxpayers' right to access to information
- Taxpayers' right to administrative justice
- Taxpayers' right to remain silent
- Taxpayers' right of access to courts
- Taxpayers' obligations
- The ethics of paying tax
- Taxpayers' rights — an international work in progress
- Taxpayers' remedies in South Africa
- The future of taxpayers' rights
- Glossary

Of Interest and Benefit to:

- South African taxpayers
- Law students
- Tax practitioners
- Government officials