

Income Tax, Juta's

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About this Publication:

About this Publication

Juta's Income Tax is unique in its approach and consists of four volumes. The publication provides section-by-section commentary on the Income Tax Act, 1962, combined with concise overviews and comprehensive cross-referencing to case law and other sources. The use of graphic aids, such as flowcharts and diagrams, and extensive examples, make the text accessible and easy to understand to the specialist as well as the occasional user.

Key Benefits

- Comprehensive cross-referencing
- Extensive examples
- User-friendly layout, catering for the infrequent user as well as the daily user the user can get directly to the appropriate text without having to wade through large amounts of irrelevant material
- Extensive references to other tax works
- Includes supplementary material such as SARS Interpretation Notes, Binding General Rulings and the text of the different types of international tax treaties/agreements

Contents Include:

- Volume 1
- Act and commentary, sections 1-17A
- Volume 2
- Act and commentary, sections 18-112
- Schedules and commentary, First to Third Schedules
- Volume 3
- Schedules and commentary, Fourth to Eleventh Schedules
- List of words and expressions defined in this Act
- List of references to other Acts in Income Tax Act
- Other Tax Acts (extracts)
- Regulations and Notices
- Rates
- 0
- Practice Notes
- Media Releases (summary)
- General Notes
- Table of Cases
- Index
- Volume 4
- Interpretation Notes
- International Tax Treaties/Agreements (overview)
- Appendices
- Volume 5
- International Tax Treaties/Agreements

Of Interest and Benefit to:

- Tax practitioners and consultants
- Tax attorneys
- Tax lecturers and students
- Government departments
- The South African Revenue Service
- Accountants and chartered accountants
- Banks and other financial institutions
- Financial managers and advisers
- Corporates
- Company secretaries
- Law libraries