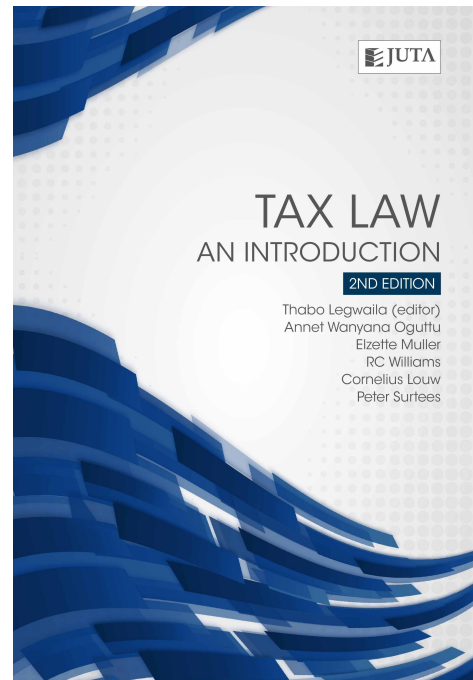


Tax Law: An Introduction

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About this Publication:

Tax Law: An Introduction deals with the fundamentals of income tax in a practical and clear manner that makes this book an ideal tool for tax teachers. Written for students, this much-needed textbook simplifies complex concepts and avoids unnecessary jargon as it explains the key objectives and principles of taxation. The book sheds light on contemporary South African tax law and the most important tax cases. It covers the process of tax collection as well as the interpretation of tax legislation.

Tax Law: An Introduction is intended to ease the teaching and understanding of an often-daunting subject. The book includes a link to the relevant Acts for easy access by students.

Contents Include:

Foreword

Preface

Table of statutes

Table of cases

- The origin and historical development of taxation
- Structure of income tax
- Jurisdiction to tax
- Gross income
- Exempt income
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- Deductions and capital allowances
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- Capital gains tax
- Taxable persons
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- Administration, returns, assessments, dispute resolution and collection of tax
- Avoidance and evasion
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Of Interest and Benefit to:

- Undergraduates
- Postgraduates