

# LexisNexis Tax & Finance Catalogue 2019



# LexisNexis Catalogue 2019

This catalogue has been designed to give you a brief overview of all the content we have available in the field of Law, There are separate catalogues for Financial services and Tax. More in-depth information on the content included here can be found on the LexisNexis Online Bookstore at [www.lexisnexis.co.za/store](http://www.lexisnexis.co.za/store).

**To order contact your sales consult, visit our Online Bookstore or call us on 0860 765 432.**

The works have been grouped into subject matter areas to enable you to find what you're looking for quickly and easily.

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## PUBLICATIONS

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Legal Aspects of Financing Corporates  
Exchange Control Compendium  
Money Laundering and Terror Financing: Law and Compliance in South Africa  
South African Money Laundering and Terror Financing Law

### EMPLOYEE BENEFITS AND RETIREMENT

Essentials of Retirement Fund Management  
Manual on Retirement Funds and other Employee Benefits  
Pensions Law Reports  
Pensions Legislation Service  
Pensions World SA

### FINANCIAL PLANNING AND INVESTMENTS

Corporate and Personal Financial Planning  
Financial Calculations and Worksheets  
Fundamentals of Financial Planning  
Investment Planning  
South African Financial Planning Handbook

### FINANCIAL SERVICES REGULATION

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### INSURANCE

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### TAX LEGISLATION

Income Tax Legislation  
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### TAX COMMENTARIES

#### INCOME TAX COMMENTARIES

Carbon Tax in South Africa  
Income Tax in South Africa: Commentary (ITSA)  
Income Tax Practice Manual  
Silke on South African Income Tax  
South African Income Tax Guide

### CAPITAL GAINS TAX COMMENTARIES

Concise Guide to Capital Gains Tax  
Stein on Capital Gains Tax

### EMPLOYEE TAX COMMENTARIES

Concise Guide to Employee Taxation  
Taxation of Employees

### TAX ADMINISTRATION COMMENTARIES

Silke on Tax Administration

### TAX JOURNALS

Insurance and Tax  
Tax Planning Corporate and Personal

### TAX UPDATE SERVICE

Income Tax Reporter  
Tax Alert  
Taxgram

### TAX CASES

South African Tax Cases Reports  
Index to the South African Tax Cases Reports

### INTERNATIONAL TAX

Concise Guide to Tax in Namibia  
Expatriate Tax Planning Handbook  
Legiserve Namibia  
Silke on International Tax

### VAT

#### VAT COMMENTARIES

Concise Guide to VAT  
Deloitte VAT Handbook  
Value-Added Tax in South Africa: Commentary

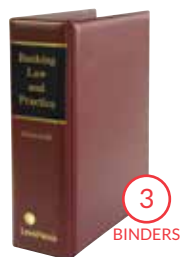
#### VAT LEGISLATION

Value-Added Tax in South Africa: Legislation

### WILLS, TRUSTS AND ESTATES

Administration of Estates  
Estate Planning  
Fundamentals of South African Trust Law  
Trust Law and Practice  
Wills and Trusts

## BANKING AND FINANCE



### Banking Law and Practice

**Authors:** J Moorcroft and ML Vessio



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BINDERS

Practical and concise, Banking Law and Practice contains a discussion of the case law, legislation, common law principles and the work of academics pertaining to banking and the law with the relevant public and private law in one volume. The publication discusses topics such as the Banking Association, the Code of Banking Practice, the Banking Enquiry, the Uniform Customs and Practice, the Compliance function, client acceptance, money laundering, the contractual relationship between bank and client, delictual liability, electronic banking, the National Credit Act, and the National Payment System. Banking Law and Practice is intended as a concise but comprehensive guide for practitioners and students alike. The Banks Act and Banking Regulations are contained in the second binder.



### Legal Aspects of Financing Corporates

**Author:** Tracy Gutuza, Natalie Napier and Anina Boshoff



Although there are many student texts dealing with basic principles and selected topics there is not much information relating to the fiscal consequences of funding transactions. This book attempts to demystify the subject by simplifying the structured finance process and explaining the implications of structuring on a finance transaction – the legal issues, the pitfalls, what to look out for etc. This work focuses on the legal and transactional issues and provides postgraduate students, corporate advisors, financial institutions, and SARS with some insight into the world of financing.



### Exchange Control Compendium

**Author:** TWB



Exchange Control Compendium consolidates in one textbook pertinent legislation, the Currency and Exchanges Manual for Authorized Dealers, Guidelines issued by the SA Reserve Bank and a reference to cases judicially considered.



### Money Laundering and Terror Financing: Law and Compliance in South Africa 2019

**Authors:** M Basson, P Smit and J Symington

**Editor:** L de Koker



A practical guide to the legislation around the prevention of money laundering, organized crime and protection against terror financing. This affordable textbook is ideal as a training manual for banks, financial institutions and people involved in the enforcement of anti-money laundering and terrorist activity. It includes commentary, all the relevant legislation, FIC guidance notes and FATF recommendations.



### South African Money Laundering and Terror Financing Law (Loose-leaf)

**Authors:** M Basson, P Smit and J Symington

**Editor:** L de Koker



This work is an extensive guide on the combating of money laundering and financing of terrorism to enable businesses and professionals to comply with money laundering provisions — a regulatory system developed to forge a crime combating relationship between law enforcement and financial institutions. It includes comprehensive commentary on the development of legislation, key offences, FICA compliance, due diligence, record keeping and compliance management obligations. It also includes all relevant acts, such as the Prevention of Organised Crime Act and the Financial Intelligence Centre Act, regulations and exemptions, and guidance notes issued by the Financial Intelligence Centre as well as the Financial Action Task Force (FATF) Recommendations. Updated on a regular basis to keep current with changes in legislation.



## EMPLOYEE BENEFITS AND RETIREMENT



### Essentials of Retirement Fund Management 2019

**Author:** James Downie



An essential guide for trustees of retirement funds, this work was originally developed from retirement fund training course material. It offers easy reference material and the style of writing and presentation appeals to all levels of trustees. It covers everything from the duties and responsibilities of trustees to investment performance surveys and financial and investment principles without going into any great depth on investments. It includes the full text of the Pension Funds Act and regulations. Updated when legislation changes.

### Manual on Retirement Funds and other Employee Benefits

**Managing Author:** K Hanekom and various contributors



The Manual on Retirement Funds and other Employee Benefits is an online reference work on the management and administration of retirement funds and other employee benefits for the retirement fund industry. Relevant to planners, consultants, legal advisors and students specialising in retirement fund management. Written by recognised authors in the field of retirement benefits, this manual contains extensive commentary on the most pertinent Acts and is fully cross-referenced to the relevant sections. It deals with the occupational social security arrangements in SA, the law on the administration of retirement funds and other employee benefits and their taxation. Updated annually.



### Pensions Law Reports (3 parts per annum)

**Compiled by** LexisNexis editorial staff



The Pensions Law Reports cover selected determinations handed down for publication by the Tribunal of the Pension Funds Adjudicator together with selected High Court Judgments. The editor's summary of the facts and arguments makes relevant cases easily accessible. There are 3 issues per annum as well as an annual index which is sold separately.



### Pensions Legislation Service

**General Editors:** K Hanekom and A Swanepoel



This service is a comprehensive collection of legislation relating to the management and administration of retirement funds and other employee benefits. It incorporates the Pension Funds Act and regulations and extracts from various other Acts; circulars – Pension Fund, Information and Exchange Control Circulars; Practice Notes; Directives and Board Notices; SAIICA Audit and Accounting Guide; and a Table of Statutes cross-referenced to Pension Fund Adjudications. Updated on a regular basis to keep current with changes in legislation.



### Pensions World SA (four parts per annum)

**Managing Editor:** D Weil



Pensions World South Africa is a quarterly journal that keeps you up-to-date on all topical aspects of retirement funds, including developments in the legal, taxation and investment areas. The articles provide educational and training information for trustees and retirement fund consultants and specialists. This journal also offers information on new products, upcoming courses and seminars which may be of interest to employee benefit practitioners throughout the spectrum of organisations in South Africa.

## FINANCIAL PLANNING AND INVESTMENTS



### Corporate and Personal Financial Planning 2019

**Author:** M Botha



Practical and informative, this publication provides the tax and financial planner with all the essentials for corporate and personal financial planning. It contains a comprehensive commentary on taxation of individuals, trusts and deceased estates, donations tax, estate duty and CGT, long-term insurance, retirement funds and disability benefits. There are numerous worked examples, concise summaries and extracts of all relevant legislation, including extracts from the Income Tax, Estate Duty, Pensions Funds and Long-term Insurance Acts, as well as Practice Notes applicable to retirement funds, for quick and easy referencing.



### Financial Calculations and Worksheets 2018

**Author:** M Botha



This work contains explanations and worked examples of various compound interest calculations encountered by financial planners. It also includes practical worksheets in A4 format on income tax, retirement planning and estate planning calculations, as well as rates, tables and formulae. Every professional financial planner should have a copy.



### Fundamentals of Financial Planning 2019

**Authors:** M Botha, L Rossini, W Geach, B Goodall, L du Preez, P Rabenowitz and J Palframan



This work is an excellent reference work for anyone embarking on a career in financial planning as it covers all aspects of financial planning. It is the prescribed work for numerous undergraduate courses in financial planning. It is written in a practical, outcomes-based format.



### Investment Planning

**Author:** Brian Goodall



A comprehensive commentary on investment planning and theory. It provides a comprehensive explanation of the various investment choices available within SA. It assists financial planners and investors in understanding the vagaries of investment markets and adopts a practical approach to creating efficient investment portfolios for different risk profiles on both the South African and overseas investment markets.



### South African Financial Planning Handbook 2019

**Authors:** M Botha, L Rossini, W Geach, B Goodall and L du Preez

**Editor:** P Rabenowitz



This work is widely regarded as the pre-eminent reference work for all financial planners, legal advisors, compliance officers and academics. It is prescribed for various post graduate qualifications in financial planning. It includes:

- commentary on all aspects of financial planning;
- references to relevant legislation and cases;
- alerts to important clauses in legislation;
- tables which collate and simplify information; and
- relevant examples enabling the reader to apply the information in a practical context.

# TAX & FINANCIAL SERVICES

## FINANCIAL SERVICES REGULATION



### Financial Markets Legislation Service

Compiled by LexisNexis editorial staff



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BINDERS

This service contains all the major legislation relevant to financial markets. It provides asset managers and their advisers with a single source of reference for their legal environment. It includes the following Acts and regulations: Financial Advisory and Intermediary Services (FAIS), Financial Sector Regulation, Financial Institutions (Protection of Funds), Collective Investment Schemes Control, Competition, Securities Transfer Tax and Securities Transfer Tax Administration. It also contains an example of a trust deed and an investment management agreement, as well as a summary of the legal position of investment managers. Updated on a regular basis to keep current with changes in legislation.



### JSE Equities Rules, Directives and Related Legislation

**Author:**  
JSE Secretarial Services



This title contains the Equities Rules and Equities Directives of the JSE Limited, together with the wording of these provisions prior to their amendment by various JSE Gazettes and an index for ease of use. It includes the Guarantee Fund Rules and the Constitution and By-laws of the South African Institute of Stockbrokers. The legislative section provides up to date Acts and regulations, such as the Financial Markets Act, the Securities Transfer Tax Act, the Securities Transfer Tax Administration Act and the Financial Advisory and Intermediary Services Act as well as relevant notices. Updated on a regular basis to keep current with changes.



### JSE Limited Listings Requirements

**Author:** JSE Listings Requirements Division



The JSE Limited Listings Requirements are a complete up-to-date collection of requirements for a public company to be listed on the JSE and include requirements relating to the increased levels of disclosure and raising certain market practices to international standards. They specifically include requirements which take into account South Africa's reconstruction and development prerequisites. The Listing Requirements contain the rules and procedures governing new applications for listing of securities, all corporate actions and continuing obligations applicable to issuers and issuers of specialist securities. Now also included are the Debt Listings Requirements, previously known as Debt Securities, which are aimed at providing investor confidence via an orderly, secure, efficient and transparent financial market. Guidance Letters supplemental to both the Listings Requirements and Debt Listings have been added to assist the user on the application of these rules. Updated on a regular basis to keep current with changes.



### Legislation Handbook for Regulatory Exams RE 1/5

**Author:** Paul Rabenowitz



Legislation Handbook for Level 1 Regulatory Exams provides a single source of reference for all the legislation and notices relevant to the regulatory exams 1 and 5. It is cross-referenced to the Preparation Guide which can be downloaded for free from the LexisNexis website. Shaded tabs enable the user to easily identify the five sections of the work and the information is grouped by subject matter area in order to assist you to find the relevant items quickly and easily.

## INSURANCE



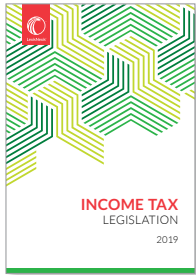
### Insurance Legislation Service

Compiled by LexisNexis editorial staff



Insurance Legislation Service contains the new Insurance Act, the Long-term Insurance Act, the Short-term Insurance Act as well as all ancillary legislation and directives. It also includes references to decided insurance cases and a consolidated subject index.

## TAX LEGISLATION



### Income Tax Legislation 2019

Compiled by LexisNexis editorial staff



This book is a concise and handy reference to the consolidated Income Tax Act and Tax Administration Act. It incorporates the legislative amendments made during the current tax year, as well as pending amendments. Updated annually.



### Indirect Tax Handbook 2018/19

Compiled by LexisNexis editorial staff



This handbook comprises indirect tax legislation such as transfer duty, VAT, skills development levies, unemployment insurance contributions, diamond export levy, securities transfer tax and mineral and petroleum resources royalty, as well as tax administration law. It incorporates the legislative amendments made during the current tax year, as well as pending amendments. It includes the consolidated Acts, together with related regulations and interpretation and practice notes. Updated annually.



### Professional Tax Handbook 2018/19

Compiled by LexisNexis editorial staff



This 2 volume handbook provides tax professionals with a comprehensive and accessible record of tax legislation, including income tax, VAT, estate duty, transfer duty and tax administration legislation. It incorporates the legislative amendments made during the current tax year, as well as pending amendments. It includes the consolidated Acts and tax rates, together with related regulations, interpretation and practice notes, rulings and indexes. Updated annually.



### Silke Tax Yearbook 2018/19

**Authors:** AP de Koker and RC Williams

**Case Digest by:** J Silke



This practical and informative publication provides both practitioner and student with a compact and readily accessible presentation of the tax law pertaining to a particular tax year. It includes a short commentary on the year's income tax amendments, and a comprehensive case digest. It also contains the tax rates and tables as well as the Income Tax, Tax Administration and Estate Duty Acts and regulations, as well as income tax interpretation notes and notices for the tax year and a summary of the provisions of the annual amendment Acts. Updated annually.



### South African Income Tax Service (SAIT)

Compiled by LexisNexis editorial staff



This major reference work is a comprehensive collection of South African income tax legislation. It includes the Income Tax Act, Tax Administration Act, Employment Tax Incentive Act and extracts from relevant Acts, as well as numerous other ancillary legislation. The print subscription includes a free mobile version and free updates for 12 months.



## TAX COMMENTARIES

### INCOME TAX COMMENTARIES



NEW

#### Carbon Tax in South Africa

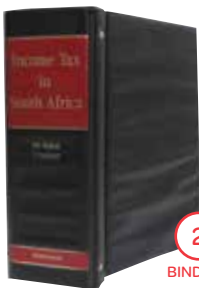
**Authors:** M Parker, A Gilder, O Rumble



A theoretical and practical guide to the new Carbon Tax.

**Part A:** An analytical, discursive and academic approach to provide the background to carbon tax. An analysis of the full range of intellectual, legal, policy, economic, market, strategic, effectiveness and environmental issues that arise from the decision to implement a carbon tax, using various primary and other sources.

**Part B:** A line-by-line analysis and commentary on the Act, Offsets Regulations, Emission Intensity Regulations and any guidance documentation that Treasury might release.



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BINDERS

#### Income Tax in South Africa: Commentary (ITSA)

**Authors:** D Clegg and R Stretch



This reference work provides comprehensive commentary on income tax and capital gains tax. It covers all the legal principles of income tax, while incorporating a practical approach to tax solutions and tax planning. Updated on a regular basis to keep current with changes in legislation and case law, generally twice a year. The print subscription includes a free mobile version and free updates for 12 months.



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BINDERS

#### Income Tax Practice Manual

**Author:** T McCarthy



The Income Tax Practice Manual is the only guide to the interpretation of the Income Tax Act based on SARS practice. It also includes commentary on current National Treasury tax policy. The Manual offers a complete guide on income tax legislation, policy and practice, including:

- Notes on the explanatory memoranda to the amendment Bills.
- Notes on interpretation notes and rulings.
- Relevant interpretation notes, rulings and guides providing insight into SARS practice and the Commissioner's interpretation of the Income Tax Act.

Updated on a regular basis to keep current with changes in legislation, policy and practice.



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BINDERS

#### Silke on South African Income Tax

**Authors:** AP de Koker and RC Williams



This reference work is the most detailed and comprehensive commentary available on South African income tax, covering all matters relating to tax on individuals, companies and other business entities. It includes all double taxation agreements and information sharing agreements. Updated on a regular basis to keep current with changes in legislation and case law. All subscribers get a complimentary copy of Income Tax Legislation at the beginning of each year as well as a free mobile version and updates for 12 months.



#### South African Income Tax Guide 2018/19

**Authors:** ML Stein and C Divaris



A concise and reliable guide to South African income tax law for the current tax year. The simplistic approach ensures that it can be used by anyone from a complete tax novice to an experienced practitioner. It can be used to refresh your knowledge or gain a quick overview and contains references to enable users to consult the actual terms of the law when necessary. All the taxes imposed by the Income Tax Act are dealt with, namely, income tax, capital gains tax, donations tax, the various withholding taxes, the turnover tax for micro businesses, employees' tax (PAYE) and provisional tax. There is also a chapter on estate duty and information on the Employment Tax Incentive Act.

## TAX COMMENTARIES continued.

### CAPITAL GAINS TAX COMMENTARIES



#### Concise Guide to Capital Gains Tax 2019

Author: D Clegg



This book is an easy to understand guide to the complex subject of capital gains tax. It makes use of simple examples to illustrate and clarify key points. It starts with the basic principles and identifies frequently misunderstood areas, explains the law in clear, non-technical terms and cross-references every statement made through footnotes to the Act. The full text of the Eighth Schedule, together with selected extracts from the main body of the Act are included in an appendix, as well as useful exchange rates and listed share values. Updated annually.



#### Stein on Capital Gains Tax

Author: ML Stein



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BINDERS

This authoritative publication is your indispensable guide to the complex field of capital gains tax. The emphasis throughout is on practical techniques for tax planning and incorporating CGT into workable commercial and personal wealth management strategies. It includes a comprehensive index, the full Eighth Schedule to the Income Tax Act, the text of amended or deleted provisions, extracts from the Income Tax, Tax Administration and Long-term Insurance Acts, as well as regulations, rulings, a case law summary and an informative newsletter. Updated on a regular basis to keep current with changes in legislation and case law.

### EMPLOYEE TAX COMMENTARIES



#### Concise Guide to Employee Taxation 2019

Author: D Clegg



A comprehensive and easy to understand guide to this complex field. It includes the general rules of taxation for services rendered and employment and the specific rules for the taxation of fringe benefits. Of interest to anyone with responsibility for the taxation of employees in general and is a useful guide to the rules of remuneration packaging. It discusses the tax consequences of particular package choices, how to avoid pitfalls and how to take advantage of opportunities provided for in the tax legislation. Selected extracts from the Act, travel allowances and company car rates, daily subsistence allowances and exempt lump sum benefits are set out in Appendices.



#### Taxation of Employees

Author: A Futter



This work covers every aspect of the taxation of employees. It assists the employer and employee to understand the tax consequences of particular package choices and so structure tax-effective remuneration packages. It deals with inter alia: fringe benefits, share incentive schemes, retirement funding choices and medical cover; deferred compensation and other special payments; and cross-border tax issues for incoming and outgoing expat employees. It includes legislative extracts, interpretation and practice notes and SARS guides. Updated on a regular basis to keep current with changes in legislation and case law. All subs get a complimentary copy of Concise Guide to Employee Taxation as well as a free mobile version and 12 months of updates.

### TAX ADMINISTRATION COMMENTARY



#### Silke on Tax Administration

Authors: JA Arendse and RC Williams



A comprehensive guide to all the administrative provisions of the Tax Acts in South Africa. Silke on Tax Administration incorporates the Tax Administration Act, the Constitution, the Promotion of Access to Information Act, the Promotion of Administrative Justice Act and other relevant legislation. It explains the investigation and audit powers of SARS and provides guidance on taxpayers' rights relating to taxation. Updated on a regular basis to keep current with changes in legislation and case law. The print subscription includes a free mobile version and updates for 12 months.

# TAX & FINANCIAL SERVICES

## TAX JOURNALS



### Insurance and Tax (four parts per annum)

**Editor:** M Botha  
Various contributors



PRINT ONLINE

Insurance and Tax features articles by leading experts in the financial services industry on recent developments, tax, products and marketing information relevant to that industry. It also includes Pension Fund Adjudicator determinations and court cases. There are four parts published per annum which get inserted into a binder.



### Tax Planning: Corporate and Personal

(6 parts per annum)

**Editors:** L Mitchell, M Kolitz and  
various contributors.



PRINT ONLINE

Tax Planning is an informative and easy to read selection of articles by leading experts on the financial, fiscal and economic ramifications of taxation. The knowledgeable and experienced contributors comment on topical developments in tax, utilising their expertise to foresee consequences, develop applications and assess new schemes being offered. There are 6 parts published per annum which get inserted into a binder.

## TAX UPDATE SERVICES



### Income Tax Reporter (eight parts per annum)

**Editors:** L Mitchell, ML Stein and  
R Jooste



PRINT ONLINE

Launched in 1962, Income Tax Reporter provides a thorough appraisal of current information from official sources on income tax and estate duty in South Africa. It is a guide to recent developments in taxation, offering commentary on new legislation, revenue practices, media releases and case law. There are 8 parts published per annum which get inserted into a binder.

### Tax Alert

**Author:** RD Jooste



ONLINE

This online tax update service alerts the user to important changes in tax legislation, policy and practice. The format provides you with access to the most current information in an instant. Offering you quick updates and user-friendly features such as email alerts; PDF's of the original gazette or document; chronological tax information; and a consolidated view of legislation, SARS and Treasury updates and case summaries and uploads. Content covers case law summaries, tax legislation, interpretation and practice notes, rulings, media statements and guides.



### Taxgram (ten bulletins per annum)

**Author:** J Silke



PRINT ONLINE

Taxgram provides topical news and views on the full spectrum of taxes in South and Southern Africa, including income tax, VAT, estate duty, customs and excise, transfer duty and CGT. It is concise and informative, offering a dynamic tax update service on recent changes to the law, press releases, government notices, cases and SARS practice. There are 10 bulletins published per annum.

## TAX CASES



### South African Tax Cases Reports (eight parts per annum)

Editor: J Silke



Established in 1926, these reports are the only comprehensive collection of decisions of the Tax Courts and other reportable Court tax cases in South Africa and Zimbabwe. They include the full text of the judgments, preceded by a digest of cases, list of cases referred to or considered therein and a summary of each judgment. Best used together with the Index to the South African Tax Cases. There are 8 parts published per annum which get inserted into a binder.

## INTERNATIONAL TAX



### Concise Guide to Tax in Namibia

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Author: D Clegg



Concise Guide to Tax in Namibia is the country's first comprehensive and practical guide to the complex field of tax law and practice. It provides a detailed explanation of Namibian income tax and VAT, as well as an outline on stamp duties and the transfer duty system. Extracts from the Acts are kept to a minimum but cross-referenced in footnotes for those who wish to locate the actual provisions in the legislation.



### Expatriate Tax Planning Handbook

Author: Tax Consulting



Expatriate Tax Planning will cover the taxation of both SA individuals working overseas and foreign nationals working in SA, however short or permanent the work period. The work includes practical planning points that go beyond just tax advice. Combining technical depth with practical planning points and risk avoidance strategies, it will also assist tax advisers and financial planners to determine expatriate employees' income tax and liabilities as well as payroll debts of multinational companies and companies employing foreign nationals in SA.



### Legiserve Namibia

Compiled by LexisNexis Editorial Staff



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BINDERS

Legiserve Namibia brings you the fully consolidated and annotated tax laws of Namibia. It comprises the principal Income Tax and Value-Added Tax Acts, as well as ancillary legislation, practice notes, summaries of the provisions of amendment Acts and double taxation agreements. Updated on a regular basis to keep current with changes in legislation. LexisNexis Concise Guide to Tax in Namibia complements this title.

### Silke on International Tax



Numerous contributors



An online reference on international tax comprising a collection of articles by respected experts on international tax including Michele Benetello, Anne Bennett, Adv Chris Cilliers, David Clegg, Stevie Coetzee, Peter Dachs, Dr Charl du Toit, Adv Gavin Goldman, Adv Johann Hattingh, Billy Joubert, Wally Horak, David Lerner, Andrew Lewis, Ernest Mazansky, Ana-Celia Mendes, Natalie Napier, Le Roux Roelofse, Prof RC (Bob) Williams.



# TAX & FINANCIAL SERVICES

## VAT

### VAT COMMENTARIES



#### Concise Guide to VAT 2019

Author: D Clegg



The Concise Guide to VAT is an ideal quick and easy guide for finance and accounting practitioners, and is also simple enough for the uninitiated taxpayer to grasp the complexities of the VAT system. It is fully cross-referenced to the VAT Act. Extracts from the Act, as well as a detailed index, are included for additional reference and guidance. Updated annually.



#### Deloitte VAT Handbook 2019

Author: M Silver



The Deloitte VAT Handbook is a comprehensive guide to the application of the provisions of the Value-Added Tax Act. The commentary is practical and facilitates understanding of the mechanics of the VAT system. It is fully cross-referenced to sections of the Act and indexed. The book includes the VAT Act and regulations, as well as interpretation and practice notes, a list of private rulings, VAT forms and case law summaries.



#### Value-Added Tax in South Africa: Commentary (VATSA: Commentary)

Authors: AP de Koker and G Badenhorst



Value-Added Tax in South Africa: Commentary gives you access to expert guidance on the practical application of VAT. It includes detailed commentary with comprehensive cross-referencing and covers a host of topics surrounding VAT. Tables of provisions of the VAT Act and other SA statutes, a table of cases and a comprehensive index offer quick access to relevant paragraphs in the commentary. Updated on a regular basis to keep current with changes in legislation and case law.

### VAT LEGISLATION



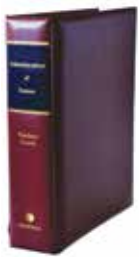
#### Value-Added Tax in South Africa: Legislation (VATSA: Legislation)

Compiled by LexisNexis editorial staff



A complete collection of VAT legislation. It includes the Value-Added Tax Act, Tax Administration Act, extracts from tax Acts, regulations, interpretation and practice notes, rulings, SARS VAT News and VAT Connect, wording of sections prior to their amendment and an index. Updated on a regular basis to keep current with changes in legislation.

## WILLS, TRUSTS AND ESTATES



### Administration of Estates

**Author:** NJ Wiechers



Administration of Estates is a concise and very practical guide to the administration of deceased estates and is of great benefit to law students, practitioners and executors of estates. As such, it is the ideal companion to Pace and Van der Westhuizen's Wills and Trusts.



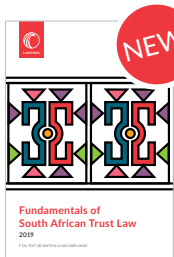
### Estate Planning

**Authors:** DM Davis and RD Jooste



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BINDERS

A comprehensive reference work covering theoretical concept and practical application of estate planning. Allows estate planners to review their techniques on an ongoing basis and take advantage of the latest developments. It begins with a general introduction to estate planning, deals with the legal environment and examines the areas of law, tax and estate duty that are relevant to the subject before setting out various estate planning tools and structures in detail. It includes relevant legislation, such as the Estate Duty and Wills Acts and donations tax, capital gains tax, anti-avoidance and trust provisions in the Income Tax Act, and interpretation notes, rulings, exchange control guidelines and death duties agreements. Updated on a regular basis to keep current with changes in legislation and case law.

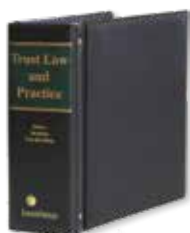


### Fundamentals of South African Trust Law

**Authors:** F du Toit, A van der Linde, BS Smith



This book meets the demand for a text that explains the basic principles of South African trust law in an uncomplicated and straightforward, yet sufficiently comprehensive manner. The book can be used as a student text, an introduction to trust law for the practitioner who does not possess a legal qualification, and even as a resource for the experienced legal practitioner and advanced trust law scholar in search of answers to contemporary trust law questions. The book covers how and why trusts originated; how they are created, varied and terminated; the legal positions of the trustee and trust beneficiaries; and the basics of trust administration. It will also cover the trust in legal and commercial practice and problems and challenges that practitioners and trust law scholars may encounter in their engagement with the trust.



### Trust Law and Practice

**Authors:** G van den Berg and S Strydom



Trusts have received a great deal of publicity from the courts in recent times and there is an increasing responsibility on trustees and a greater exposure to claims. Trust Law and Practice covers all major areas of trust law as well as its possible applications and tax implications, including Capital Gains Tax. It includes the Trust Property Control Act as well as numerous useful documents and templates.



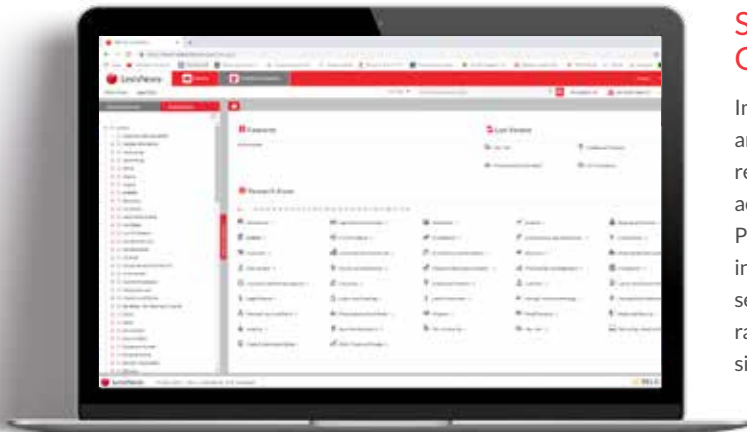
### Wills and Trusts

**Authors:** RP Pace and WM van der Westhuizen



Wills and Trusts offers clear, practical guidance on every facet of the law of succession as it relates to testation, and on the law of trusts in South Africa. It offers practical advice for a wide range of circumstances in testamentary succession and trust law and it covers the drafting and interpretation of wills, and the formation, administration and taxation of trusts. Checklists and precedents are included as well as the Wills Act, the Trust Property Control Act and relevant extracts from the Income Tax Act.

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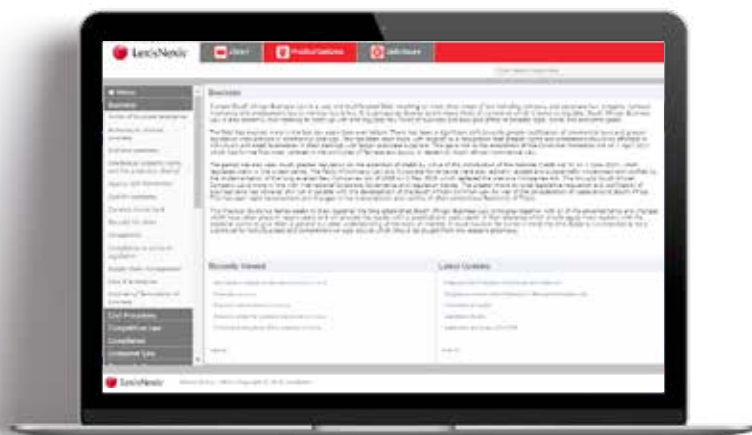
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