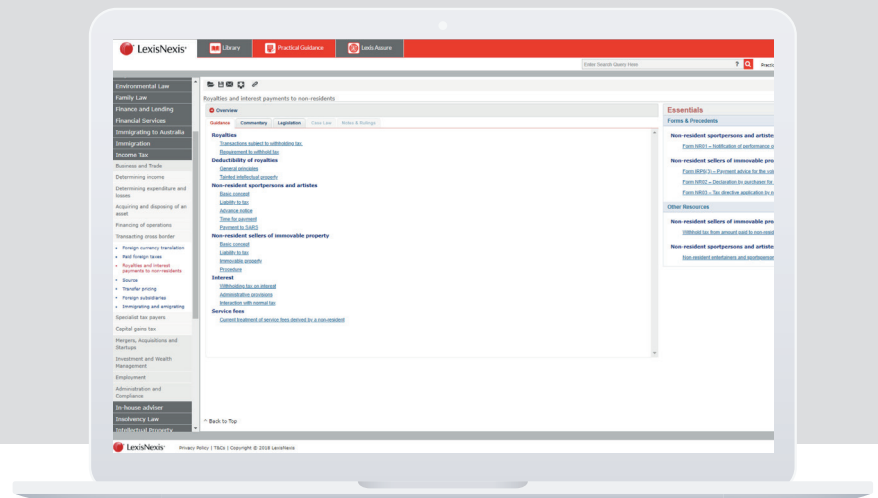


Income Tax



A practical legal 'how to' guide

Want to understand the impact of income tax on yourself and your business? Up to speed on the latest developments in Income Tax legislation? Need an explanation of the latest SARS rulings? *Practical Guidance Income Tax* covers all matters relating to tax on individuals, companies and other business entities. With access to regular updates, tax practitioners and other stakeholders can easily stay informed of new developments and changes in Income Tax legislation.

Focusing on transactions and compliance

With a comprehensive overview of income tax matters as they relate to individuals and businesses, *Practical Guidance Income Tax* is made up of five detailed modules:

- **Business and Trade:** Covering a range of tax transactions relating to business operations as well as niche transactions such as Sharia financing and specialist tax payers.
- **Mergers, Acquisitions and Startups:** Providing insight into the tax consequences relating to restructures, business acquisition/sale, joint ventures and financing.
- **Investment and Wealth Management:** Discussing the range of tax matters that relate to investors, from deciding on a holding structure to making donations.
- **Employment:** Guidance on various remuneration practices such as fringe benefits, retirement funds, foreigners working locally, and South Africans working abroad.

- **Administration and Compliance:** Covering the Tax Administration Act 28 of 2011 and offering guidance on dealing with SARS, handling disputes, and risk management.

This practical, up-to-date resource also covers all aspects of the Income Tax Act as well as other relevant Acts such as the Tax Administration Act, the Estate Duty Act, the VAT Act, the Transfer Duty Act, and the FAIS Act.

Stay compliant

Practical Guidance is a comprehensive online toolkit for anyone interested in income tax matters. Acting as a quick reference guide, a precedent bank and a trusted resource tool, this easy-to-navigate online resource gives you detailed, up-to-date information across 28 income tax topics and offers over 250 forms, precedents, checklists and other resources for practical implementation. The result? Speedy access to accurate and relevant information, expert opinion, and practical resources in a user-friendly format on a single platform.

Who should use this guide?

- Legal practitioners including candidate attorneys, junior attorneys, senior attorneys, and advocates
- Banks and wealth management companies
- Insurance and financial management companies
- Financial personnel and advisers

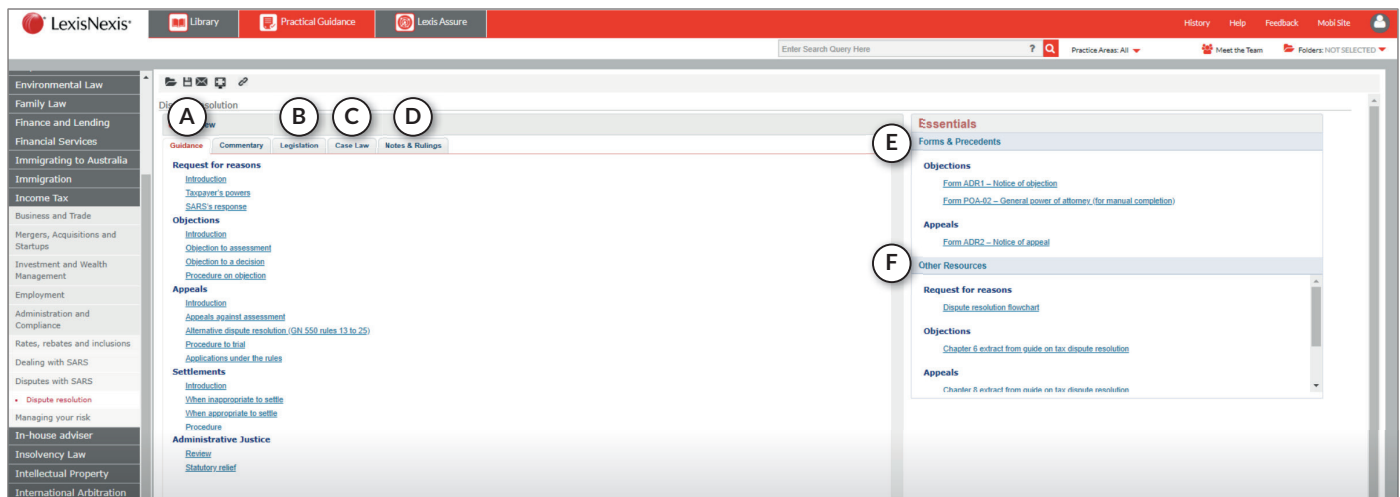
For the latest practical legal guidance, visit our website for a free demo or more information.

lexisnexis.co.za/pg/income-tax

Resources include:

- 93 sub-topic overviews
- Over 300 guidance notes, including practical process aids
- Up-to-date judgments for reference
- Over 250 customisable forms, precedents, checklists and other resources to ensure not a single step is missed, including:

- Friday Page – written by expert Michael Stein, offering updates and analysis on tax developments in South Africa
- Monthly Review – written by expert Jonathon Silke, focusing on the latest case law
- Double Taxation Agreements (DTAs) and Protocols
- Cost-to-Company implementation plan flowchart
- Summary diagram of when a company is a CFC
- Flowchart to determine if non-resident individual is liable to tax in South Africa
- How to apply for income tax exemption as a PBO



A Guidance Notes

Over 93 sub-topic overviews and over 300 guidance notes. The sub-topic overviews group content and information together according to relevant legislative requirements. Each guidance note provides step-by-step guidance on all necessary legislative requirements, processes and procedure in forming and managing a business.

B Legislation

Staying up-to-date with changes to the Income Tax Act is made easy through regular updates to the site, including content on other relevant Acts such as:

- Tax Administration Act
- Estate Duty Act
- VAT Act
- Transfer Duty Act
- FAIS Act
- Securities Transfer Act
- Collective Investment Schemes Control Act and
- Skills Development, to name but a few.

C Case Law

The Case Law tab provides access to precedent setting and up-to-date judgments. This case law is also discussed and unpacked within the relevant guidance note.

D Notes and Rulings

The latest Interpretation notes and rulings from SARS are included and deciphered in the guidance notes.

E Forms and Precedents

Over 40 forms and precedents.
Provides access to the latest SARS forms.

F Other Resources

Various other resources.
Contains guides and practical aids that provide essential information to assist in complying with relevant legislation. Flowcharts and diagrams provide step-by-step assist in navigating process and procedure.

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