Capital Gains Tax: A Practitioner's Manual

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About this Publication:

This work is designed to meet the needs of attorneys, accountants, tax consultants, investment advisers, and other professionals. The manual explains, in depth and in detail, the conceptual basis and the practical implications of capital gains tax. The book includes a paragraph-by-paragraph commentary on the provisions of the Eighth Schedule and the Corporate Rules, including many practical illustrations of capital gains tax calculations and other examples.

Contents Include:

- Part A: Capital gains tax in overview; fundamental concepts; the structure and internal logic of the capital gains tax legislation
- Part B: The Eighth Schedule to the Income Tax Act 58 of 1962 (text, commentary and practical examples):
  I General
  II Taxable capital gains and assessed-losses
  III Disposal and acquisition of assets
  IV Limitation of losses
  V Base cost
  VI Proceeds
  VII Primary residence exclusion
  VIII Other exclusions
  IX Rollovers
  X Attribution of capital gains
  XI Company distributions
  XII Trust, trust beneficiaries and insolvent estates
  XIII Foreign currency
  XIV Miscellaneous (transactions during transitional period).
- Part C: The Corporate Rules (text and commentary)

Of Interest and Benefit to:

- Practising attorneys and accountants
- Tax consultants and advisers
- Financial advisers
- Trustees and beneficiaries of trusts
- Members of close corporations
- Company directors and shareholders

Key Benefits:

- An incisive explanation of the capital gains tax system
- The full verbatim text of the Eighth Schedule to the Income Tax Act, as amended
- Paragraph-by-paragraph commentary on the provisions of the Eighth Schedule with many practical examples
- The text of the Corporate Rules, with explanation and commentary
- A detailed index

Pricing:

Description	Price
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