

## Juta's 2013 Compendium of Tax Legislation (Volumes 1 & 2)

<b>Format</b>	Soft Cover
<b>ISBN</b>	9781485100041
<b>Pages</b>	1500
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<b>Edition</b>	2013
<b>Published</b>	2013

### About this Publication:

The fifth edition of *Juta's Compendium of Tax Legislation* follows on from the 2012 edition, which was a complete revision of earlier versions of this publication.

Published in three volumes (the 2013 edition of volume 3 will be available in July 2013), the Compendium was restructured and enhanced for the tax practitioner in 2012, providing a unique reference guide incorporating a comprehensive collection of fiscal legislation, interpretation notes, practice notes and advance tax rulings.

Amendments to legislation in terms of Act 28 of 2011 (Tax Administration Act) and Acts 21 and 22 of 2012 (Tax Administration Laws Amendment Act and Taxation Laws Amendment Act) are incorporated in the 2013 edition.

### Enhancements for 2012 and 2013 include:

The Tax Administration Act 28 of 2011, including its Schedule, is published in full.

Information relating to the coming into operation (date and additional data supplied in the relevant Acts) of each specific provision of Act 28 of 2011 and Acts 21 and 22 of 2012 is provided as part of the annotation in respect of the section/subsection/paragraph affected by it.

All amendments to legislation since the 2012 Compendium was published coming into operation retrospectively or until 1 July 2013, form part of the main body of the Acts. In each case where any provision comes into effect from 1 January 2012 until 1 July 2013, the wording of the relevant 'prelex' (wording in force until the date of the coming into operation of the new wording) appears immediately after the new text, printed with a background shaded in a light grey. The prelex wording printed in the 2012 edition has been deleted. It is therefore recommended that the 2012 edition is retained as a reference work, also in respect of the correct prelex wording, where applicable.

In the case of pending legislation or 'pendlex' (where a provision only comes into operation on a date later than 1 July 2013), the wording that is currently still in force forms part of the main body of the Acts. The wording of the pendlex is printed directly after the current wording with a background shaded in a darker grey.

Material relating to the Income Tax Act, the Value-Added Tax Act and the Tax Administration Act, such as Interpretation Notes, Practice Notes, Advance Tax Rulings and Regulations, are found in volume 2 of the 2013 Compendium. Where relevant, two tables of contents, one numerical in terms of the publication number and the other numerical in terms of the sections of the Act in question, have been added.

### Contents Include:

**Volume 1, 2013** ([preview page extracts](#))

Income Tax Act

Value-Added Tax Act

Tax Administration Act

Rates of normal tax and rebates

Income tax monetary threshold subject to periodic legislative change

### **Volume 2, 2013**

Income Tax Act – supplementary material

- Regulations and notices
- Practice notes
- Interpretation notes
- Binding private rulings
- Binding general rulings

Value-Added Tax Act – supplementary material

- Regulations and notices
- Practice notes
- Interpretation notes
- Binding private rulings
- Binding general rulings

Tax Administration Act – supplementary material

- Regulations and notices
- Interpretation note

### **Volume 3, 2012 (reflects the law as at 1 December 2012)**

Estate Duty Act and related material

- Estate Duty Act
- Regulations

Transfer Duty Act and related material

- Transfer Duty Act
- Interpretation note

South African Revenue Service Act

Tax on Retirement Funds Act

Securities Transfer Tax Act

Skills Development Levies Act

Unemployment Insurance Contributions Act

Demutualisation Levy Act

Securities Transfer Tax Administration Act

Mineral and Petroleum Resources Royalty Act

Mineral and Petroleum Resources Royalty (Administration) Act

Extracts from Acts

- Taxation Laws Amendment Act 20 of 1994
- Income Tax Act 21 of 1995
- Revenue Laws Amendment Act 35 of 2007
- Voluntary Disclosure Programme and Taxation Laws Second Amendment Act 8 of 2010

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**Of Interest and Benefit to:**

Tax practitioners

- Tax managers
- Tax attorneys

Chartered accountants

Tax students

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Vol. 3, 2012: ISBN 978-0-7021-9899-1	R 365.00