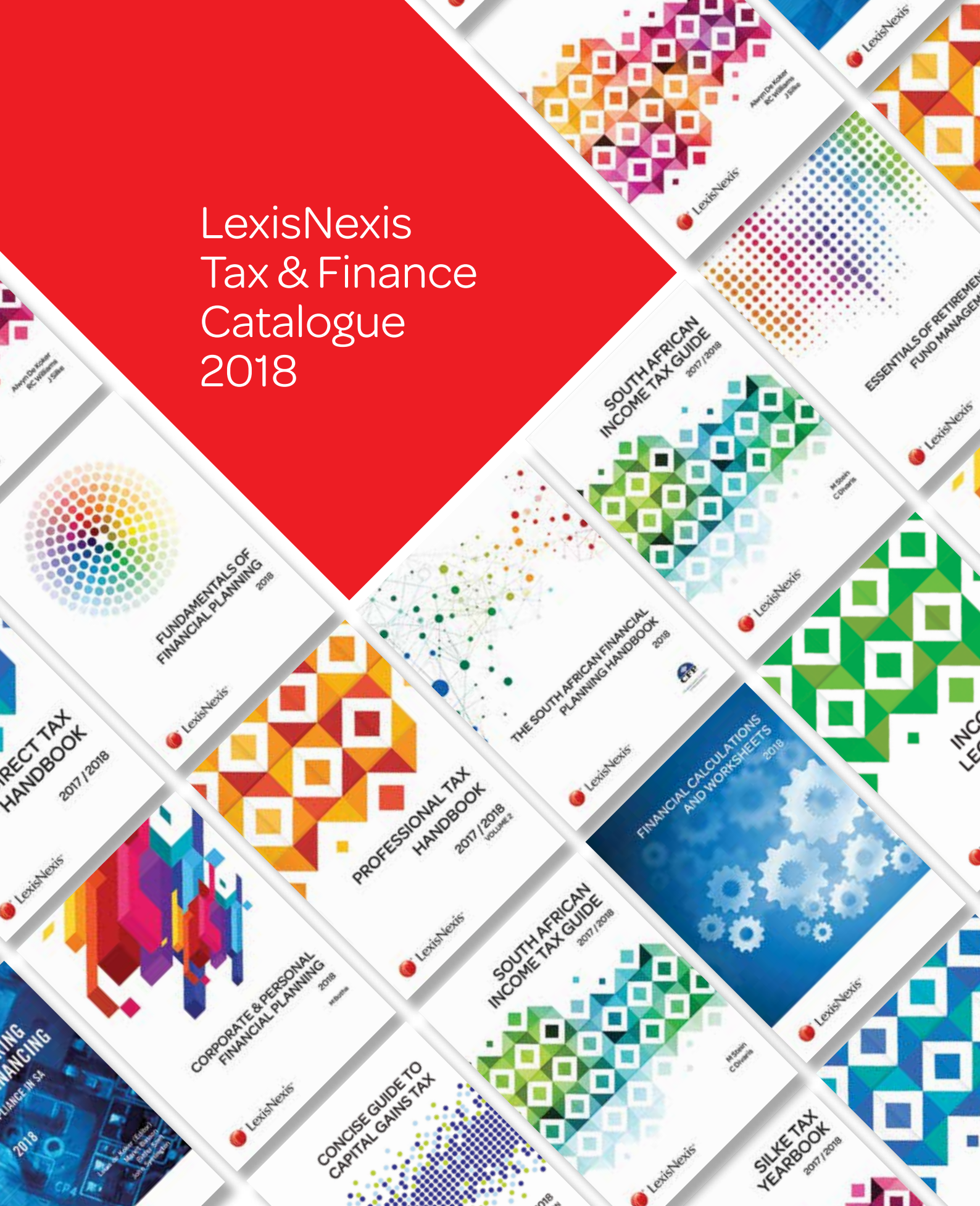


LexisNexis Tax & Finance Catalogue 2018



LexisNexis Catalogue 2018

This catalogue has been designed to give you a brief overview of all the content we have available in the fields of Tax and Financial Services. More in-depth information on the content included here can be found on the LexisNexis online Bookstore at

www.lexisnexis.co.za/store

To order contact your sales consult, visit our Online Books 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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Money Laundering and Terror Financing: Law and Compliance in South Africa (Textbook)
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WILLS, TRUSTS AND ESTATES

Administration of Estates
Estate Planning
Trust Law and Practice
Wills and Trusts

BANKING AND FINANCE



Banking Law and Practice

Authors: J Moorcroft and ML Vessio

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.



Exchange Control Encyclopaedia and Financial Surveillance

Author: B Spitz

Exchange Control Encyclopaedia and Financial Surveillance is an essential tool for anyone involved in any cross-border financial transactions in that it explains how the exchange-control system works in South Africa. *Exchange Control Encyclopaedia and Financial Surveillance* consolidates in one textbook pertinent legislation, the Exchange Control Manual, and many international exchange arrangements and restrictions.



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

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 2018

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 2018



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 following: Legislation – Pension Funds Act and regulations, Financial Services Board Act and extracts from various other Acts; circulars – Pension Fund, Information and Exchange Control Circulars; Practice Notes; Directives and Board Notices; SAICA 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 2018

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 2018

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.



Insurance and Tax Journal (4 parts per annum)

Editor: M Botha

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 A5 parts published per annum which get inserted into a binder.



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.

FINANCIAL PLANNING AND INVESTMENTS *continued.*



South African Financial Planning Handbook 2018

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 the prescribed work 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.

FINANCIAL SERVICES REGULATION



Financial Markets Legislation Service

Compiled by LexisNexis editorial staff

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 Services Ombud Schemes, Financial Services Board, 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.

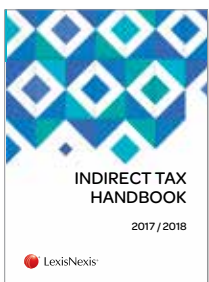
TAX LEGISLATION



Income Tax Legislation

Compiled by LexisNexis editorial staff

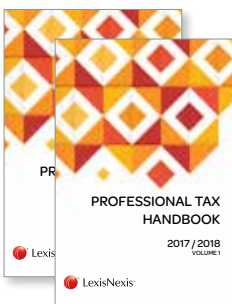
This book is a concise and handy reference to the consolidated Income Tax Act and Tax Administration Act. It incorporates the legislative amendments made during the current tax year, as well as proposed amendments. Updated annually.



Indirect Tax Handbook

Compiled by LexisNexis editorial staff

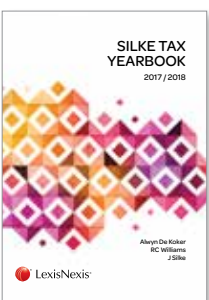
This handbook comprises indirect tax legislation such as transfer duty, VAT, skills development levies, unemployment insurance contributions, diamond export levy, securities transfer tax and mineral and petroleum resources royalty, as well as tax administration law. It incorporates the legislative amendments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



Professional Tax Handbook

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 proposed 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

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.



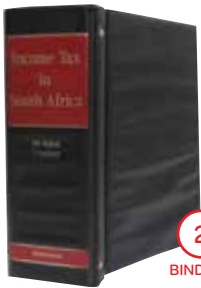
South African Income Tax Service (SAIT)

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

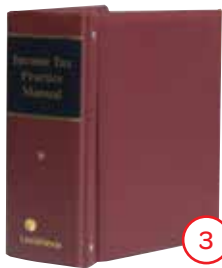


2
BINDERS

Income Tax in South Africa: Commentary (ITSA)

Author: D Clegg

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.



3
BINDERS

Income Tax Practice Manual

Author: T Mc Carthy

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.

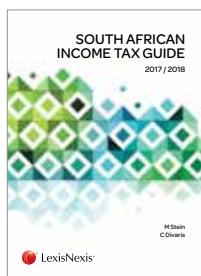


5
BINDERS

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

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

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.



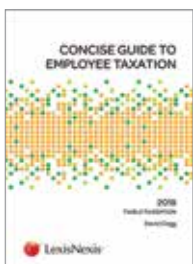
2
BINDERS

Stein on Capital Gains Tax

Author: ML Stein

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

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.



2
BINDERS

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 COMMENTARIES



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 JOURNALS



Income Tax Reporter (eight parts per annum)

Editors: L Mitchell, ML Stein and R Jooste

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.



Insurance and Tax (four parts per annum)

Editor: M Botha
Various contributors

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 Alert

Authors: RD Jooste and Chris Beneke

Online Only

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

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 Planning: Corporate and Personal

Editors: L Mitchell, M Kolitz and various contributors.

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 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.

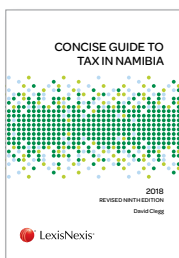


Index to the South African Tax Cases Reports

Author: J van Dorsten

This cumulative index is updated annually and covers cases reported in the *South African Tax Cases Reports* from volume 49 onwards, enabling the user to find all relevant cases reported on a topic. It is the first source of reference for tax cases as it facilitates direct access to the relevant law, offering a cumulative list of all tax cases reported, as well as cases, statutory provisions and words and phrases considered in the reported cases and a subject index.

INTERNATIONAL TAX



Concise Guide to Tax in Namibia

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.



Legiserve Namibia

Compiled by LexisNexis Editorial Staff

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



Managing Authors: Alwyn de Koker and Emil Brincker

Update due mid 2018

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

VAT

VAT COMMENTARIES



Concise Guide to VAT

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

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

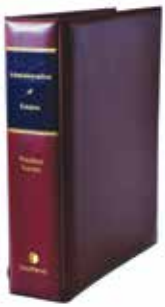


Value-Added Tax in South Africa: Legislation (VATSA: Legislation)

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.

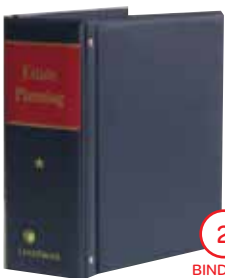
WILLS, TRUSTS AND ESTATES



Administration of Estates

Authors: NJ Wiechers and I Vorster

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*.

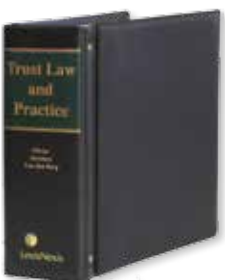


2
BINDERS

Estate Planning

Authors: DM Davis, RD Jooste and C Beneke

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 discusses the latest Davis Tax Commission Reports, and 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.



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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