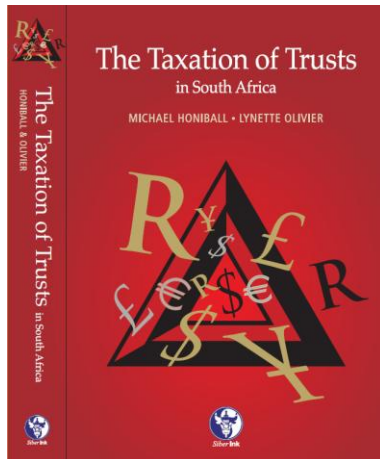




Siber Ink New Book Notification

Title: ***The Taxation of Trusts in South Africa***

Authors: **Honiball and Olivier**



Outline

This new book is the first of its kind in South Africa. It comprehensively covers the South African tax and exchange control provisions which apply to local and foreign trusts. In addition to normal discretionary trusts, the taxation of the following types of trusts is covered:

- business trusts
- charitable trusts
- BEE trusts
- employee share scheme trusts
- offshore trusts
- special trusts
- asset protection
- will trusts.

The following types of taxes are also discussed in a trust context:

- income tax
- CGT
- Transfer duty
- donation's tax
- estate duty
- international tax
- transfer pricing
- VAT.

Target Market

- Tax consultants & planners
- Investment advisers
- Personal bankers
- Trustees
- SARS officials
- Accountants and auditors
- Lawyers
- Insurance brokers
- Corporate legal advisors
- Students of tax law

Special Features

The first-ever book exclusively covering the direct and indirect taxation of trusts in South Africa, including a chapter on the application of the exchange control regulations to both onshore and offshore trusts.

Endorsements

"Tax law and trust law are two dense and difficult fields. The authors interweave them to offer solutions to practical problems in this impressively informative and useful new work. The vivid, soundly-grounded practical examples interspersed through the book help the reader to solve some of the many problems in trusts taxation in South Africa. The authors have done an excellent job, creating an expert and detailed insiders exposition of their subject, to which they bring both academic expertise and practical experience. I commend it to those working in the area."

The Honourable Justice Edwin Cameron, Judge of the Constitutional Court of South Africa

"This is an excellent book and will be indispensable to all professionals involved in forming, managing or advising on trusts."

Prof RC Williams, Professor in the Faculty of Law, University of KwaZulu-Natal

"A practitioners delight! Answers all the questions I have been too shy to ask with certainty and in a conversant style. The coverage is excellent, with an analysis of Trust taxation in all its forms under one cover. Practical examples abound, exemplifying the authors' dexterity and knowledge of little known exemptions and secret lacunas. Thoroughly researched, it uses a wide variety of up-to-date sources. I will use it every day. "

Andrew Duncan-Attorney; Director; Trust and Tax Specialist; Walkers Inc.

Book Specs

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TABLE OF CONTENTS

Preface

Table of Cases

Table of Statutes

Overview

1. Legal Principles of South African Trusts
2. Offshore Trusts
3. Income Tax Principles
4. Capital Gains Tax Principles
5. Donations Tax Principles
6. Estate Planning
7. Charitable Trusts
8. Transfer Duty
9. Special Trusts
10. Tax Avoidance
11. Exchange Control
12. Trusts and Tax Treaties
13. Private Trading Trusts

Appendix: Forms and Precedents

Bibliography

Glossary of Trust Terms

Index

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