



Outline

This book aims to provide the reader with a thorough understanding of international income tax aspects from a South African perspective. Topics traditionally regarded as highly specialised are dealt with in a practical way, and illustrated by relevant examples. These topics include:

- controlled foreign companies
- foreign dividends
- exchange controls
- tax havens
- intermediate holding companies
- double-taxation agreements.

Some valuable features of this book include:

- All the latest international tax amendments to the South African Income Tax Act up to August 2007 included with discussion;
- All the latest tax treaties signed by South Africa included with discussion;
- Some of the latest topical overseas court cases included with discussion;
- Fresh examples of tax treaty application;
- An expanded glossary and index.

Target Market

- Tax consultants & planners
- Accountants and auditors
- Lawyers
- Corporate Legal Advisors
- Students of tax law.

Book Specs

**247 x 171 mm / 624 pp / paperback / ISBN 978-1-920025-23-6 / Price: R795.00/
Publication date: February 2008**

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Endorsements

“This book is a formidable piece of work. I congratulate the authors on their achievement and I commend the book to anyone with an interest in South Africa’s international tax system.”

— **Professor Brian Arnold, Toronto**

“This quality publication is an important contribution to our tax jurisprudence, and deserves a place on the bookshelf of every attorney, accountant, banker and investment adviser....an invaluable guide to tax practitioners and investment advisers....”

— **Professor R C Williams, University of Natal**

TABLE OF CONTENTS

Foreword to the First Edition

Preface

Bibliography

Table of references to the Income Tax Act 58 of 1962

Table of Cases

- 1 Overview
- 2 Double Tax Agreements: an Overview
- 3 Jurisdiction to Tax
- 4 Permanent Establishments and Business Profits
- 5 Income from Employment and Other Professional and Related Income
- 6 Companies and Dividends
- 7 Immovable Property, Capital Gains and Taxes on Capital
- 8 Income from International Traffic and Other Income
- 9 Cross-border Financing
- 10 Income Denominated in a Foreign Currency
- 11 Trusts
- 12 Intermediary Holding Companies
- 13 Unilateral and Tax Treaty Relief
- 14 Withholding Taxes

15 Enforcement and Collection of International Tax Obligations
16 Tax Avoidance
17 Controlled Foreign Companies
18 Transfer Pricing and Thin Capitalisation
19 Exchange Control
20 The Use and Abuse of Tax Havens
Glossary of South African International Tax Terms
Index

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Page 3 of 3

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