

held a firm view that his position was the correct one. Another of my colleagues, Roger Cleaver, reminded me that in a matter which Meyerowitz had argued before a full Bench, the then Judge President, Gerald Friedman, suggested to him that he might want to concede at least partially with regard to a certain point which had been debated vigorously in court. Meyerowitz looked straight at Friedman and said: 'My Lord, I am not paid to make concessions.'

Tonight we celebrate an extraordinary life of dedication to the field of taxation. It is remarkable that, at 92 years, many within the tax community, myself included, would still consult Dave Meyerowitz first if we had a complex tax problem. He has always been, and remains, the pre-eminent practitioner in the field. To have maintained this standard way into his 90s is testimony to an extraordinary intellect and a wonderfully practised mind.

When I began in the field in the late 1970s, estate planning had begun to become a practical concern. A series of articles written by Meyerowitz in the 1965 and 1966 editions of *The Taxpayer* were all one needed to teach students about the area of estate planning.

These articles were classics. They carved out a field *de novo*. To my mind, those articles represent something even more important: the ability of one writer to have ensured that tax is ultimately a subject for lawyers. Meyerowitz has always insisted that tax requires a rigour of legal analysis and a legal mind which goes beyond the interpretation of one statute. If the field today is more sophisticated, it remains in need of the same crisp, clear analysis from lawyers and accountants (a grudging concession on my part). That we have a body of analysis in this country to assist us is due, in large measure, to the dedication and work of one individual, David Meyerowitz.

It is unlikely that South Africa will again produce a specialist, able to conduct an exceptionally busy chamber practice, litigate regularly in the tax courts and write complex works on income tax on an annual basis, maintain a book on the administration of estates, and ensure - almost single-handedly - that a monthly journal is produced on time with content that is fresh, clear, and of significant application to the tax community in this country. That is the unique legacy of David Meyerowitz SC. 📖

## Kwazulu-Natal

By Zuleka Rasool, Durban Bar

### Condolences

The KwaZulu-Natal Bar is saddened by the passing of Steven Wallace, who was called to rest in May 2009. Steven joined the Bar in 2006 and was formerly an attorney. He leaves behind his wife and two children. Steven was a pleasant and hard-working member of our Bar and will be sorely missed. The members of the KwaZulu-Natal Bar express their deepest sympathies and condolences to the Wallace family.

### Congratulations

Several members of our Bar have become proud parents in the past few months. They can be easily identified by the manic, sleep-deprived glints in their eyes.

### Farewell

Kavita Beemchand, Michelle Poseman, Nokwazi Sosibo and Wendolynn Bowler have left the KwaZulu-Natal Bar to tackle new goals in their life. We wish them well in their future endeavours.

### Acting appointments

The following members of the KwaZulu-Natal Bar have contributed to excellence on the Bench: Joe Nxusana, Jacqui Henriques and Barry Skinner SC. We are grateful for their contribution to the judiciary. 📖

## Port Elizabeth

By David Smith, Port Elizabeth Bar

It is difficult to believe that we're already six months into 2009. In this time the Port Elizabeth Bar established a transformation committee to address, inter alia, race and gender briefing patterns. Recently, rank juniors met to discuss the efficacy of the so-called 'senior-junior mentoring programme,' an initiative that requires a silk or senior-junior to share his or her marked fee with a rank junior. Its purpose is to foster skills-transfer and to introduce younger members to established attorneys. It may well be an under-utilised mechanism for juniors to gain exposure to High Court litigation.

In June 2009, the PE Bar said farewell to Melanie Badenhorst. She joined the Bar in December 2005 and is emigrating to Australia with her wife, Claire.

Judge Kroon recently sustained injuries in a car accident whilst in Bloemfontein. We have been advised that he is recuperating well at his home in Grahamstown. He and his wife, Jenny, are in our thoughts. We also wish Olav Ronaasen a speedy recovery after a sudden illness.

One of our members, Albert Beyleveld, recently travelled to New York City to appear in a matter that involved a local client. It seems that there is no place that the Clifford-Ponzi scheme has left untouched! 📖

## Legal Crossword Number 8: Answers

- Across**
1. Unexpressed (TACIT)
  2. Dispute (LIS)
  3. What you do to your appeal when you waive it (PEREMPT)
  4. A bit added to a contract (ADDENDUM)
  5. Prohibitory interdicts often tell you to do this (DESIST)
  6. Committing the act of contractatio (STEAL)

- Down**
1. Culpa (BLAME)
  2. What an act is when it's a child (BILL)
  3. A bad point in your argument serves as one (IMPEDIMENT)
  4. A frightfully complicated phenomenon in conflict of law (RENVOI)
  5. What you wish your opponent would do to his tongue (AMPUTATE)
  6. The character of being so well known as to require no law (TRITE)