

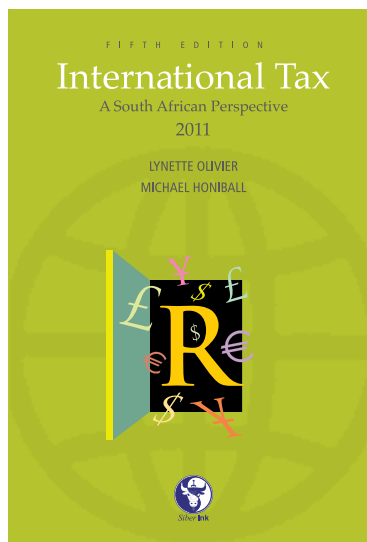
ture in which the information is presented, this work contributes substantially to the accessibility and digestibility of this area of law. The authors deftly guide the reader through such topics as the requirements to register and submit tax returns, assessments, requests for information, access to information, penalties, refunds and more.

The text also includes a chapter on taxpayers' remedies and several annexures which go beyond the usual mere reference to the relevant legislation. Thus for instance, the SARS Service Charter is included, as is the Terms and Conditions of the SARS e-filing website. All in all this text succeeds in guiding readers through what tends to be rather complicated processes.

ANDY BESTER, JOHANNESBURG BAR

## INTERNATIONAL TAX: A SOUTH AFRICAN PERSPECTIVE

Fifth edition by Lynette Olivier and Michael Honiball, Siber Ink (2011), soft cover R118,00



Since first published in 2003 this text has become probably the leading South African work on international tax. This comprehensive work deals extensively with all aspects of international taxation, as approached from a South African perspective.

In the three years since the previous edition had appeared several amendment Acts impacting on international tax have been promulgated locally, quite apart from developments elsewhere. The authors, however, were not content

with merely updating the text. Apart from analysing and explaining developments, the fifth edition contains new chapters on individuals, partnerships, cross-border VAT issues, and tax-treaty interpretation.

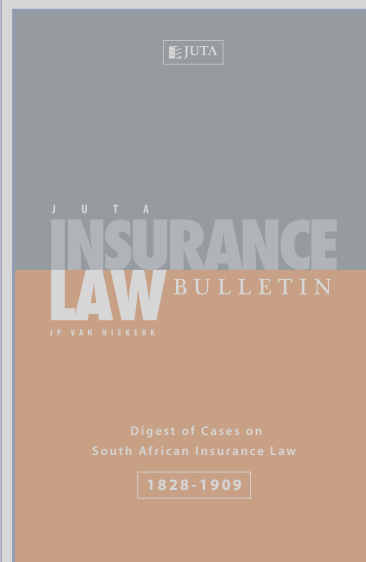
The authors succeed in comprehensively dealing with a vast topic whilst at the same time providing practical guidance to tax practitioners on how to apply the multiplicity of interrelated rules applicable in the international tax environment. The text is interspersed with brief examples illustrating the application of the principles discussed to appropriate factual scenarios. In an area where sources of the applicable principles and compli-

ance requirements go beyond legislation, it is important to be guided towards the correct materials in an efficient and expeditious manner. This work succeeds in doing so. *International Tax: A South African Perspective* is a must-have text for anyone who needs to deal with issues relating to international tax.

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## INSURANCE LAW BULLETIN

By JP van Niekerk, Juta Law (2011), soft cover R295.00



Professor Van Niekerk set out to unlock the wealth of early South African decisions on insurance law: the *Digest* is the result of this labour of love.

With insurance so often the subject matter of litigation, what is surprising is not that the author unearthed some 370 cases reported in South Africa over the period 1828 to 1909, but that so many of them have gone undetected over the years.

The *Digest* provides a brief reference to the facts, where they are relevant, as well as

the decision and the *ratio decidendi*, and any *obiter* observations made in each of these cases. The *Digest* does not pretend to provide an analysis of these cases, nor does it seek to fit these cases into the framework of our current law of insurance. The relevance of many of these decisions therefore remains to be seen. Probably the greatest value that will come of this work is the reference basis that it has created for other writings to build on; in future many topics may be expanded by at least a footnote containing one or more additional references, and possibly even some elucidation of certain insurance concepts.

The *Digest* is not necessarily a work that the student or practitioner who only deals with insurance law occasionally would consult often, but it fills a void that would be appreciated by the specialist practitioner as well as those who have to delve into a particular aspect of the law of insurance.

ANDY BESTER, JOHANNESBURG BAR

## THE LEGAL PRACTITIONER'S HANDBOOK ON COSTS

Second edition by AJ Reinecke, Published by AJ Reinecke Attorney (2011), 504 pages, soft cover R720.00

The importance of the costs of litigation and the general costs involved in legal proceedings need not be underscored. It is there-