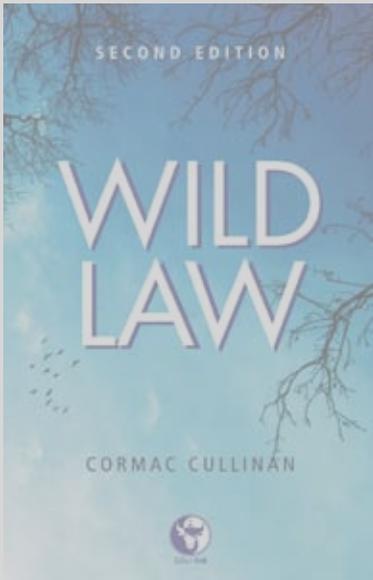


WILD LAW

Second edition by Cormac Cullinan, Siber Ink Publishers (2011), soft cover R248.00



More lawyers should be philosophers. Cormac Cullinan, a practising environmental attorney based in Cape Town, is both. The beautifully written forward by Thomas Berry sets the tone, referring to the phenomenon that Western civilisation, with all its technology, has lost its life-giving soul. As stated by the author himself in the preface to the second edition, the book presents a vision on how it could change the systems that structure and order the industrialised societies which dominate

the contemporary world, in order to turn away from the destructive path the world is on.

The author advocates an earth-centred approach to environmental law and the need to change the present governance systems of contemporary civilisations that legitimise and promote the exploitation and destruction of the environment. In the esoteric sounding first chapter named 'Anthills and Aardvarks' the author discusses the apparent contradiction in the term 'wild law' arguing that the rigidity of this false dichotomy between the 'wild' and the 'law' and between 'nature' and 'civilisation' needs to be overcome. 'Wild laws' are described as laws that regulate humans in a manner that creates the freedom for all members of the earth community to play a role in the continuing co-evolution of the planet. In his chapter called 'illusion of independence,' the author points out that measures taken by governments to address environmental issues are at present inadequate and based on false premises. The author analyses some of the underlying problems in the approach, for example the creation of a 'homosphere' created by the notion that humans are supreme and by creating a world separate from the real universe. The importance of environmental law to regulate human behaviour, is discussed in chapter 4 and in chapter 5 the basic flaws in those laws and the approach to environmental law are pointed out.

The book attempts to re-awaken our sense of respect for the 'great law' and it reminds us of humankind's place in nature. In chapter 9 the author gives an overview of the main characteristics of earth jurisprudence and earth governance and in the next five chapters he explores 'how we might move towards earth governance.'

The reader will not find case law in this publication. Practical-minded readers may, as pointed out by the author in the last section, be frustrated by the absence of a set of prescriptions to solve the governance crisis discussed in the book. The aim of the book is however to promote discussions on the issues that affect all life on earth and the creation of law in all spheres that incorporates and take account of 'Earth jurisprudence.' This is a thought-provoking publication and worth a read.

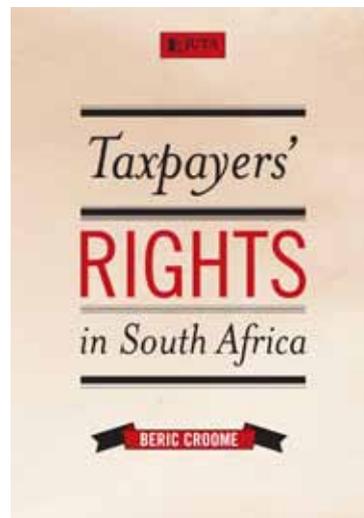
HENK HAVENGA SC, PRETORIA BAR

TAXPAYERS' RIGHTS IN SOUTH AFRICA

By Beric Croome, Juta Law (2010), xxxv & 325 pages, soft cover R449.00

TAX ADMINISTRATION

By Beric Croome and Lynette Olivier, Juta Law (2010), lxii & 565 pages, soft cover R495.00



Dr Croome's work on taxpayers' rights is the first textbook to consider fiscal legislation critically in the light of the values entrenched in the Constitution 1996. Given that fiscal legislation is the subject matter of this work, it is a surprisingly easy read. Dr Croome has succeeded in treating substantial taxation issues in a way that makes it digestible to even the non-specialist.

The work commences with a general background and thereafter deals with the three major rights entrenched in the Constitution affected by fiscal legislation: the right to property, the right to equality and the right to privacy. These topics are carefully considered at the hand of a series of questions dealing with pertinent aspects of the real or perceived clash between fiscal legislation and constitutionally entrenched rights.

The author then turns to procedural rights. Not only is a useful comparison made with several other jurisdictions, but administrative justice and access to the courts is dealt with in an extensive yet extremely practical manner.

The work is well rounded off with the final two chapters. A discussion of the protection of taxpayers' rights in selected foreign countries is followed by a discussion of the future of taxpayers' rights in South Africa. In this chapter a critical discussion of current taxpayers' remedies interspersed with suggestions and recommendations by the author, provides food for thought not only for practitioners but also for those involved in the administration and enforcement of fiscal statutes.

With taxation, perhaps one of the last remaining areas where the impact of constitutional values have not been that extensively tested yet, this work is a timeous and valuable addition to the bookshelves of tax practitioners, tax officials and legal practitioners in general.

The other book by Dr Croome, *Tax Administration*, this time co-authored by Professor Lynette Olivier, seeks to guide tax practitioners and those dealing with the fiscal authorities through the maze that is the administration of taxation. They succeed admirably.

Much of the subject matter contained in the book has been covered in other publications. Yet, perhaps because of the struc-



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.

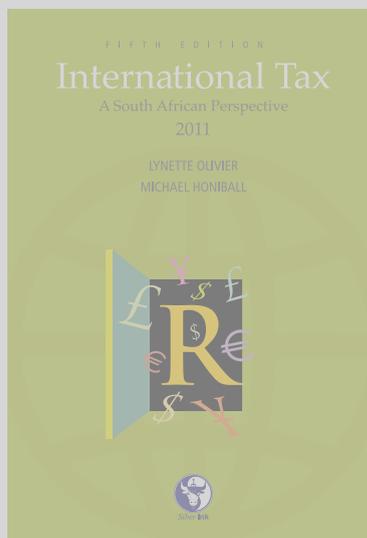
The text also includes a chapter on taxpayers' remedies and several annexures which go beyond the usual

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.

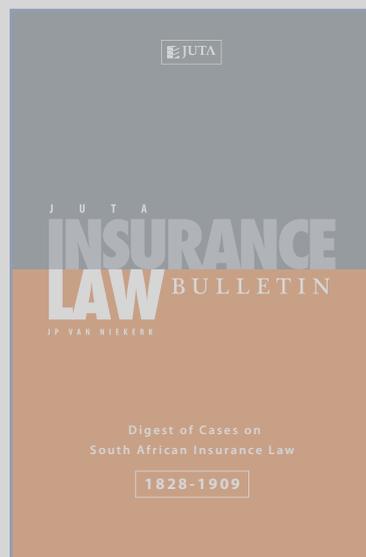
The authors succeed in comprehensively dealing with a vast topic whilst at the same time providing practical guidance to tax practitioners on how to apply the multiplicity of interrelated rules applicable in the international tax environment. The text is interspersed with brief examples illustrating 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.

ANDY BESTER, JOHANNESBURG BAR

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-