



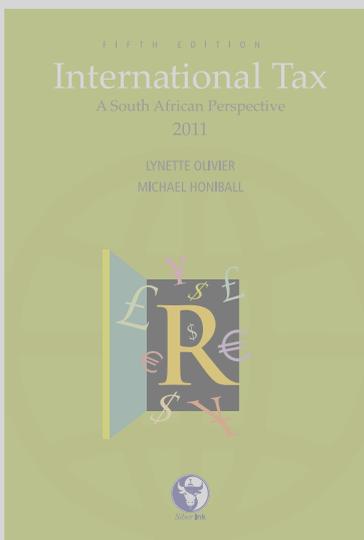
ture in which the information is presented, this work contributes substantially to the accessibility and digestibility of this area of law. The authors deftly guide the reader through such topics as the requirements to register and submit tax returns, assessments, requests for information, access to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

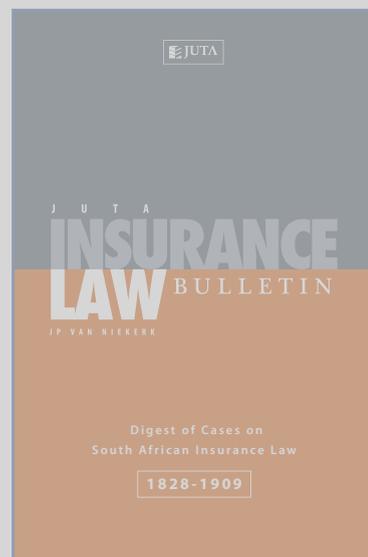
The authors succeed in comprehensively dealing with a vast topic whilst at the same time providing practical guidance to tax practitioners on how to apply the multiplicity of interrelated rules applicable in the international tax environment. The text is interspersed with brief examples illustrating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

## Legal Crossword Number 15

### CLUES

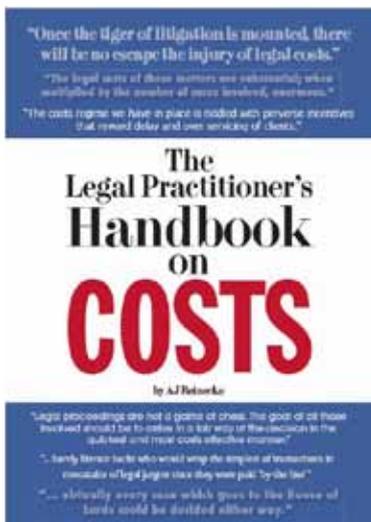
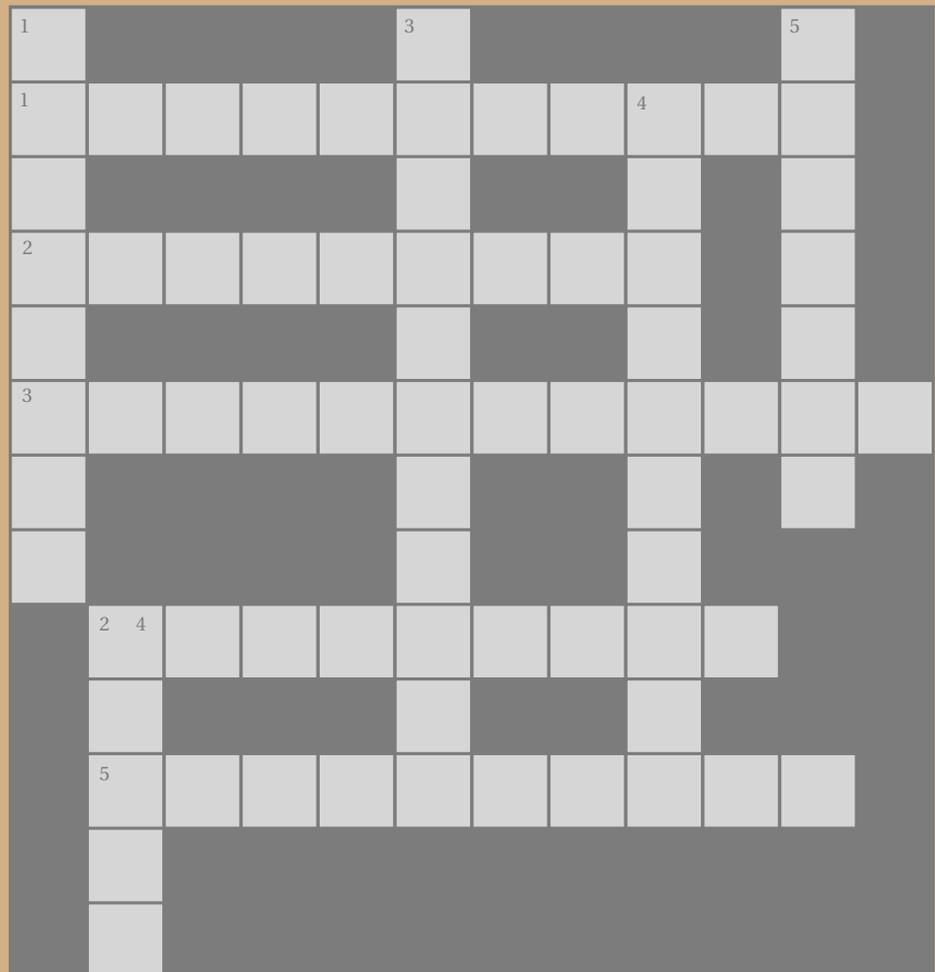
#### Down

1. Reduce in number
2. What you need to do to a nuisance
3. Such evidence sounds more credible
4. Very much not the same
5. What French families had to do in the 17th Century at the Cape

#### Across

1. Take for the state
2. What you must do if you spoliate electricity
3. Venerable treatise on free press
4. What you do in the amende honourable
5. Mass tort disease

Answers on page 11



fore surprising that very few books are devoted solely to the subject of legal costs. AJ Reinecke's book comes therefore as a breath of fresh air.

A cursory glance at the content of any daily newspaper reminds one of the plethora of acrimonious litigation that is occurring in the different courts of our country. The author has skilfully presented an impressive in-depth overview of the principles of legal costs for use by advocates,

attorneys, cost consultants, legal and financial advisors, taxing officials and just about anyone involved in the sphere of civil litigation in South Africa. The book contains references to hundreds of reported decisions, enabling the practitioner to establish a thorough foundation for research.

The scope of the book is substantial. The introduction is thorough and well researched. The role of attorneys and counsel in the arena of litigious costs form the proverbial spine of the work.

However, it does not end there. The practitioner will find detailed references to and discussion of the issues of scales of costs on contribution as well as a comprehensive section (Chapter 9) dealing with the various orders of costs and, most helpfully, a separate chapter (Chapter 10) on the approach of different *fora* to the issue of costs. Those involved in the traditionally non-litigious sphere of legal practice, eg liquidators and administrators of deceased estates, debt review practitioners and administrators of estates, will find Chapter 14 most helpful.

The thoroughness of the author's research and his experience as a practitioner is evidenced in the chapters dealing with the costs of conveyancing, the anatomy of a bill, and chapter 17 dealing with taxation and its review. The usefulness of the work is underscored by chapter 18 dealing with *capita selecta* that include 'the deductibility of legal costs' from an income tax perspective and 'legal costs insurance,' and the section on the curbing of legal costs.

As a quick reference guide the book is helpful. The keyword reference table and the list of principal cases cited are useful. To say that the book would be a welcome addition to the library shelves of any legal practitioner is to do it an injustice. For legal cost practitioners are concerned, I would venture to say that *The Legal Practitioner's Handbook on Costs* is an absolute essential.

ANDRÉ SWANEPOEL, CIRCLE CHAMBERS, PRETORIA 