

SOUTH AFRICAN TAX REVIEW (SATR)

1 INTRODUCTION

The *South African Tax Review (SATR)* was established in 2020 and is published by Juta (Ltd).

The *SATR* is a multidisciplinary journal aimed at disseminating advanced academic research in tax to support high level teaching and learning in South Africa, both in academia and the tax profession. The aim of this bi-annual tax journal is to encourage expert quality insights through innovative research and knowledge sharing. The journal will cover significant policy and technical issues emerging in the current South African (and regional) tax landscape by accepting contributions from multiple disciplines (in the specialist areas of law, accounting, economics, psychology, political science, policy, history, information technology, sociology, financial planning and data analysis where applicable to taxation).

The journal has the following objectives:

- to provide academics, tax practitioners and other interested stakeholders with a centralised, high-profile platform to present their ideas;
- to encourage balanced views of taxation from diverse perspectives;
- to become an authoritative source for matters of tax interpretation and analysis;
- to enhance excellence in research aimed at solving both tax policy dilemmas and day-to-day tax practice issues through collaboration; and
- to create new opportunities for experienced academics, young academics, students, experienced practitioners and young tax practitioners for exposure to guided research.

2 SUMMARY OF EDITORIAL POLICY

The editors welcome the submission of original manuscripts in English, that have not been presented for publication elsewhere, provided that the topic is relevant to taxation in South Africa, of interest to the academic and professional readers of the journal and written from a South African perspective.

2.1 Copyright, open access and Digital Object Identifier (DOI) number

The copyright of a manuscript vests with the publishers after a particular contribution is accepted for publication. If a specific author requires the contribution to be available on an open access basis, a fee is payable to the publishers directly, after approval of the editorial board. Authors who wish to arrange open access to their publications should contact the editor-

in-chief after the double-blind peer review and acceptance of their contribution for publication. The publisher will allocate a DOI number to enhance the online exposure of contributions that are published.

2.2 Vetting and peer review process

Contributions are reviewed by members of the editorial committee and/or the editorial advisory board (the editorial board) and two anonymous knowledgeable expert arbiters in taxation. The process of double-blind peer review is followed to ensure contributions are of the required standard for publication. Work in progress or near complete papers may be presented to the vetting committee by the editorial board.

If a manuscript does not comply with the linguistic or technical standards set by the editorial board, it will be sent back to the author for correction, reworking and improvement, if possible. The vetting committee serves as a further advisory panel that will advise authors on possible changes to be made to contributions that are not yet of the required standard. Once the recommended changes are made, authors may re-submit a contribution for double-blind peer review which could lead to publication, if accepted. In the event that two reviewers disagree about the quality of a contribution, the manuscript will be sent to a third reviewer as umpire, whose decision will be final.

2.3 Requirements for publication

A manuscript will be considered for vetting, peer review and/or publication if

- the author provides the assurance that it has not in whole or in part or in substance been published or offered for publication elsewhere;
- the author agrees that it may be subject to a vetting process and that it may be submitted anonymously in confidence to two expert referees for evaluation; and
- the author agrees that the editors reserve the right to make any changes that they consider necessary to align the manuscript with the house style of the *SATR* to eliminate typing, linguistic or technical errors, to improve the mode of expression and style of writing to enhance clarity, and to avoid possible criminal or civil liability.

Authors are requested to read their manuscripts very carefully to avoid the need for the editors to exercise these rights extensively. In particular, authors are asked to acquaint

themselves with the house style of the *SATR*, and to check their manuscripts carefully against the guidelines in this document.

Note: To ensure compliance with the requirements of the Department of Higher Education and Training (DHET), *SATR* has a policy of not publishing more than 25% peer reviewed contributions from one institution or organisation per issue.

2.4 Submission of contributions

All contributions should be sent via email to the Editor-in-Chief, Dr LG Tredoux, at classlg@unisa.ac.za. The specific contribution must be in Microsoft Word format (not pdf).

All contributions must

- adhere to the house style of *SATR* as explained in this document. Kindly take note that the editorial board may request an author to adhere to this style prior to sending a contribution for peer review or vetting;
- indicate the name of the author, their academic qualifications, job description and affiliation, e-mail address and ORCID iD, in the first footnote of the contribution (indicated by an asterisk), for example:

John Andrew Smith BA LLB (SU) LLM (UWC) LLD (UJ); Professor of Law, University of Stellenbosch, South Africa. E-mail: jasmith@gmail.com. ORCID iD: <https://orcid.org/0000-0001-5029-5896>; or

Masupi Peter Langa BCompt (Unisa) MCom (UP) PhD (UCT); Director Prosperity Accountants, Pretoria, South Africa. E-mail: mplanga@prosperity.co.za. ORCID iD: <https://orcid.org/0000-0001-5029-5896>.

3 CONTRIBUTIONS CONSIDERED FOR/ TYPE OF PUBLICATIONS

The editorial board of *SATR* welcomes the submission of contributions in English for consideration for publication, provided that the topic is relevant to taxation in South Africa and would be of interest to the readership of the journal and the wider academic and professional tax community.

The *SATR* accepts several types of manuscripts. These are divided into peer reviewed papers (potentially accredited outputs, once formal accreditation is obtained from the Department of Higher Education and Training (DHET)) and shorter pieces that are not peer reviewed.

2.1 *Articles (peer reviewed)*

Articles are the feature pieces of this journal. An article should contain an in-depth analysis of a specific topic in tax. Articles in this segment should be extensively researched and may be multi-disciplinary. Articles should consist of 10 000 to 12 000 words (15 to 30 pages) excluding references. Authors who wish to submit longer contributions should please contact the editorial board before doing so. Articles make use of footnotes for all references. An article should be accompanied by an abstract of not more than 300 words (which summarises the argument of the article not merely introduces it) and should also include a list of at least five (5) appropriate keywords.

2.2 *Analyses (peer reviewed)*

An analysis is a shorter more focused piece which may give a specific, narrow topical review of a tax area of interest or which may be an opinion piece. This could include, but is not limited to, an analysis of the status quo pertaining to a particular topic, recent developments which are relevant or which warrant further examination. Analyses may be multi-disciplinary but are mostly likely to cover, in brief, legal doctrinal issues, surveys and articles of a quasi-political nature. An analysis should be 5000 to 10 000 words (10-15 pages) long. All references should be placed in the text in brackets.

2.3 *Case notes (peer reviewed)*

A case note traditionally analyses a particular recent judgment (or judgments) of the courts. A case note does not require an abstract and all references are to be placed in the text in brackets. Case notes should be approximately 3000 to 8000 words (5 to 10 pages) long. The editorial board may agree to publish case notes that exceed this length.

2.4 *Shorter contributions – opening synopsis/ upcoming preview (not peer reviewed)*

The editorial board welcomes shorter opinion pieces in which authors briefly discuss recent court cases, seminal rulings, interpretation notes, media announcements by SARS, or tax related developments which warrant short analysis. The submission of book reviews is also welcomed. A book review is a critical discussion of a scholarly book related to tax. These contributions should be between 1000 and 3000 words long. All references are in the text, in brackets.

The opening section of the journal contains a synopsis of the latest developments in tax such as court cases, seminal rulings, and new interpretation notes, with short author opinions

thereon. The upcoming preview/ last section of the journal comprises topics for future research, book reviews, announcements, requests for future articles, areas worth noting/concerns regarding tax developments.

Although contributions to these two sections of the *SATR* will not be peer reviewed for accreditation purposes, both the opening synopsis and upcoming preview will be quality controlled by the editorial committee.

2.5 Suggested topics for future research – upcoming preview (not peer reviewed)

The editorial board welcomes suggested topics for future research, which would be of interest to academics, practitioners and the revenue authority.

4 THE SOUTH AFRICAN TAX REVIEW (SATR) HOUSE STYLE

The *SATR* house style was adapted from the Harvard *Bluebook* style and a combination of the house styles of several South African law journals published by Juta and Co to create a unique and user-friendly practical guide for authors.

4.1 Presentation and layout

Authors should prepare their contributions in a MS Word document in the manner described below. Please do not send pdf documents as these cannot be commented on or edited with ease.

4.1.1 Page layout

The page should have 1 inch (2.54 cm) margins all round (top, bottom, left, right). This style guide serves as an example of the margin settings required. Line spacing should be 1.5. The text should be fully justified (aligned to both the left and right margins). All paragraphs must be indented except the first paragraph of a manuscript, the paragraph appearing immediately after a heading or subheading and paragraphs that follow after a long quotation. Line spaces should *not* be left between paragraphs. Page numbers should be inserted at the bottom right corner of each page.

4.1.2 Font

Times New Roman font should be used.

The main heading's font size is 18 pt.

The body of the text should be in 12 pt.

Isolated or indented quotations (that is, long quotations) must be in 11 pt.

Footnotes must be in 10 pt.

4.1.3 Title and author details

The title of an article should be left-aligned, capitalised, and in bold italics. The author's name must be right-aligned, capitalised and in plain text (not italicised).

Insert a line space between the title and the author's name. An asterisk should be inserted against the author's name to indicate their academic qualifications and affiliation at the bottom of the page, in the footnotes section. (A double asterisk (**)) is used for the second author.)

4.1.4 Headings

All headings must be left-aligned.

Main headings are capitalised (in CAPS), in bold, and numbered consecutively using numerals.

Example: **1 DUAL RESIDENCY AND THE TIE-BREAKER PROVISION**

Subheadings are in sentence case, bold, italicised and listed in alphabetical order

Example: ***1.1 The taxation of expatriate individuals in South Africa***

(The phrase 'sentence case' refers to a style where only the first word of the title, proper nouns, and the first word of any sub-title are capitalised. Examples: 'The role of corruption in the creation of a culture of tax compliance'; 'The debt benefit provisions in South African tax law'.)

Sub-subheadings are in sentence case, bold, italicised and listed in numerical order

Example:

1.1.1 The taxation of derivative instruments

Wherever possible, authors should avoid going beyond sub-subheadings. If this is unavoidable the next level of headings is in sentence case, italicised and listed in numerical order.

Example:

1.1.1.1 The taxation of hybrid instruments

4.1.5 Italics, underlining and bold

Italics are used for case names, foreign words, names of journals and titles of books and may be used for emphasis.

Italics are used to indicate paragraphs in legislation; for example, s 34(1)(a).

If italics appear in direct quotations, they are reproduced in the exact same manner as the original source from which the quote is taken.

The underlining of specific words or **bold type** should not be used (with the exception of headings as indicated above).

4.1.6 Lists

When an author lists several factors or requirements as the case may be, bullet points may be used for any list. Bullet points should be used where the list consists of phrases as opposed to full sentences.

Full sentences that form part of a list must start with a capital letter and end with a full stop.

If phrases form part of the list, they should start with a lower-case letter and end with a semi-colon. However, the last phrase of a list must end in a full stop.

4.2 Grammar and related matters

4.2.1 The use of capital letters

Capital letters are used only where essential, that is, for all proper nouns (South Africa, Constitutional Court) and by tradition for a few other things, such as Act (in the sense of a legislative enactment), President (of the country), Parliament, and the Constitution (in the sense of a particular document; otherwise lower case is used).

4.2.2 Abbreviations and acronyms

Abbreviations in the body text should be avoided but their use in footnotes is encouraged. Recognised abbreviations may be placed inside brackets in the text (first time use), as well as in footnotes (s for section, ch for chapter, para for paragraph, (2edn 1989) for second edition, and so forth). Full stops are not used in abbreviations.

Example:

South African Revenue Service (SARS) – first time use. Refer to SARS in text for subsequent use.

4.2.3 Spelling

The ‘s’ form of English spelling is used: recognise, emphasise, analyse, realise, organisation (but assets are ‘realized’).

‘in so far as’ (not ‘insofar as’)

‘moneys’ (not ‘monies’)

‘first’ (not ‘firstly’); thereafter ‘secondly’, ‘thirdly’ ...

4.2.4 Numbers

Numbers between one and ten are written out.

Use numerals for numbers 10 and above.

Use numerals in tables and graphs.

Ages (of individuals) are expressed in numerals.

Numerals should be used where several numbers appear close together in a passage of text, even where some of these numbers are lower than ten, since a consistent style looks better and is easier to read.

A space (not a comma) is used in large numbers (42 567; 433 202; 6 211 763).

A sentence should *never* begin with a number; the sentence should be recast or the number expressed in word form.

4.2.5 Dates

Dates should be written as 4 July 1978, for example (and *not* 4th July 1978; 4th July 1978; July 4, 1978; July 14th, 1978); ‘the 1980s’ (*not* the 1980’s); the twentieth century (*not* the 20th century; the 20th century).

4.2.6 Percentages

The *SATR* uses the words ‘per cent’ in the text (50 per cent); and uses the symbol ‘%’ in tables and graphs (50%) with no space between the numeral and the symbol.

4.2.7 Currencies

Where a ‘rand and cents’ amount appears, a decimal point is used to separate the two values (R456.45). The same principle applies to other currencies (US\$777.53; £549.07; €9 098.30).

4.2.8 Dashes and hyphens

4.2.8.1 The long dash (‘em rule’)

The long dash (—) should be used when the author wishes to tack a word, phrase or clause onto the end of a sentence for emphasis. For example: ‘His expertise and loyalty are available

— at a price.’ The long dash can also be used to mark off a ‘by the way’ comment in the middle of a sentence. For example: ‘A policy shift is necessary to protect third parties — possibly unsophisticated entrepreneurs — who enter into pre-incorporation contracts.’

4.2.8.2 *The short dash (‘en rule’)*

The short dash (–) should be used to indicate continuity in a sequence of figures; for example: ‘*Pollak on Jurisdiction* (1967) 45–52’. (The en rule is the standard mark used for all ‘from ... to ...’ page references.) The short dash is also used to join compounds; for example, ‘the blood–brain barrier’.

4.2.8.3 *The hyphen*

The hyphen (-) is used for compound words (father-in-law; editor-in-chief; one-fifth; Jean-Jacques); compound adjectives (fair-haired; law-abiding; accident-prone); and for ages (7year-old boy).

Some publications (especially looseleaves) use a hyphenated form of page numbering; for example, ‘3-32’. The first number (‘3’) denotes the section of the publication and the second number (‘32’) denotes the page number within that section. The hyphen indicates that a specific page is being referred to, and not a sequence of numbers from, in this case, 1 to 32.

4.2.9 **Quotations**

Quotations are reproduced exactly, including all original italics and original punctuation, even if the original forms do not comply with the rules of English grammar or the *SATR* house style. Quotations appear in single quotation marks. Quotations within quotations appear in double quotation marks. Short quotations appear as part of the text. However, it is also permissible to isolate a shorter quotation for emphasis.

Long quotations (that is, quotations of more than three lines *or* more than one sentence) are isolated. This means that the quoted material is placed on a new line and indented from the margin on both sides (left and right) by 1 cm. A single line space appears before and after the quotation.

Example:

This is how an indented quotation would appear in an article or an analysis in the *SATR*. You can see that the text has been indented on both sides and set within double quotation marks. Note also the smaller font size (11pt instead of 12 pt).

Whenever a quotation is introduced with a colon, the quotation itself should begin with a capital letter (using square brackets to indicate an alteration where necessary). If no colon is used, the quotation should start with a lower-case letter. Where the quotation begins with a capital letter, the closing full stop should be placed inside the closing quotation mark. But if the quotation forms part of a longer sentence, the full stop should be placed outside the closing quotation mark.

Ellipses need not be used at the start of a quotation but must be used in the middle and at the end of a quotation to indicate missing words. The *SATR* use three dots for any missing word(s) and a fourth dot to show any missing full stop. (Note: The placement of the dots indicates where the full stop appeared, so it will be or)

Square brackets [] are used for all editorial changes and interpolations.

4.3 Referencing (see also 'footnoting' below)

4.3.1 Referencing (articles)

Referencing is in the form of footnotes.

Footnotes are used to, among other things, acknowledge the work of other writers, provide full case citations, refer the reader to other parts of the article or journal, offer support for points made in the text and to provide details of other sources of relevant information.

4.3.2 Referencing (analyses and case notes)

In-text referencing is used for analyses and case notes.

The referenced material is placed in round brackets () beside the relevant passage of text.

4.3.3 Court cases

The case title is italicised, while the other details are provided in plain text.

Example: *Brisley v CSARS* 2002 (4) SA 1 (SCA)

The case name and citation should be given in full the first time it is mentioned. Subsequent references to the same case are abbreviated: only the first-named party is mentioned. Example: *Brisley*.

Additional parties should be included using lower-case letters and the ampersand – '& others'; '& another'. In Afrikaans the ampersand is not used, in which case such parties appear as 'en 'n ander'; 'en andere'.

Paragraph references or page references (with marginal letters) should be given. The former are preferred and should appear as ‘para’ (plural: ‘paras’). The *SATR* does not use ‘at’ with paragraph references.

Double citations are neither required nor encouraged. The *SATR* preferred law reports are the *SALR* and any other Juta law reports.

If the case is not reported in a published set of law reports (either at all, or has not as yet been published in this manner due to the decision being very recent) the author should provide some form of citation for the purposes of reference. This could be a JOL or JDR citation, or a neutral citation used by the courts and SAFLII.

Unreported cases are referenced in the following manner:

Friend v Sendal (unreported case no 24425/2009 (GNP) 3 August 2012).

Standard Bank of SA Ltd v GH Loubser Boerdery CC (1062/2012) [2012] ZAFSHC 182 (10 August 2012) available at <http://www.saflii.org/za/cases/ZAFSHC/2012/182.html>

4.3.4 Books

Only the surname of individual authors is required. No initials are required. For co-authored books, the ampersand – & – is used to join the two surnames (as shown in the above example). However, the ampersand is not used when referring to two authors in an ordinary sentence in the text of the article/analysis/case note: ‘Christie and Bradfield believe that ...’.

Example:

Christie & Bradfield *Christie’s The Law of Contract in South Africa* 6 ed (LexisNexis 2011) 12.

For multi-authored (3 or more authors) books, the first author’s surname is stated, followed by ‘et al’.

Example:

‘Sharrock, Van der Linde & Smith *Hockly’s Insolvency Law* 8 ed (Juta 2006)’ would be referred to in the journal as ‘Sharrock et al *Hockly’s Insolvency Law* 8 ed (Juta 2006) 23’.

If the named persons are the editors of the book, then the abbreviation ‘(ed)’ or ‘(eds)’ must appear after the final surname. Book titles are italicised and in title case. If the cited book is an edition, the edition number appears *without* its ordinal indicator (‘2’ and not ‘2nd’ or ‘2nd’; ‘3’ and not ‘3rd’ or ‘3rd’; ‘4’ and not ‘4th’ or ‘4th’). The abbreviation ‘ed’ is used for

'edition'. The publisher and the year of publication appear in brackets after the title. The precise page number where the authority was found (if given) follows the publication details.

The *SATR* does not use 'at' with page referencing in books. The *SATR* does not elide page numbers (thus: 13–16; 20–27; 225–229 ...).

Example:

Lehman & Bradfield *Principles of the Law of Sale and Lease* (Juta 2013)

Bhana et al *Student's Guide to the Law of Contract* (Juta 2012)

Loubser *Casebook on the Law of Partnership, Company Law and Insolvency Law* 2 ed (Juta 2005).

Subsequent references to the same book state the name(s) of the author(s), the publication details (in brackets) and, if relevant, a page reference number

Example: Christie & Bradfield (LexisNexis 2011) 60.

4.3.5 Chapters in books

Only the surname of individual authors is required. No initials are required. The title appears inside single quotation marks, uses sentence case, and is in roman. The surnames of the editors follow (preceded by the word 'in'). The book title is in title case and italicised. The publisher and the year of publication appear in brackets after the title. The precise page number where the authority was found (if given) follows the publication details. The *SATR* does not elide page numbers (thus: 13–16; 20–27; 225–229 ...).

Example:

Theron 'Co-operatives in South Africa: A movement (re)emerging' in Develtere, Pollet & Wanyama (eds) *Cooperating out of Poverty: The Renaissance of the African Cooperative Movement* (ILO 2008) 306)

Subsequent references to the same chapter state the name of the author, the publication details (in brackets) and, if relevant, a page reference number.

Example: Theron (ILO 2008) 312.

4.3.6 Journals

Only the surname of the author is required. No initials are required. The article title appears inside single quotation marks, uses sentence case, and is in roman. The year of publication is placed in brackets where the reference is to a particular volume of that year. (Journals that

appear once annually, and thus do not have volume numbers, are identified by the year only and brackets are not required.) The volume number follows the year of publication. The name of the journal (the abbreviated form is sufficient for well-known journals) is italicised. The page number on which the article appears comes after the title. Further specific page numbers (if given) are preceded by the word 'at'. The *SATR* does not elide page numbers (thus: 13–16; 20–27; 225–229 ...).

Example:

Oguz 'Competition by regulation in energy markets: The case of Turkey' (2010)
30(1) *European Journal of Law & Economics* 41 at 44.

Subsequent references to the same journal article state the name of the author; the year of publication; the volume number (if any); the journal title; the page on which the article begins; and, if relevant, a page reference number.

Example:

Oguz (2010) 30(1) *European Journal of Law & Economics* 41 at 50.

4.3.7 Theses and dissertations

Only the surname of the author is required. No initials are required. The title of the thesis or dissertation is italicised and in title case (as for books). The type of degree, the academic institution, and the year of authorship appear in brackets after the title. The precise page number where the authority was found (if given) follows the publication details. The *SATR* does not use 'at' with page referencing in theses or dissertations. The *SATR* does not elide page numbers (thus: 13–16; 20–27; 225–229 ...).

Example:

Barnard *A Critical Legal Argument for Contractual Justice in the South African Law of Contract* (unpublished LLD thesis, University of Pretoria, 2005) 65–67.

Subsequent references to the same thesis or dissertation state the name of the author, the year of authorship (in brackets) and, if relevant, a page reference number

Example:

Barnard (2005) 74.

4.3.8 Newspaper articles

Only the surname of the author is required. No initials are required. The title of the newspaper article is in plain text roman and placed inside single quotation marks. The use of capitals in newspaper articles generally follows the formatting used in the original. The name of the newspaper is italicised. The date of publication follows in day/month/year order. The precise page number where the authority was found (if given) follows, preceded by the word 'at'.

Example:

Jones 'Nuclear reactor in trouble' *The Star* 24 May 2005 at 2.

Subsequent references to the same article state the name of the author, the name of the newspaper, the publication date and, if relevant, a page reference number.

Example: Jones *The Star* 24 May 2005 at 3.

4.3.9 How to reference internet material

Wherever possible, a published or authoritative source should form the basis of a reference. However, it is true that more and more frequently authors are referring to websites. This may be done, provided that the author considers carefully how authoritative the source of the information is before using it. **Note:** The URL is not italicised or underlined.

Examples:

Traxler & Behrens 'Collective bargaining coverage and extension procedures', available at <http://www.eurofound.europa.eu/eiro/2002/12/study>, accessed on 5 July 2014

Payne 'Shotgun approach hurts co-ops' *Mail and Guardian* 30 August 2013, available at <http://www.mg.co.za/article/2013-08-30-00-shotgun-approach-hurts-co-ops>

The Advertising Standards Authority of South Africa, 'Advertising Code of Practice', available at <http://www.asasa.org.za/codes/advertising-code-of-practice>, accessed on 20 March 2015

International Labour Conference 95th Session, 2006 'Report V(1) The employment relationship' para 104, available at <http://www.ilo.org/public/english/standards/relm/ilc/ilc95/pdf/rep-v-1.pdf>

4.3.10 How to reference Acts of Parliament

Acts of Parliament are written out in full upon first mention. The short title, Act number and year are stated without the use of any punctuation

Example:

The Judicial Service Commission Act 9 of 1994.

Subsequent references to the same Act may take an abbreviated form: ‘the Act’, ‘Act 9 of 1994’, ‘the Judicial Service Commission Act’.

The following abbreviations are used in footnotes (but never at the start of a sentence or the beginning of a footnote):

article = art (plural = arts)

chapter = ch (plural = chs)

paragraph = para (plural = paras)

section = s (plural = ss)

subsection = sub-s (plural = sub-ss)

subparagraph = subpara (plural = subparas).

Schedules: ‘in terms of Schedule 4 to the Act’ (capital ‘S’), but ‘according to the schedule’ (lower-case ‘s’).

4.4 Footnoting

The *SATR* house style for footnotes follows the guidelines given above. Thus the source is written out in full on first mention and in an abbreviated form thereafter:

Reference source	Full reference	Abbreviated reference (second or third references)
case	<i>Ikea Trading und Design Ag v BOE Bank Ltd</i> 2005 (2) SA 7 (SCA)	<i>Ikea Trading</i> para 19
book	Atiyah <i>The Rise and Fall of Freedom of Contract</i> (OUP 1979)	Atiyah (OUP 1979) 294–310
chapter in book	Lubbe ‘Mortgage and Pledge’ (revised by TJ Scott) in Joubert & Faris (eds), <i>The Law of South Africa</i> part 2, 2 ed (LexisNexis 2008) para 430	Lubbe (LexisNexis 2008) para 444

journal	MacMahon ‘Economic substance, purposive activity and corporate tax shelters’ (2002) 94(8) <i>Tax Notes</i> 1017 at 1019	MacMahon (2002) 94(8) <i>Tax Notes</i> 1017 at 1022
thesis or dissertation	Stoop <i>The Concept ‘Fairness’ in the Regulation of Contracts Under the Consumer Protection Act 68 of 2008</i> (unpublished LLD thesis, University of South Africa, 2012) 35	Stoop (2012) 77
newspaper article	McKaiser ‘The face-off’ <i>Financial Mail</i> 4 April 2008	McKaiser <i>Financial Mail</i> 4 April 2008
Act of Parliament	Security by Means of Movable Property Act 57 of 1993	SMPA

Dr LG Tredoux
Editor-in-Chief
30 January 2023