

# Dr Aubrey Silke

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Aubrey graduated through the University of Cape Town in 1944 with a B Com (Hons), receiving the Bankers' and Ackermans' scholarships, in addition to winning class medals for economics, pure mathematics and accounting. He proceeded to article in accountancy and qualified as a Chartered Accountant in South Africa. In 1948 Aubrey passed the final examinations of the London Society of Incorporated Accountants and Auditors, which ultimately ensured his membership of the Institute of Chartered Accountants in England and Wales.

His passion for the study of taxation was taken to the next level, and he immediately enrolled for his Master of Commerce degree with specialisation in taxation, which he obtained with first class honours in 1946. He was a true pioneer in establishing the tax profession in South Africa in its own right. He referred to himself as a "Tax Consultant" from as early as 1946, with complete dismay expressed by his fellow chartered accountants at the Institute of Chartered Accountants.

During the same time, Aubrey recognised that South Africa needed commentary and analysis as part of the evolving jurisprudence of tax law. During his lifetime he produced more than a dozen authoritative publications on taxation. His first manuscript published in 1946, was first presented to Juta & Co for publication, however, the publisher declined due to the fact that the development of the tax jurisprudence was relatively foreign and of no real commercial value to the publisher. Aubrey was a visionary, and took the bold step in personally publishing his first publication, Illustrations to Income Tax. However, soon thereafter, Juta realised the growing interest in and need for technical commentary on taxation, and offered to publish the textbook on Aubrey's behalf. All of his subsequent publications were published through Juta, including the well-known judicial authoritative Silke on South African Income Tax series which Aubrey founded in 1957 and which is authored today by Professors Alwyn de Koker and R C (Bob) Williams and which is today published by LexisNexis.

His PhD titled, Tax Avoidance and Tax Reduction, quickly became a reference manual and was subsequently published by Juta as a book aimed at practitioners, serving as a practical reference manual.

In addition to his vast research and publication record, Aubrey also made time to contribute as an academic, training many generations of chartered accountants as a lecturer within the Faculty of Accounting at the University of Cape Town between 1960 and 1970. During his service as an academic, he founded the Honours in Taxation course at the University of Cape Town in 1970, for which he was honoured and appointed the position of honorary professor of taxation. Illustrating his pioneering work in leading the establishment of the tax profession in South Africa, it is significant to note that the University of the Witwatersrand, only for the first time in 2013, enrolled students on its B Com Honours in Taxation.

Aubrey co-founded the practical authoritative publication The Taxpayer with the late Advocate David Meyerowitz, as well as the specialist publication Income Tax Reporter in 1960, which is still published by LexisNexis, some 30 years after his passing in 1983.

His son, Advocate Jonathan Silke, followed in his father's footsteps and today specialises in taxation at the Cape Bar. He is the co-editor of the Income Tax Reporter and editor of the South African Tax Cases Reports for the past twenty years.