

SA Tax Cases

Tax cases play a large part in the interpretation of tax legislation since many of the terms mentioned in the Income Tax Act are not defined. Knowing the basic principles of taxation and the associated tax cases, is a prerequisite for effective tax planning. The facts of a case usually tell a human story and it is something with which a tax trainee or professional can identify.

LexisNexis is passionate about bringing you quality case law, that is why they have partnered with Nyasha Musviba (founder of the South African Tax Guide) to scour their database and handpick a selection of the most topical and noteworthy tax cases of the last few years for you. ([click here for direct access to LexisNexis](#))

SA Tax Guide Team is grateful to LexisNexis for making available the following cases:

Download the full judgments below

- [Bloch v Secretary for Inland Revenue 42 SATC7](#)
- [Chipkin Natal Pty Ltd v Commissioner for South African Revenue Service 2005 3 All SA 26 SCA](#)
- [Cohen v Commissioner for Inland Revenue 13 SATC362](#)
- [Commissioner for Inland Revenue v Black 21 SATC226](#)
- [Commissioner for Inland Revenue v Datakor Engineeringpty Ltd 60 SATC503](#)
- [Commissioner for Inland Revenue v Epstein 19 SATC221](#)
- [Commissioner for Inland Revenue v Kuttel 54 SATC298](#)
- [Commissioner for Inland Revenue v Lever Brothers And Unilever Ltd 14 SATC1](#)
- [Commissioner for Inland Revenue v Lydenburg Platinum Ltd 4 SATC8](#)
- [Commissioner for Inland Revenue v Malcomess](#)

[Properteesisandopty Ltd 53 SATC153](#)

- [Commissioner for Inland Revenue v Paul 21 SATC1](#)
- [Commissioner for Inland Revenue v Peoples Stores Walvis Bay Pty Ltd 52 SATC9](#)
- [Commissioner for Inland Revenue v Stott 3 SATC253](#)
- [Commissioner for South African Revenue Service v Brummeria Renaissance Pty Ltd and Others 69 SATC](#)
- [Commissioner for South African Revenue Service v Knuth And Industrial Mouldings Pty Ltd 62 SATC65](#)
- [Commissioner for South African Revenue Service v MCRAE 64 SATC1](#)
- [Commissioner for South African Revenue Service v MCRAE 64 SATC1](#)
- [Commissioner for South African Revenue Service v Smith 2002 6 SA 621 SCA 65 SATC6](#)
- [Commissioner for South African Revenue Service v van Blerk 62 SATC131](#)
- [Commissioner of Taxes v British United Shoe Machinery SA Pty Ltd 26 SATC163](#)
- [Ernst Bester Trust v Commissioner for South African Revenue Service 70 SATC151](#)
- [Estate A G Bourke v Commissioner for Inland Revenue 53 SATC86](#)
- [Income Tax Case No 1185 1972 35 SATC122N](#)
- [Lace Proprietary Mines Ltd v Commissioner for Inland Revenue 9 SATC349](#)
- [Liquidator, Rhodesia Metals Ltd v Commissioner of Taxes, Southern Rhodesia 9 SATC363](#)
- [Mooi v Secretary for Inland Revenue 34 SATC1](#)
- [Ochberg v Commissioner for Inland Revenue 5 SATC93](#)
- [Robinson v Commissioner of Taxes 32 SATC41](#)
- [Secretary for Inland Revenue v Silverglen Investmentspty Ltd 30 SATC199](#)
- [Stander v Commissioner for Inland Revenue 59 SATC212](#)
- [Transvaal Associated Hide and Skin Merchants v Collector Of Income Tax Botswana 29 SATC97 1967BCA](#)
- [Tuck v Commissioner for Inland Revenue 50 SATC98](#)

- [WH Lategan v Commissioner for Inland Revenue 2 SATC16](#)

Below is arrangement of the above tax cases by category:

Receipts and Accruals Tax Court Cases

Case Law
CSARS v Cape Consumers (Pty) Ltd (1999 (4) SA 1213) (61 SATC 91)
CIR v Datakor Engineering (Pty) Ltd [1998] (60 SATC 503)
Lategan v CIR (1926), CPD 203, 2 SATC 16
Ochberg v CIR (1931) AD 215, 5 SATC 93
CIR v People's Stores (Walvis Bay) (Pty) Ltd 1990 (2) SA353 (A), 52 SATC 9 21
SIR v Silverglen Investments (Ply) Ltd 1969 (1) SA 365 (A), 30 SATC 199

Receipts and Accruals (other than cash) Tax Court Cases

Case Law
Chipkin Natal 2005
Chikin 67 SATC 243
CSARS v Brummeria Renaissance (Pty) Ltd. SCA 99, 69 SATC 205 September 2007
Lace Proprietary Mines 9 SATC 349
Lydenburg Platinum 4 SATC
Mooi 34 SATC 1
Stander 59 SATC 212

Residence and Source Tax Court Cases

CIR v Black 1957 (3) SA 536 (A), 21 SATC 226

COT v British United Shoe Machinery SA (Pty) Ltd, (1964, (3) SA 193, (FC), 26 SATC 163

Cohen v CIR 1946 AD 174, 13 SATC 362

CIR v Epstein 1954 (3) SA 689 (A), 19 SATC 221

CIR v Kuttel 1992 (3) SA 242 (A), 54 SATC 298

Lever Bros 14 SATC 1

Rhodesia Metals Ltd (In Liquidation) v COT 1938 AD 282, 9 SATC 363

Robinson v COT 1917 TPD 542, 32 SATC 41

Transvaal Associated Hide and Skin Merchants v Collector of Income Tax Botswana 1967 (BCA), 29 SATC 97

Tax Cases – Capital & Revenue Receipts

Bloch v SIR 42 SATC 7	
CIR v Malcomess Properties 53 SATC 153	
CIR v Smith 65 SATC 6	
CSARS v Knuth Industrial Mouldings 62 SATC 65	
CSARS v McRae 64 SATC 1	
CSARS v Van Blerk 62 SATC 131	
Ernst Bester Trust v CSARS 70 SATC 151	
Estate A G Bourke v CIR 53 SATC 86	
ITC 1185 35 SATC 123	
Paul 21 SATC 1	
Stott 3 SATC 253	
Tuck v CIR 50 SATC 98	

Other tax cases and commentaries are available below:

[Supreme Court of Appeal Taxation Court Cases and Analysis](#)

[High Court Taxation Court Cases and Analysis](#)

[Tax Court Taxation Court Cases and Analysis](#)
