

# 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 of professional can identify.

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

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

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

**Some taxation cases arranged by subject, see below.**

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## 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

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## Receipts and Accruals (other than cash) Tax Court Cases

Case Law
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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

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### **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	

**NB: The Tax Guider is still updating this blog on an ongoing basis, more information will be posted here on how one can get the complimentary cases and also where one can purchase them directly from the publishers at a negotiated price.**