

WH LATEGAN v COMMISSIONER FOR INLAND REVENUE 2 SATC 16

Gross Income. – “Total amount” – Accruals “to or in favour of” taxpayer – Instalments payable after close of year of assessment in respect of earnings of that year – Inclusion in gross income of year of assessment at value – Section 6, Act 41 of 1917 – Deductions – Amounts retained by co – operative society for creation of reserve funds – Capitalisation on behalf of member contributing – Sections 9(1) and 17(1)(a), Act 41 of 1917.

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