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Tax simplification - An African Perspective Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack 2019

Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack, 2019-01-01 Tax simplification An African Perspective Edited by Chris Evans Riël Franzsen Elizabeth Lilla Stack 2019 ISBN 978 1 920538 96 5 Pages 347 Print version Available Electronic version Free PDF available About the publication Why are tax systems so complex and what are the causes and consequences of such complexity The simplification of tax systems is one of the most important issues faced today in worldwide efforts to modernise and strengthen government finance and revenue raising capacities Nowhere is it more important than throughout the rapidly emerging economies of the dynamic African region This volume brings together contributions in this field from a conference held in South Africa in October 2018 and provides a unique synthesis of knowledge and understanding gained from the specialist expertise and diverse backgrounds brought to the tax simplification debate by those authors Featured topics include Taxpayers rights to simplicity The African experience of tax simplification Simplification trends among small and medium sized entities Pension tax simplification Sources of complexity in value added taxation Simplification of recurrent property taxes Complexity and approaches to international taxation Complexity and taxation of multinational enterprises Lessons from overseas The analysis of these topics includes timely and relevant perspectives from the experience in other jurisdictions including Australia Canada New Zealand the United Kingdom and the United States The volume will be an essential reference for researchers and others interested in the field from academia government legal and accounting practice and public policy organisations in African and other countries worldwide Table of Contents Preface Foreword Tax Simplification in the United Kingdom Some Personal Reflections John Whiting Contributors Introduction Elizabeth Lilla Stack Chris Evans and Riël Franzsen Tax Complexity and Tax Simplification A Critical Review of Concepts and Issues Binh Tran Nam Annet Wanyana Oguttu and Kyle Mandy The Taxpayers Right to Tax Simplicity in South Africa and the United States Carika Fritz and Nina E Olson The Role of the Office of Tax Simplification in the United Kingdom and Lessons for Other Countries Yige Zu and Lynne Oats An Analysis of the Tax Simplification Initiatives for Pension Provision in the United Kingdom and South Africa Bernadene de Clercq Andy Lymer and Chris Axelson Simplification Lessons from New Zealand Adrian Sawyer Marina Bornman and Greg Smith Legal Uncertainty in the South African VAT Marius van Oordt and Richard Krever Simplifying Recurrent Property Taxes in Africa Riël Franzsen Abdallah Ali Nakyea and Adams Tommy Statutory and Effective Complexity for Individual Taxpayers in South Africa Sharon Smulders Karen Stark and Deborah Tickle Small and Micro Businesses Case Studies on the Complexity of Simplified Schemes Heinrich Dixon Judith Freedman and Wollela Abehodie Yesegat Tax Complexity for Multinational Corporations in South Africa Evidence from a Global Survey Thomas Hoppe Reyhaneh Safaei Amanda Singleton and Caren Sureth Sloane International Tax Simplification in South Africa through Managing Substantive Complexity and Improving Drafting Efficiency Jinyan Li and Teresa Pidduck Bibliography Index

SOUTH AFRICA AA.VV.,2016-11-14 Has the new South Africa once an inspiring rainbow nation failed the expectations it had generated Is the country now in a crisis Two decades after the end of the apartheid regime Africa s southernmost state faces multiple political economic and social challenges A lackluster growth performance is compounded by mounting corruption and political turbulence as well as by the frustration of many ordinary citizens who expected much more rapid social and economic improvement Labour strikes student protests and anti immigrant riots have all been on the rise As a clear sign of increasing dissatisfaction uncertainty and decline the ruling African National Congress recently ran into its worst electoral result ever if still only at local levels Meanwhile Jacob Zuma s embattled presidency marred by allegations of corruption and political cronyism sent South Africa s international image plummeting alongside the Rand the national currency This volume sheds light on the current difficulties and discusses future prospects The new South Africa is a country in dire need for change *Federal Register* ,1959 Investment Company Act Release United States. Securities and Exchange Commission,1958 **U.S. Business Involvement in Southern Africa** United States. Congress. House. Committee on Foreign Affairs. Subcommittee on Africa,1972 **The Future of the South African Political Economy** **Post-COVID 19** Mzukisi Qobo,Mills Soko,Nomfundo Xenia Ngwenya,2022-10-31 This book examines the COVID 19 pandemic through socioeconomic lens that draw on history approaches to state market relations and public policy perspectives In 2020 the world experienced the worst pandemic since the outbreak of the Spanish Flu of 1918 which continues to have far reaching implications for the global economy and triggered macro economic dislocations that severely affected the most vulnerable countries and segments of society This book was conceived as a response to the disruptive shifts induced by the pandemic with a particular focus on South Africa International experience has shown that countries and societies that have gone through tough economic times either as a consequence of wars or economic depressions have responded to crises by enacting unpopular policy measures based on difficult tradeoffs which often made way for innovation The authors outline policy responses to the COVID 19 crisis and propose several interventions to mitigate its effects These include developing innovative approaches to fiscal and monetary policies labour market policies industrial policies as well as social policies Building state capabilities improving the governance and performance of state institutions and managing digital change are some of the clear policy interventions that are laid out in this book **The Oxford Handbook of the South African Economy** Arkebe Oqubay,Fiona Tregenna,Imraan Valodia,2021 This Handbook provides a detailed and wide ranging coverage of the key economic questions in South Africa concentrating on the more recent economic challenges facing the country **U.S. Business Involvement in Southern Africa** United States. Congress. House. Committee on Foreign Affairs,1971 **Publishing from the South** Sarah Nuttall,Isabel Hofmeyr,2024-11-01 In 2022 Wits University Press marked its centenary making it the oldest most established university press in sub Saharan Africa While in part modelled on scholarly publishers from the global North it has had to contend with the constraints of working under global

South conditions marginalisation within the university budgetary limitations small local markets unequal access to international sales channels and the privileging of English language publishing over indigenous languages This volume explores what the Press has achieved and what its modes of reinvention might look like In widening and deepening our understanding of the Press as an example of a global South scholarly publisher this volume asks how publishing can contribute to a broader understanding of Southern knowledge production Featuring contributions from scholars publishers and authors this multi voiced volume showcases the history of the Press s publishing activities over 100 years from documenting its evolution through book covers and giving credence to some of the leading black intellectuals and writers of the early 20th century and the success of those works in spite of their authors racial marginalisation to the role of women both in publishing and in the spaces afforded to women s writing on the Press s list The collection concludes with essays by contemporary authors who detail not only their experiences of working with Southern publishers but also the politics and influences governing their decisions to choose the Press over a Northern publisher Publishing from the South shows the strategies deployed by the Press to professionalise Southern knowledge making and in the process demonstrating how university presses in the global South support the scholarly missions of their universities for both local and global audiences

South African Restrictions United States. Congress. House. Committee on Banking, Finance, and Urban Affairs. Subcommittee on Financial Institutions Supervision, Regulation and Insurance, 1983

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