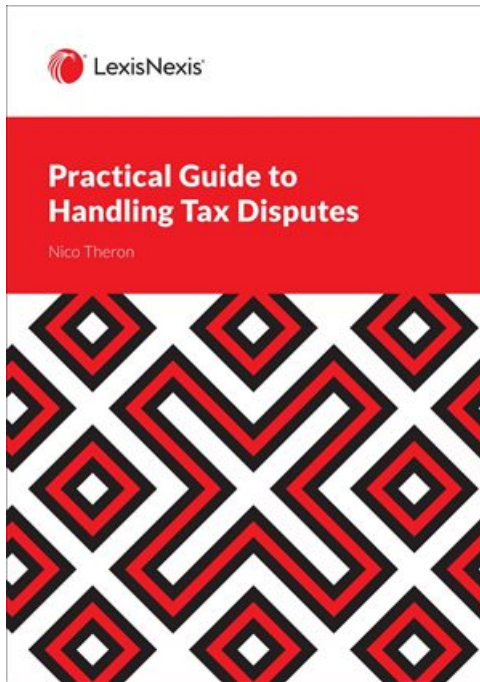


Clarity for taxpayers on tax dispute resolution

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Taxpayers and businesses are under increased pressure as a result of the economic downturn and impact of Covid-19. On the flip side, the South African Revenue Service (SARS) is also under pressure to meet targets. A possible outcome of this double-sided scenario is, according to experts, the potential for an increased number of tax disputes in the near future, with SARS attempting to secure revenue and taxpayers wanting to reduce their tax burden.



“Tax disputes have become increasingly complex,” says Nico Theron, tax expert and author of the newly released [Practical Guide to Handling Tax Disputes](#) published by LexisNexis South Africa. “There is no single detailed analysis of the rules and as a result there seems to often be various interpretations as to what the rules actually are, which makes for increasingly complex outcomes.”

In some cases, this lack of clarity results in SARS misinterpreting the rules and procedures and this, according to Theron, is where taxpayers need a deeper understanding of what remedies are available to them. “In many cases taxpayers do not understand the various remedies they have when they are not happy with an assessment or decision by SARS, and they give up the claim without launching a challenge, abandon their challenge too soon or challenge the assessment or decision incorrectly or inadequately.”

The [Practical Guide to Handling Tax Disputes](#) spells out taxpayer options, providing fair opportunity for taxpayers to fight their case and assisting in preventing the collection of taxes and penalties that are not due. This practical

and technical guide offers various grounds for taxpayers to defend themselves against SARS, the remedies available and tactics for dealing with the pay-now-argue-later rule that SARS typically enforces.

Including relevant case law and analyses of rules covering tax dispute resolution, options available to taxpayers if SARS fails to abide by the rules, templates and dispute resolution forms, the title fills a key gap in existing literature. Taxpayers and tax professionals from lawyers, accountants, auditors, and other tax practitioners will find this standalone text comprehensive in highlighting issues arising in practice, and strategies to deal with these from the taxpayer’s perspective.

The Practical Guide to Handling Tax Disputes is available from the LexisNexis Bookstore for [click here](#) to order your print or eBook version, available from 30 October 2020. Print ISBN: 9780639012674. eBook ISBN: 9780639012681.

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