

## TABLE OF CONTENTS

<b>GENERAL OVERVIEW</b>	<b>PAGE 1</b>
Introduction	1
Case Law and precedents	2
Legal Interpretation	4
Case Law Analysis	5
<b>OVERVEIW OF DECISIONS</b>	<b>7</b>
Accounts, Records and Audit	7
Discretionary Powers	8
Fact or Law	10
Formalities, Procedure and Jurisdiction	12
Interpretation	19
Motivation of Decisions	24
Constitutional, Human Rights, etc	27
Onus of Proof	30
Unclassified	32
<b>THE TAX CASES SUMMARISED</b>	<b>35</b>
Accounts, Records and Audit	35
Discretionary Powers	37
Fact or Law	41
Formalities, Procedure and Jurisdiction	49
Interpretation	73
Motivation of Decisions	95
Constitutional, Natural Justice,Human Rights, etc	100
Onus of Proof	111
Unclassified	115