



15 August 2011

Via e-mail

AG Wicomb
Committee Secretary
Standing Committee on Finance

Dear Mr Wicomb

TAX ADMINISTRATION BILL

Due to unforeseen circumstances the Law Society of South Africa is unable to make further submissions on the Bill, but we stand by our previous comments submitted to SARS in December 2010, which are attached hereto.

We remain concerned about the amendment to section 88 of the Income Tax Act which now renders an assessment immediately payable upon its issue, without affording the taxpayer the opportunity to be heard by way of an objection to the assessment.

We will however not be making verbal input, but will attend as an observer.

Kind regards

A handwritten signature in cursive script, appearing to read "Lizette Burger".

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The Law Society of South Africa brings together the Black Lawyers Association, the Cape Law Society, the KwaZulu-Natal Law Society, the Law Society of the Free State, the Law Society of the Northern Provinces and the National Association of Democratic Lawyers in representing the attorneys' profession in South Africa.