Publications

**Book**


**Accredited/Peer Reviewed Law Journals**


- Seizure and forfeiture in terms of the *Customs and Excise Act* 91 of 1964: rigid application continues, but what about the legislative rationale? *Stellenbosch Law Review* Volume 13 NO 3 2002 pages 444 - 454

- Intermediary holding companies and group taxation *De Jure* 43 Volume 2 (2010) pages 308 - 327


- Tax reasons for establishing a headquarter company *Obiter* Volume 32 1 (2011) pages 126 – 142


• Tax Characteristics of an Ideal Holding Company Location De Jure Volume 45 1 (2012) pages 22 – 45


• Commercial Law Reasons (Other Than Tax) for Setting up a Headquarter Company: A SA Observation Obiter 2013 Volume 1 1 – 16

• Issue of shares is not expenditure: C:SARS v Labat South African Law Journal 2013 Volume 2 318 – 329

• The Nature of a Headquarter Company: a Comparative Analysis, accepted for publication in De Jure 2013 Volume 3

• A (Pty) Ltd v The Commissioner for the South African Revenue Service: ITC 12644 (2012) Capital loss incurred on the redemption of redeemable shares: a clogged loss or not? (co-authored with Ms Lindelwa Ngwenya) accepted for publication in De Jure 2013 Volume 3

• The Constitutionality of Third Party Appointments – Before and After the Tax Administration Act (co-authored with Ms Carika Keulder) THRHR (Journal of Contemporary Roman-Dutch Law) 2014 Issue 77 No 1 53 - 71

Some of these articles can be accessed on: 
http://repository.up.ac.za/handle/2263/2606/browse?value=Legwaila%2C+Thabo&type=author