individual or a deceased estate or a special trust, 25 per cent of the gain is added to taxable income while in the case of a company, close corporation and trust (other than special trust), 50 per cent is added to income. Special rules apply to long term insurance companies. It should be noted that net capital losses are not deducted from taxable income, but are carried forward to the following years.

As is now common knowledge, the residence basis of taxation was introduced in 2000 and deals with the income of residents from foreign sources. The introduction of this system also involved new rules for the taxation of South African owned foreign subsidiaries (currently referred to as ‘controlled foreign entities’), the taxation of foreign dividends and credits for foreign taxes paid in respect of foreign source income. The new system of worldwide taxation also included the introduction of various forms of foreign currency rules. The Revenue Laws Amendment Act 2002 refines all these changes, especially with regard to foreign currency.

The book should be useful to all academics in the field and also to practising tax lawyers, members of the judiciary, employees in the South African Revenue Service and other related government departments, business people, administrators of all reporting entities and students. It may be useful to read the book in conjunction with the published works of R C Williams (1996) Income tax in South Africa: Law and practice and Keith Hauxham and Haupt (2002) Notes on South African income tax, for a better understanding of the subject. I find it inappropriate, however, that a book of this magnitude does not have a subject index.

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INTRODUCTION TO LEGAL PLURALISM IN SOUTH AFRICA PART II RELIGIOUS LEGAL SYSTEMS


This is the second of a two part publication on legal pluralism in South Africa. The first part concerns African customary law and this second book serves as an introduction to Hindu, Islamic and Jewish religious law, and more particularly the personal law relating to marriage and succession.

At present, for example, the marriage regimes in these systems are not recognised in South Africa in terms of the Marriage Act 25 of 1961, or of the Recognition of Customary Marriages Act 120 of 1998. However, in terms of the new constitutional dispensation in South Africa and other initiatives such as the inquiry of the South African Law Commission into Islamic marriages and other related matters, it is to be expected that Hindu, Muslim and Jewish family law will receive greater recognition in the future. If only for this reason, the publication, a first of its kind, is particularly important. The authors/editors as well as the other contributors (all experts in their particular fields) to this work are to be congratulated on their unique contribution to South African legal literature.

The first chapter of the book entitled ‘General foundations’ gives a general historical background to the legal system in each case as well as dealing with the relevant sources and philosophy of law. In this context an interesting albeit brief perspective is also given of Christianity and the law.

The second and subsequent chapters deal more specifically with the law of persons, marriage and succession in Hindu, Jewish and Islamic law respectively. As well as discussing matters
such as guardianship and minority, legal capacity, matrimonial property, prohibited degrees of relationship with regard to marriage and succession, divorce and custody that are discussed under traditional classifications in family law, the authors deal with aspects such as education and community, kindness and compassion, framework of values (Jewish law), and prophetic traditions and schools of thought (Islamic law). An important focus in this regard and in respect of the three legal regimes covered, is that on the status of women. This is useful particularly in the context of the present legal culture in South Africa which is more gender sensitive than in the past. In the sections on succession the distinction is made between the South African law of succession and the Hindu, Jewish and Islamic laws of succession. Clear diagrams contribute towards a better understanding of the various rules of succession.

A very useful final chapter embodies a constitutional analysis by the authors/editors. This involves consideration of the relevant provisions of the South African Constitution Act 108 of 1996 in relation to unrecognised religious legal systems and the issue of gender or sexual equality versus religious family law. In the context of Islamic family law, consideration is given to the relevant constitutional provisions and their interpretation.

As well as a table of cases and all the relevant legislative provisions in respect of the religious systems dealt with, the book contains an excellent bibliography. The index is comprehensive and user friendly.

Despite the fact that numerous contributors were involved, the book reads well; this reviewer experienced no jarring incoherence or problems with style. Similarly, though printing errors are inevitable in any publication this reviewer found none.

All in all, together with its companion volume, this publication is to be recommended as a very useful introduction to legal pluralism in South Africa. It will doubtless be of interest to comparative lawyers as well as to those interested in the broader South African legal culture; to both academic and practising lawyers and to scholars generally.

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