

# Theodore Pauw

Associate Designate



Theodore Pauw is an Associate Designate in our Corporate & Commercial practice.

## About Theodore

### News

#### [Court or nought? The status of the Tax Court revisited](#)

Considerable uncertainty has arisen about the status of the Tax Court. Despite the name and the nature of its presiding officers, unlike other specialist “ courts ” established by Parliament to consider matters in specific areas of law, recent judgments have commented that the Tax Court is currently neither a court of law nor a judicial tribunal, but rather functions as an administrative tribunal. In light of the debatable justification for this state of affairs, this article posits that it may be worth reconsidering the composition and function of the Tax Court.

#### [Bringing \(and keeping\) home the bacon: SARS’ repatriation and collection powers affirmed](#)

Sections 180, 184(2) and 186(3) of the Tax Administration Act 28 of 2011 (TAA) grant the South African Revenue Service (SARS) significant powers to recover tax debts from third parties responsible for a taxpayer’s failure to pay outstanding tax debts. In the recent case of *Greyvensteyn v Commissioner for South African Revenue Service and Others* (B2495/2023) ZAGPPHC 128, the applicant unsuccessfully challenged the constitutionality of these provisions. The High Court dismissed the application and emphasised that, while SARS’ powers and duties of recovery of taxes are not absolute, the recovery of taxes is crucial to ensure that the public benefit and public interest are served.

[All news by Theodore Pauw →](#)

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## Location

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## Language