

SOME TAX IMPLICATIONS OF TRADITIONAL KNOWLEDGE UNDER CONVENTIONAL INTELLECTUAL PROPERTY

T Gutuza *

One of the recognised differences between traditional knowledge and intellectual property is that the former is not always treated or viewed as a commercial commodity. The Intellectual Property Laws Amendment Bill¹ (hereafter the "Bill") proposes to put an end to this situation and have traditional knowledge treated as intellectual property and as a commercial commodity falling within Intellectual Property Law.² The Bill does this by incorporating traditional intellectual property into the definition of copyright, trade marks and designs as defined in the *Copyright Act*,³ the *Trade Marks Act*⁴ and the *Designs Act*⁵ (hereafter collectively referred to as "intellectual property legislation").

The appropriateness of including traditional knowledge in legislation dealing with intellectual property is the subject of debate among intellectual property lawyers and academics, with the debate largely centering on the substantive legal differences and compatibility of traditional knowledge and intellectual property.⁶ However, the proposed commercial treatment of traditional knowledge may also have legal consequences for the parties whose transactions have to do with traditional knowledge. One of the legal consequences that always merits attention in the commercial world is the tax liability of such parties, which may be affected by the broadening of the definitions contained in the intellectual property legislation.⁷

1 Intellectual property in the Income Tax Act⁸

* Tracy Gutuza. LLB (UCT) LLM (UNISA) LLM (UCL). Lecturer University of Cape Town, South Africa (Tracy.Gutuza@uct.ac.za).

¹ GN 552 in GG 31026 of 5 May 2008.

² GN 552 in GG 31026 of 5 May 2008 12.

³ 98 of 1978 (hereafter the "Copyright Act").

⁴ 194 of 1993 (hereafter the "Trade Marks Act").

⁵ 195 of 1993 (hereafter the "Designs Act").

⁶ Much of the argument and debate centres on the alternative of enacting legislation pertaining specifically to traditional intellectual property as opposed to incorporating traditional intellectual property in the established intellectual property legislation.

⁷ In writing this contribution, the author made use of the following two textbooks: De Koker *Silke on South African Income Tax* and Olivier *et al Juta's Income Tax*.

⁸ 58 of 1962 (hereafter the "Income Tax Act").

The tax liability of parties receiving income from or incurring expenses in relation to intellectual property transactions will be affected because the Income Tax Act makes reference to intellectual property legislation. In particular, the Income Tax Act makes specific reference to intellectual property legislation where amounts received by or expenses incurred in relation to intellectual property would not fall into the general definition of gross income⁹ or would not fulfil the requirements of the "general deductions formula".¹⁰

Both the definition of gross income and the general deductions formula require, *inter alia*, that the income or the expense, respectively, not be of a "capital nature". In respect of the former, if the amount is of a capital nature then it would not be included in the gross income.¹¹ In respect of the latter, an expense incurred would be disallowed as a deduction if it is of a capital nature.¹² The potential non-fulfilment of the capital requirement in both instances may cause uncertainty in determining whether amounts are to be included in gross income or allowed as a deduction. In addition to the capital requirement, another area of uncertainty in relation to deductions is the fulfilment of the requirement that an expense be incurred for the purposes of trade.

⁹ Defined in S 1 of the Income Tax Act.

¹⁰ As determined by S 11(a), read together with S 23(g) of the Income Tax Act.

¹¹ The general definition of "gross income" provides that amounts, in cash or otherwise, received by or accrued to a resident of South Africa are included in the "gross income" of such a resident, provided that the amount in question is not of a capital nature. The only difference with respect to non-residents is that the "source" of the amount in question has to originate in and be located in South Africa.

¹² In order to deduct expenses incurred as a result of the use of or payment for intellectual property, the expense must not be of a capital nature, must be incurred in the production of income and for the purposes of trade in terms of the general deductions formula set out in S 11(a), read with S 23(g) of the Act. The end user or the persons paying for the use of, or the ownership of intellectual property will be able to deduct certain expenses incurred if the requirements of the general deductions formula are met.

As income from the sale and use of intellectual property and expenditure incurred in relation to intellectual property often fall into this uncertain category, specific provision is made in the Income Tax Act to counter this uncertainty. It is as a result of the specific provisions in the Income Tax Act that the incorporation of traditional knowledge into the intellectual property legislation will potentially affect the tax liability of those involved with traditional knowledge transactions. This is simply because as soon as the definition of intellectual property is broadened to include traditional knowledge, traditional knowledge will fall into the specific provisions of the Income Tax Act. The question which arises from this broadened definition of intellectual property is its effect on the tax liability of parties involved in transactions dealing with traditional knowledge.

2 "Gross income"

Without the proposals envisaged by the Bill, an amount received by or accrued to a person from the sale or use of intellectual property, may fall into gross income under two specific inclusions. Firstly, if the amount is received for the use of intellectual property in terms of paragraph g(iii) of the definition of gross income and secondly, if the amount is a consideration for imparting or undertaking to impart scientific, technical, industrial or commercial knowledge or information in terms of paragraph (gA) of the definition of gross income.

Paragraph (g)(iii) of the definition of gross income provides for the inclusion into gross income of any amounts being received or accrued in relation to-

the use of any patent as defined in the Patents Act, 78 (Act No. 57 of 1978), or any design as defined in the Designs Act, 1993 (Act No. 195 of 1993), or any trade mark as defined in the Trade Marks Act, 1993 (Act No. 194 of 1993), or any copyright as defined in the Copyright Act, 1978 (Act No. 98 of 1978) or any model, pattern, plan, formula or process or any other property or right of a similar nature.

The pertinent issue to be considered for the purpose of this analysis is whether the payment is received for the "use of" one of the listed categories of intellectual property legislation or for "any model, pattern, plan, formula or process or any other property or right of a similar nature", the open-ended category. Currently amounts

received for the use of traditional knowledge would not necessarily fall into one of the listed categories of intellectual property legislation. If they do not fall into the listed categories, they may yet fall into the open-ended category.

The first step to determine whether or not "property or right[s] of a similar nature" would fall into the open-ended category, according to Heher JA¹³ in a judgement of the Supreme Court of Appeal, is to identify and apply that which is "common in the nature of copyright, patent, design and trade marks"¹⁴ to the relevant property and right in question. That common nature would-

embrace their intellectual origins, ie, their derivation from a creative mind, their potential for commercial exploitation, the fact that the law regards such exploitation as creating a justifiable monopoly which is available only to the creator of that property or persons to whom the creator transfers his rights according to law and that law accords the rights and protection of ownership to such property.¹⁵

The application of the above criteria to traditional knowledge which does not fall into the listed categories of intellectual property legislation is likely to cause uncertainty as it would have to be applied to each case where an amount is received or accrued as payment for the use of traditional knowledge. By broadening the definition of intellectual property to include traditional knowledge into the listed categories, the Bill would remove this uncertainty.

The broadening of the definition of intellectual property will not, however, affect amounts received in terms of paragraph (gA), as such amounts will be included in the gross income irrespective of whether the definition of intellectual property is broadened or not. Paragraph (gA) of the definition of gross income provides for the inclusion into "gross income" of-

any amount received or accrued from another person as consideration ...for the imparting of or the undertaking to impart any scientific, technical, industrial

¹³ *Commissioner for the South African Revenue Services v SA Silicone Products (Pty) Ltd* 66 SATC 131.

¹⁴ *Commissioner for the South African Revenue Services v SA Silicone Products (Pty) Ltd* 66 SATC 131 139.

¹⁵ *Commissioner for the South African Revenue Services v SA Silicone Products (Pty) Ltd* 66 SATC 131.

or commercial knowledge or information, or for the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.

The Bill will therefore only affect and change the tax consequences for the person receiving payment for the use of traditional knowledge where traditional knowledge does not currently fall into intellectual property legislation. The change in the tax consequences is the potential increased tax liability of the person receiving amounts from the use or disposal of traditional knowledge.

The identification of the relevant person receiving or being entitled to the payment may potentially be a problem where the community has not established a separate legal person in the form of a trust, a company or a similar entity for the receipt of such monies, and the payment is viewed as being collectively received by the community. In order for the payment of monies to the relevant indigenous community to be included in the gross income of such communities, the person receiving the payment, as defined in the Income Tax Act,¹⁶ has to be identified. In addition to the potential uncertainty in identifying the individual members as taxpayers, there may also be problems with regard to the apportionment of the payment to the members.

The Bill potentially solves the problem of identifying the relevant person by providing for the creation of a central recipient through the establishment of a National Trust Fund.¹⁷ All the income derived from the use of traditional knowledge, including all royalties, is to be paid to the National Trust Fund and applied for the benefit of indigenous communities.¹⁸ The proposed structure is largely in the form of a trust, with the indigenous community members being the beneficiaries of the trust and separate sub-funds being created, presumably for each community. Notwithstanding this structure provided by the Bill, any indigenous community may also establish a

¹⁶ S1 of the Income Tax Act defines a "person" as including "an insolvent estate, the estate of a deceased person and any trust".

¹⁷ GN 552 in GG 31026 of 5 May 2008 29, 32, 44, 46, 52, 60. For certain types of intellectual property, such as copyright, the relevant community has the option of establishing another entity to receive the income. The Bill proposes the establishment of a national trust for the purpose of receiving income obtained from the sale or use of traditional intellectual property, with the relevant community also having the option of establishing another entity to receive the income.

¹⁸ GN 552 in GG 31026 of 5 May 2008 44, 52, 60.

legal entity, business or any other enterprise to promote or exploit traditional intellectual property.¹⁹

The use of a trust structure can potentially be problematic for two reasons. Firstly, any income received by the trust will be subject to a higher tax rate than companies, for example. Secondly, there are various provisions in the Income Tax Act which provide specific treatment for the taxation of trusts.²⁰ These latter provisions may affect the tax liability of the trust and the beneficiaries depending on the structure of the trust, such as whether the trust is discretionary or vesting. The Bill provides that subfunds are to be vested in and be administered by the registrars of patents, copyrights, trademarks and designs respectively.²¹ It therefore appears that the relevant registrars are the vested owners of the income with the income being distributed to the community "for the benefit of the community".²² It is unclear from the Bill how the income is to be distributed to the community and what form the benefit will take. This would have tax implications for the beneficiaries, bearing in mind that for tax purposes, any amount, in cash or otherwise, is potentially subject to tax.

In defining an indigenous community as "any community of people currently living within the borders of the Republic, or who historically lived in the geographic area currently located within the borders of the Republic"²³ the Bill creates a jurisdictional problem for the Income Tax Act. The members of an indigenous community living within the borders of South Africa will most likely be resident for the purposes of the Income Tax Act.²⁴ However, those "people who historically lived within the borders of the Republic" are not likely to be residents for the purposes of the Income Tax Act

¹⁹ GN 552 in GG 31026 of 5 May 2008 45.

²⁰ S 25B and S 7.

²¹ GN 552 in GG 31026 of 5 May 2008 44. The registrars will furthermore be responsible for the promotion and reservation of the traditional intellectual property, including the commercialisation and exploitation of such traditional intellectual property for the purpose of generating income.

²² GN 552 in GG 31026 of 5 May 2008 44, 52 and 60.

²³ GN 552 in GG 31026 of 5 May 2008 29, 33, 46, 54.

²⁴ In terms of S 1 of the Income Tax Act, a natural person would be resident if such a person were "ordinarily resident" in the Republic or were in the Republic for a defined period of time.

and may not be subject to tax on the basis of source due to the interpretation that may be assigned to "source".²⁵

3 Exempt income

One way to resolve the uncertainty of when and whether the Fund, the registrars or the community is subject to tax is to exempt all income received from the sale or use of traditional knowledge from tax. Although this is a potential solution, exempting the income could be viewed as inequitable. Firstly, a potential inequity would result from the different tax treatment of the National Trust Fund and other entities established to receive payment – the former being exempt and the latter being subject to tax. Secondly, even if all income from the sale or use of traditional knowledge were exempt, there would be inequity between the payment for traditional knowledge and other types of intellectual property. This would seem to go against the idea of traditional knowledge being treated as a commercial entity like other types of intellectual property.

Notwithstanding the potential inequity, there may be current exemptions in the Income Tax Act that may apply. These include Sections 10(1)(cA), 10(1)(t) and 10(1)(cN).

Section 10(1)(cA) exempts from normal tax the receipts and accruals, *inter alia*, of any Black tribal authority, community authority, Black regional authority or Black territorial authority contemplated in Section 2 of the Black Authorities Act.²⁶ The main object of these bodies must be, *inter alia*:

- the conducting of research;²⁷

²⁵ The starting point of such an interpretation is the dictum of Watermeyer CJ in *CIR v Lever Bros and Unilever* 1946 AD 441 449 where he stated that in order to determine the source, the first part of the enquiry should be to determine the originating cause of the work done by the taxpayer to earn the income and the second part of the enquiry is the location of that originating cause.

²⁶ 68 of 1951.

²⁷ S 10(1)(cA)(i)(aa).

- the provision of necessary or useful commodities, amenities or services to the State (including any provincial administration) or members of the general public;²⁸ or
- the carrying on of activities designed to promote commerce, industry or agriculture or any branch thereof.²⁹

In terms of the proviso to Section 10(1)(cA), the relevant institution, board, body or company approved by the Commissioner and its constitution must not permit the distribution of its profits or gains to any person other than, in the case of such company, to its shareholders. Although it seems unlikely that this exemption would apply to those receiving income from the sale or use of traditional knowledge, its potential application must be considered on the facts of each sale or use.

Section 10(1)(t)(vii), which provides for the exemption of receipts and accruals *inter alia* of any traditional council or traditional community established or recognised or deemed to have been established or recognised in terms of the Traditional Leadership and Governance Framework Act 2003,³⁰ or any tribe as defined in Section 1 of the aforesaid Act, might be more applicable for income received from traditional knowledge by the National Trust Fund.

In addition to the specific provisions in Section 10, the National Trust Fund may be exempt if it qualifies as a "public benefit organisation" in terms of Section 10(1)(cN)³¹ read together with Section 30 of the Income Tax Act.³² These provisions would allow

²⁸ S 10(1)(cA)(i)(bb).

²⁹ S 10(1)(cA)(i)(cc).

³⁰ 41 of 2003.

³¹ S 10(1)(cN) provides, *inter alia*, "for the exemption from normal tax of the receipts and accruals of any public benefit organisation approved by the Commissioner in terms of s30(3), to the extent that the receipts and accruals are derived – (i) otherwise than from any business undertaking or trading activity; or (ii) from any business undertaking or trading activity (aa) if the undertaking or activity – (A) is integral and directly related to the sole or principal object of that public benefit organisation as contemplated in paragraph (b) of the definition of "public benefit organisation" in section 30; (B) is carried out or conducted on a basis substantially the whole of which is directed towards the recovery of costs; and (C) does not result in unfair competition in relation to taxable entities".

³² S 30 defines a "Public Benefit Organisation" as any organisation "(a)(i) which is a company formed or incorporated under s21 of the Companies Act, 1973, or a trust or an association of persons that has been incorporated formed or established in the Republic; or (ii) any branch within the Republic of any company, association or trust incorporated, formed or established in terms of the laws of any country other than the Republic that is exempt from tax on income

the income of the National Trust Fund to be exempt, but it may not assist the beneficiaries.

Thus, in order to qualify as a public benefit organisation, an entity must fulfil the following requirements:³³

- a) The sole or principal object must be to carry on a public benefit activity (as defined) with all such activities carried on in a non-profit manner, with an altruistic or philanthropic intent and at least 85% of such activities are to be carried out for the benefit of persons in the RSA.³⁴
- b) Each activity has to be for the benefit of or widely accessible to the general public at large, including a large sector thereof (other than small and exclusive groups).³⁵

As the National Trust Fund clearly has a commercial element and would be for the benefit of a small group only, it is questionable whether it will be able to qualify as a public benefit organisation or not.

The current provisions of the Income Tax Act do not provide for payments received for the sale or use of traditional knowledge to be exempt. In order for these payments to be exempt, the Income Tax Act will most likely have to be amended to provide for a specific exemption for income received by the National Trust Fund and/or the beneficiary communities.

in that country; (b) of which the sole or principal object is carrying on one or more public benefits activities, where (i) all such activities are carried on in a non-profit manner and with an altruistic or philanthropic intent; (ii) no such activity is intended to directly or indirectly promote the economic self-interest of any fiduciary or employee of the organisation, otherwise than by way of reasonable remuneration payable to that fiduciary or employee; and (iii) at least 85% of such activities ... are carried out for the benefit of persons in the Republic, unless the Minister ... directs otherwise (c) Where (i) each such activity carried on by that organisation is for the benefit of, or is widely accessible to, the general public at large, including any sector thereof (other than small and exclusive groups)." A "public benefit activity" is defined as "any activity listed in Part 1 of the Ninth Schedule and also any activity determined by the Minister from time to time by Notice on the Gazette to be of a benevolent nature, having regard to the needs, interest and well being of the general public."

³³ S 30(1) of the Income Tax Act.

³⁴ Para (b) of the definition of a "public benefit organisation" in S 30 of the Income Tax Act.

³⁵ Para (c) of the definition of a "public benefit organisation" in S 30 of the Income Tax Act.

4 Allowable deductions

In addition to the entity receiving payment, the end user as party who either purchases traditional property or pays for its use will be able to reduce its tax liability by deducting the relevant expenditure incurred. Whether or not such a party will be successful depends on whether the expenditure fulfils the requirements of the "general deductions formula"³⁶ or such expenditure is deductible in terms of the specific deductions provisions set out in Section 11 of the Income Tax Act.

In terms of the general deductions formula, Section 11(a) read with Section 23(g), the expenditure:

- must not be of a capital nature;
- must be incurred in the production of income; and
- must be for the purpose of trade.

The entity paying the traditional community or National Trust Fund must therefore, in addition to undertaking research, also be a trader or undertaking the research for the purposes of trade. In the event that expenditure incurred by the end-user does not fulfil the requirements of the general deductions formula, such expenditure may still be deducted in terms of the specific deductions found in Sections 11(f),³⁷ 11(gA),³⁸ 11(gB),³⁹ 11(gC)⁴⁰ and s11B.⁴¹

³⁶ S 11(a) read with S 23(g).

³⁷ S 11(f)(iii) and (iv) provides that "the deduction of an allowance in respect of any premium or consideration in the nature of a premium paid by a taxpayer for— (iii) the right of use of any patent as defined in the Patents Act, 1978 ... or any design as defined in the Designs Act, 1993 ... or any trade mark as defined in the Trade Marks Act, 1993 ... or any copyright as defined in the Copyright Act, 1978 ... or of any other property which is of a similar nature, if such patent, design, trade mark, copyright or other property is used for the production of income or income is derived therefrom; or (iv) the imparting of or the undertaking to impart any knowledge directly or indirectly connected with the use of such film, sound recording, advertising matter, patent, design, trade mark, copyright or other property as aforesaid... ."

³⁸ S 11(gA) provides for an allowance in respect of any expenditure "actually incurred by the taxpayer—in devising or developing any invention as defined in the Patents Act, 1978 ... or in creating or producing any design as defined in the Designs Act, 1993 ... or any trade mark as defined in the Trade Marks Act, 1993 ... or any copyright as defined in the Copyright Act, 1978 ... or any other property which is of a similar nature; or in obtaining any patent or the restoration of any patent under the Patents Act, 1978, or the registration of any design under the Designs Act, 1993, or the registration of any trade mark under the Trade Marks Act, 1993, or under similar laws of any other country; or in acquiring by assignment from any other person any such patent, design, trade mark or copyright or in acquiring any other property of

The availability of these deductions to the end-user is dependent *inter alia* on whether or not the traditional knowledge falls into one of the listed categories of intellectual property legislation as found in these specific deductions, or in the open-ended category of "property which is of a similar nature".

Currently traditional knowledge may, depending on the particular nature of the traditional knowledge, fall into one of the listed categories of intellectual property legislation or the open-ended category of "property which is of a similar nature". Whether or not it falls into this open-ended category, as indicated earlier according to Heher JA,⁴² depends on whether or not the right in question identifies with that which is common in the nature of copyright, patent, design and trade marks, namely whether the rights:

embrace their intellectual origins, ie, their derivation from a creative mind, their potential for commercial exploitation, the fact that the law regards such exploitation as creating a justifiable monopoly which is available only to the creator of that property or persons to whom the creator transfers his rights

a similar nature or any knowledge essential to the use of such patent, design, trade mark, copyright or other property or the right to have such knowledge imparted, if such invention, patent, design, trade mark, copyright, other property or knowledge, as the case may be, is used by the taxpayer in the production of his income ... "

³⁹ S 11(gB) expenditure (other than expenditure which has qualified in whole or part for deduction or allowance under any of the other provisions of this section) "actually incurred by the taxpayer during the year of assessment in obtaining the grant of any patent or the restoration of any patent, or the extension of the term of any patent under the Patents Act, 1978 ... or the registration of any design, or extension of the registration period of any design under the Designs Act, 1993 ... or the registration of any trade mark, or the renewal of the registration of any trade mark under the Trade Marks Act, 1993 ... or under similar laws of any other country, if such patent, design or trade mark is used by the taxpayer in the production of his or her income."

⁴⁰ S 11(gC) an allowance in respect of any expenditure "actually incurred by the taxpayer during any year of assessment commencing on or after 1 January 2004 to acquire (otherwise than by way of devising, developing or creating) any — invention or patent as defined in the Patents Act, 1978 ... design as defined in the Designs Act, 1993 ... copyright as defined in the Copyright Act, 1978 ... other property which is of a similar nature (other than Trade Marks as defined in the Trade Marks Act, 1993 ... or knowledge essential to the use of such patent, design, copyright or other property or the right to have such knowledge imparted"

⁴¹ S 11B(2): "There shall be allowed as a deduction during any year of assessment commencing on or after 1 January 2004 — any expenditure actually incurred by a taxpayer in that year of assessment in respect of research and development undertaken directly by that taxpayer; or by way of payment to any other person for research and development undertaken by that other person on behalf of that taxpayer, for purposes of devising, developing or creating any invention, patent, design, copyright or other property which is of a similar nature (other than any trade mark)."

⁴² *Commissioner for the South African Revenue Services v SA Silicone Products (Pty) Ltd* 66 SATC 131 139.

according to law and that law accords the rights and protection of ownership to such property.⁴³

As indicated earlier, certain types of traditional knowledge would comply with this dictum while others might not, resulting in different tax treatment of traditional knowledge. The Bill will essentially include traditional knowledge into these provisions automatically with the end-user being able to utilise these allowances with the concomitant reduction in tax liability.

5 Conclusion

From the above analysis it appears that the commercialisation of traditional knowledge through the broadening of the definitions contained in the intellectual property legislation will affect the tax liability of parties where traditional knowledge would not qualify as intellectual property or "property of a similar nature". If the tax consequences are seen as an inevitable consequence of commercialisation, then the potential increased tax liability of those receiving income from the use or disposal of traditional knowledge and the potential decreased tax liability of those incurring expenditure in relation to traditional knowledge poses no problem. However, if the consequences are a concern, the Income Tax Act will have to be amended to reflect the relevant policy considerations of taxing traditional knowledge in the form of intellectual property.

⁴³ *Commissioner for the South African Revenue Services v SA Silicone Products (Pty) Ltd* 66 SATC 131 139.

Bibliography

De Koker *Silke on South African Income Tax*

De Koker A *Silke on South African Income Tax* (Lexis Nexis Butterworths Durban 2010)

Olivier *et al Juta's Income Tax*

Olivier L *et al Juta's Income Tax* (Juta Cape Town 2010)

Register of court cases

CIR v Lever Bros and Unilever 1946 AD 441

Commissioner for the South African Revenue Services v SA Silicone Products (Pty) Ltd 66 SATC 131

Register of legislation

Black Authorities Act 68 of 1951

Copyright Act 98 of 1978

Designs Act 195 of 1993

Income Tax Act 58 of 1962

Trade Marks Act 194 of 1993

Traditional Leadership and Governance Framework Act 41 of 2003

Register of government publications

GN 552 in GG 31026 of 5 May 2008 (*Intellectual Property Laws Amendment Bill*)

SOME TAX IMPLICATIONS OF TRADITIONAL KNOWLEDGE UNDER CONVENTIONAL INTELLECTUAL PROPERTY

T Gutuza*

Summary

The proposed incorporation of traditional intellectual property into the definition of copyright, trade-marks and designs as defined in the *Copyright Act*,¹ the *Trade Marks Act*² and the *Designs Act*³ may affect the income tax liability of parties where traditional knowledge is the object of such a transaction. The aim of this contribution is to consider the potential income tax consequences of this incorporation for those receiving income and incurring expenditure in relation to the use or disposal of traditional knowledge.

List of keywords

Deductions, expenses, exempt income, gross income, income, person, tax consequences, tax liability.

* Tracy Gutuza. LLB (UCT) LLM (UNISA) LLM (UCL). Lecturer, University of Cape Town, South Africa (Tracy.Gutuza@uct.ac.za).

¹ 98 of 1978.

² 94 of 1993.

³ 195 of 1993.