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An analysis of tax administration in South Africa, procedural rights and its impact on taxpayers

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I declare that this research report is my own unaided work. It is submitted for the degree of Master of Commerce at the University of the Witwatersrand, Johannesburg. It has not been submitted before for any other degree or examination in any other university. Any uses made within it of the work of authors in any form (e.g. ideas, quotations, text, tables) are properly acknowledged at the point of their use. A full list of the references has been included.

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