

PROFESSIONAL

TAX TALK

South Africa's Leading Tax Journal

Issue 109 November/December 2024



STAKEHOLDER issue

saït

R25 • incl VAT



No CPD
in this issue

CONTENTS

NOVEMBER/DECEMBER 2024* ISSUE 109

STAKEHOLDER ISSUE

- 04** *Bon voyage, Keith Engel*
- 07** *The SAIT Board: Leading with vision and expertise*
- 12** *Inside SAIT: Get to know the people who drive our mission*
- 18** *Behind the pages: The experts behind SAIT's publications*
- 25** *Our committees: Shaping tax policy and practice*
- 48** *Tax technical consultants: Trusted advisors in tax excellence*
- 51** *Workgroups in action: Collaborating for tax innovation*
- 76** *Chartered Tax Advisers: The gold standard in tax expertise*
- 83** *Organisations and partners that drive change*



Q

Tell us what you think. Questions and suggestions can be sent to mmaseko@thesait.org.za

FINDUS

Postal address

PO Box 712
Menlyn Retail Park
0063

Editorial head office

Summit Place Business Park
Building 3, Ground Floor
221 Garsfontein Road, Menlyn
Pretoria
South Africa
0081

Advertising

Muzikayise Mike Maseko
mmaseko@thesait.org.za

THE TEAM

Editor

Rendani Nwedamutswu

Supporting Editor

Dr Annamarie Mostert

Editorial advisor

Muzikayise Mike Maseko

Design, layout and cover Illustration

Neo Wilma Makaleng
Tshegofatso Phiri
Ntsako Mabunda



Opinions expressed in this publication are those of the authors and do not necessarily reflect those of this journal, its editor or its publishers. The mention of specific products in articles or advertisements does not imply that they are endorsed or recommended by this journal or its publishers in preference to others of a similar nature, which are not mentioned or advertised. While every effort is made to ensure the accuracy of editorial content, the publishers do not accept responsibility for omissions, errors or any consequences that may arise therefrom. Reliance on any information contained in this publication is at your own risk. The publishers make no representations or warranties, express or implied, as to the correctness or suitability of the information contained and/or the products advertised in this publication. The publishers shall not be liable for any damages or loss, howsoever arising, incurred by readers of this publication or any other person/s. The publishers disclaim all responsibility and liability for any damages, including pure economic loss and any consequential damages, resulting from the use of any service or product advertised in this publication. Readers of this publication indemnify and hold harmless the publishers of this magazine, its officers, employees and servants for any demand, action, application or other proceedings made by any third party and arising out of or in connection with the use of any services and/or products or the reliance on any information contained in this publication.

Proudly Brought to you by

sait South African
Institute of
Taxation

Bon voyage, KEITH

ENGEL


Human masterpieces are relatively few and unique; such is true about giants. Issue 109 of the TaxTalk magazine (the last issue for the year) comes at a time where SAIT acknowledges its stakeholders and the role that they play. One of our important stakeholders is Professor Keith Engel, who has been a part of SAIT since 2015. Keith joined SAIT as Deputy Chief Executive Officer and later assumed the position of CEO in 2016. It will be a decade at the end of 2024 since Keith has been a part of the largest tax body in South Africa.

At the beginning of October this year, Keith unexpectedly tendered his resignation as CEO of SAIT.

Keith began his career in the United States of America where he interned for Judge Miller in his youthful days during the Eighties. Much like any aspirant intern, he quickly climbed the ranks and later worked in institutions such as Internal Revenue Service, King & Spalding and the Washington and Lee University, School of Law. It was after this time that he headed to South Africa, beginning an illustrious career that would shape the tax fraternity for the better.

Keith has always been heavily engaged in tax at a policy, legislative and interpretative level. At National Treasury, he led the production of major tax legislations approved by Parliament. These included, among others, company reorganisations, share incentive schemes, real estate investment trusts and more. He also worked at the South African Revenue Service (SARS), EY and lectured at the University of the Witwatersrand.

Referencing his contribution at SAIT, *"We are greatly indebted to Keith under whose leadership SAIT has matured as the unqualified leading, recognised and controlling body in South African tax. This has been achieved by SAIT always putting member interests first, significantly enhancing the member value proposition and establishing strong relationships with its stakeholders."*

A black and white portrait of a middle-aged man with grey hair and a beard, wearing a dark suit, white shirt, and patterned tie. The portrait is set against a white background with a yellow brushstroke effect behind it. In the top right corner, there is a circular graphic with horizontal lines. In the top left corner, there is a dark blue L-shaped graphic element.

This especially includes Keith's dealings with SARS and National Treasury, and other leading role players in the tax community, where his collaborative and highly technical capacity leave a positive legacy for all South Africans and one that we, as SAIT, are extremely proud of", said the Chairperson of the SAIT Board.

It would be a great ordeal if one did not illuminate the close relationship Keith had with his staff. As funny stand-up comedians would crack a number of jokes, they had nothing on Keith. His cheerful character scintillated like polished marble; not to mention his tenacity to teach and equip. He has earned the title of office Dad for many; an inspiration that lingers in the bright smiles of everyone in the office. Keith is erudite, dexterous and he is as sharp as they come. His legacy at SAIT and the rest of the tax community will forever be remembered.

Keith leaves a garment of decorative fabric that will see SAIT through the seasons. We are grateful to the USA for having lent us their best.

Bon voyage, Keith

SUBSCRIBE TO

TAX TALK

DIGITAL SUBSCRIPTION

1 year / 6 issues

R150

Subscription methods:

✉ Email: mmaseko@thesait.org.za

☎ Call +27 (12) 941 0400

🌐 [https://www.thesait.org.za/
page/taxtalk_subscription](https://www.thesait.org.za/page/taxtalk_subscription)





THE SAIT BOARD:

Leading with vision
and expertise



Dr Ferdie Schneider

Non-executive director

Dr Ferdie Schneider was elected to the SAIT Board and Chairperson of the Board in August 2019. Dr Ferdie also serves on the Social and Ethics, as well as the Education Committees of the Board. Dr Ferdie started his career as a Tax Law Interpreter and Fiscal Economist at SARS and Treasury. He then moved into commerce, becoming a Tax Partner at Deloitte and later at KPMG. He joined BDO SA in 2014 as Partner, National Head of Tax, and Member of the BDO Board, in charge of a team of about 140 people (including 12 Directors). Dr Ferdie consults across various industries (e.g., mining, retail, financial, manufacturing, oil and gas, etc.) on a broad spectrum of taxes (e.g., CIT, VAT, PIT, and TP) and tax matters (tax technical opinions, reviews, due diligence, restructuring, etc.). Dr Ferdie has served on various tax technical committees both locally and internationally and has authored and co-authored a number of publications. Dr Ferdie joined Crowe Tax and Advisory in 2022 as Director, where he consults on all taxes across industries. Dr Ferdie holds, among other qualifications, two master's degrees (one in Economics and one in Tax) and a PhD in Taxation.

Ethics Committee

Education Committee

Social Committee



Chrisna Roberts

Non-executive director

Chrisna Roberts is a Chartered Accountant, Registered Auditor, and a Master Tax Practitioner with SAIT. She completed her articles at Lloyd Viljoen Auditors, where, after a few years' break, she eventually became a Partner. She was also a Partner at Wallrich Accountants, a firm specialising in tax, accounting, and secretarial services. Since 2023, she has been only part-time involved in the firms and is currently the full-time Group Financial Manager and Company Secretary at the JSE-listed company, African Media Entertainment Ltd. She also serves as a Director on several smaller companies. Chrisna is currently a Non-Executive Director on the SAIT Board and will be rotating off in November 2024.



Bothhale Joel

Non-executive director

Botlhale is an accomplished Tax Partner with over 20 years of tax experience; she is adept at providing commercial and practical business advice based on in-depth analysis, innovation, and engagement with decision-makers. Her experience spans various industries.

Her roles as Financial Services Tax Leader and Tax Account Leader involved developing financial services tax strategies and contributing to the implementation of the Big 4 firm's growth and business strategy. She also led partners in formulating client service strategies through innovation and collaboration.

Botlhale has led multidisciplinary teams and delivered on large global and Pan-African tax advisory, tax implementation projects, and tax audits of numerous large and niche-based financial services clients. In addition, she established a FATCA/CRS reporting and advisory practice at the Big 4. She has been involved in the facilitation of the New Managers Programme and has also participated in leadership programmes regarding the development and preparation of associate directors to partner level. She joined SAIT when it commenced operations in 2008, making it part of her 'servant leadership journey,' which is very close to her heart.

Botlhale is a member of the SAIT Education Committee, responsible for setting and maintaining educational standards and qualifications in the tax profession. This includes defining entry-level competence requirements, determining the content of academic and professional programmes, and upholding the integrity of professional qualification exams, such as RPL assessments and final qualifying exams. Additionally, the Education Committee is tasked with accrediting universities, approving and monitoring training offices, and establishing subcommittees for essential functions like accreditation, examinations, and SAIT membership designations. These responsibilities collectively ensure that SAIT members achieve and uphold high standards of professional competence.

Remuneration Committee

Audit and Risk Committee

Education Committee



Pieter Janse Van Rensburg

Non-executive director

Pieter holds the BAcc.LLB degree from Stellenbosch University. His postgraduate qualifications include an HonsBCompt from the University of South Africa and the MAcc (Taxation) degree from Stellenbosch University. He is an admitted advocate of the High Court of South Africa (non-practising).

Pieter qualified as a Chartered Accountant and practised with PwC in their corporate and international tax team. After public practice, Pieter worked in commerce with the local divisions of Austrian-based Red Bull and the Italian Campari Group.

He is a member of the Institute of Directors of Southern Africa, which focuses on corporate governance and the development of non-executive directors, and holds the Certified Director designation.

Currently, Pieter serves as a non-executive director on the board of the South African Institute of Taxation (rotating off in November 2024) and acts as company secretary for the listed entity, Collins Property Group Limited.

In November 2022, Pieter was appointed as a member of the Tax Court for a five-year period.

Remuneration Committee

Audit and Risk Committee

Finance Committee



Angela Cherrington

Independent director

Angela is a founder and director of Professional Service Hub (Pty) Limited – YourHub, established to offer leadership, management, and operational support services to associations and SMMEs.

She is a Chartered Director (SA) and a former Chief Executive Officer of the Institute of Directors in South Africa. She has been involved in the field of director education for 20 years and has held an executive leadership role within the association and non-profit landscape for 15 of those years. In addition to her executive role, Angela served on a variety of board subcommittees. She is the former Chair of the Global Network of Director Institutes and now works actively with the international forum, guiding its Secretariat.

Angela is also the Independent Chair of the Nominations Committee for the Water Research Institute South Africa.

Remuneration Committee

Ethics Committee

Social Committee



Matseobane Matlwa

Independent director

Matseobane was elected to the Board in 2019 and is a member of the Audit and Risk Committee and the Litigation Committee. Matseobane is a qualified Chartered Accountant (SA) with a Master of Commerce in Taxation and a Master of Business Administration. He is a former Chief Executive Officer of SAICA and Audit Partner of EY. He also worked for ABSA as General Manager Finance (Housing Division), Group Executive and Chief Financial Officer of SARS, Chief Financial Officer of SITA, Senior Manager of Transnet, and Company Accountant of Anglo American SA (Coal Division).

The following are some of his previous Board and other representations:

- Non-Executive Director of Interfront SOC Ltd and Chair of the Finance Committee.
- Non-Executive Director of Sasol Inzalo Public Ltd.
- Non-Executive Director of Clientele Group Ltd and member of the Audit Committee.
- Non-Executive Director of JD Group Ltd, and member of the Audit Committee and Chair of the Risk Committee.

Audit and Risk Committee



Peter John Veldhuizen

Independent director

Peter is an admitted attorney who has specialised in commercial law for over twenty years. As the Corporate Commercial Director of Gillan & Veldhuizen Inc., he has advised both local and foreign governments on company law matters. PJ is accredited as a commercial arbitrator with the Arbitration Foundation of South Africa, accredited as a mediator with both Conflict Dynamics and the Centre for Effective Dispute Resolution, and is a fellow of the Institute of Directors.

PJ holds a dual Master's in Commercial Law and a Master of Business Administration with a distinction in International Corporate Finance. In addition, PJ has completed programmes in Advanced Corporate Law and Securities provided by the University of South Africa, in Negotiation by the University of Windsor (Canada), the Harvard ManageMentor® course, the Oxford University Executive Leadership Programme, and the Harvard Law School's Advanced Mediation of Complex Disputes. He has also authored several articles and lectured on issues of company law and corporate governance, including the use of alternative dispute resolution as a remedy to swiftly and cost-effectively deal with disputes.

Social Committee

Audit & Risk Committee





Inside **SAIT:**

Get to know the
people who drive
our mission

Executive Leadership



Professor Keith Engel

Outgoing Chief Executive Officer

Keith Engel is the CEO of SAIT. As CEO, he is heavily engaged in tax at a policy, legislative and interpretative level by liaising with, among others, National Treasury, Parliament, SARS, the Davis Tax Committee and the private sector. Keith is an honorary adjunct professor at the University of Cape Town, North Western University and Rhodes University, and he has lectured at South African and international universities.



Michelle Landman

Chief Operating Officer

Michelle Landman is a dynamic and accomplished executive with over a decade of experience in leading organisations to operational excellence, financial success, and fostering a high-performance culture. Recognised for her positive attitude and goal-oriented mindset, she excels in roles that demand strategic decision-making, adaptability to change, and a relentless focus on client satisfaction. She recently obtained her MBA at GIBS. Michelle has been with SAIT for 14 years.

SUPPORT SERVICES



Carien Erasmus
Executive Assistant



Thabang Motshabi
Receptionist



Martha Sithole
Office Cleaner

MEMBERSHIP DEPARTMENT

Sales



Sindy du Pont
Head of Membership



Tshepo Matlou
Team Leader: Sales



Boitumelo Mahlangu
Membership Consultant



Brendon Smith
Membership Consultant



Mpho Mosehla
Membership Consultant



Dion Fourie
Membership Consultant



Lerato Mathope
Membership Consultant



Marié Jacobs
Membership Consultant

Debtors



Charmaine van Rooyen
Team Leader: Debtors



Innocentia Thobejane
Membership Billing
Consultant



Lebohang Mazibuko
Membership Billing
Consultant



Shamas Dube
Membership Billing
Consultant

Services



Lungile Moodley
Services Consultant



Nadia Coetzer
Services Consultant



Sihle Dlamini
Services Consultant

Compliance



Adrian Modikwe
Team Leader:
Legal and Compliance



Phina Tladi
Membership Compliance
Consultant



Mapitso Mamabolo
Membership Compliance
Consultant



Hope Paliri
Membership Compliance
Consultant

TAX TECHNICAL



Yolisa Nomathamsanqa Dyasi
Team Leader: Tax Technical



Keitumetse Sesana
Team Leader: Tax Technical



Lerato Mashigo
Tax Technical Service Support
Assistant



Gontse Pudi
Tax Technical Consultant

EDUCATION



Wilna de Bruyn
Head of Education



Hendrica Smith
Student Liaison Advisor



Kim Mthethwa
Education Sales Consultant



Babalwa Mlisana
Tax Technical Intern

CORPORATE COMMUNICATIONS AND SPECIAL PROJECTS



Muzikayise Mike Maseko
Head of Communications



Tshegofatso Phiri
Creative Lead



Rendani Nwedamutswu
Editorial and
Communications Specialist



Nthabiseng Sebothuma
Events Planner & Special
Projects



Neo Wilma Makaleng
Graphic and Multimedia
Designer



Boitumelo Mojela
Communications Officer



Mamphara Molepo
Administration Consultant

FINANCE



Ndi Ratshisusu
Financial Accountant



Ansie van Schalkwyk
Financial Allocations Administrator

HUMAN RESOURCES



Sonet Ueckermann
Human Resources Manager

A woman with curly hair and glasses is looking down at a laptop screen. The image is overlaid with a dark blue semi-transparent rectangle that contains the text. The background is a blurred office setting.

BEHIND THE PAGES:

THE EXPERTS BEHIND SAIT'S PUBLICATIONS

Discover the talented individuals who create and curate the content for SAIT's publications. Their expertise ensures that every issue is rich in insights, offering members the latest in tax trends, research, and thought leadership.

TAX CHRONICLES

Monthly Team



Kent **Karro**

Kent is Managing Director of Crowe Taxation Cape (Pty) Limited and the Chairman of the Editorial Panel of Tax Chronicles Monthly.

He qualified as a Chartered Accountant in 1968 and has a postgraduate degree in Taxation from University of Cape Town. He is an honorary life member of the South African Institute of Chartered Accountants and former Chairman of its National Tax Committee. The South African Institute of Taxation has admitted Kent as a Master Tax Practitioner (SA).

He specialises in the South African tax system and deals with South African exchange control regulations.

Kent is also a member of South African Institute of Professional Accountants and the Society of Trust and Estate Practitioners. He is editor and contributor to the technical newsletters issued by his firm and also the African Footprint newsletter produced for Crowe Global in Africa.

Professor Kevin **Mitchell**

Professor Kevin Mitchell is the founder and a Director of Mitchells Tax Consultants, where he specialises in tax and estate planning. He is co-author of Graded Questions on Income Tax (LexisNexis), which is now in its 45th edition.

For over two decades, Kevin presented an annual tax update seminar for South African Institute of Chartered Accountants (SAICA) and other organisations. He served on SAICA's Taxation Committee and moderated SAICA's Special Examination in the Law of the Republic for 26 consecutive years.

Kevin was appointed by the Minister of Finance to serve on the Sales Tax Advisory Committee and by the State President to serve on the Special Court for Hearing Income Tax Appeals. He was appointed an Honorary Professor of Law at the University of KwaZulu-Natal.





Professor Jennifer **Roeleveld**

Jennifer Roeleveld is Professor Emeritus in the Faculty of Commerce at the University of Cape Town, where she supervises Masters and PhD students in both South African and international tax. She is also the Director of the Tax Unit for Fiscal Research at the University. Additionally, she serves as a visiting Professor for the LLM program at Vienna University.

Jennifer is the President of the South African International Fiscal Association and a member of the Supervisory Board of IFA. She is a member of the editorial board for the International Bureau of Fiscal Documentation Global Tax Treaty Commentary, where she authored articles 17 and 27 of the commentary. Jennifer is also a contributing South African author for the IBFD Observatory on the Protection of Taxpayers' Rights.

In addition, she is an associate member of the European Association of Tax Law Professors (EATLP) and serves on the board of ADIT. She has contributed to Juta's Income Tax and is a recognised Master Tax Practitioner (SA). Jennifer has authored numerous national and international journal articles and book chapters.

Professor Peter **Surtees**

Professor Peter Surtees worked in auditing practice in Bloemfontein from 1962 to 1979; served in the Accounting Department at Rhodes University from 1980 to 1997; held a part-time position in the Department of Finance and Tax at the University of Cape Town from 1998 to 2016. He was Tax Director at Norton Rose Fulbright from 1998 to 2015. Professor Surtees is currently in private tax practice and resides in Napier, Western Cape. He has been a member of the Tax Court since 2007 and a consultant for the SAIT TaxHelpline since 2019.



Professor Deborah **Tickle**

Professor Deborah Tickle is a Chartered Tax Adviser and a Chartered Accountant (SA) who is currently an Adjunct Associate Professor at the University of Cape Town, where she lectures tax to Master's students.

Previously, as Managing Partner of the Tax Department at KPMG in Cape Town, she led the team for ten of the 31 years she spent consulting for large, listed, and global clients. She now provides technical support to a number of smaller and boutique tax firms. Professor Tickle served on the Davis Tax Committee from 2015 to 2020 and has also served on the Southern Region (25 years) and National (9 years, including one year as Deputy Chair) Tax Committees of SAICA. She is a trustee of the Children's Hospital Trust and serves as a Non-Executive Director and Audit Committee member at Personal Trust.

Over the years, she has authored numerous papers and articles, presented at seminars, and is a regular feature on the Legislative Update webinars broadcast by SAIT.





Di Hurworth

Di is an admitted attorney with over 30 years of tax experience. She holds a BA, LLB, LLM, and Higher Diploma in Tax.

Di joined Klynveld, Peat, Marwick & Goerdeler (KPMG) in 1991, describing it as “a supportive learning environment with many opportunities to develop tax consulting skills.” She noted that it was “supportive of women who were developing professional careers as well as raising young families.” Di served as a Tax Partner at KPMG for 17 years before leaving in 2019 to establish her own consulting business. She continues to consult independently, providing VAT consulting and technical review services to clients.

Kallie & Trix Pauw

Kallie and Trix Pauw are freelance language practitioners contracted by the South African Institute of Taxation since April 2019. They handle administrative work for Tax Chronicles Monthly and assist the Tax Chronicles Monthly panel members with editing issues.

Kallie worked as a teacher for nine years and then at Parliament for 19 years, including 11 years as Head of the Legislation and Proceedings Section. Following this, Kallie served as an editor at Juta Law, mainly focusing on tax publications, for 14 years.

Trix also began their career as a teacher and has worked as a freelance language practitioner since the mid-1980s. Trix initially worked on contract for the South African Broadcasting Corporation, handling language dubbing of television programs. Since then, Trix has provided translation and editing services in English, Afrikaans, French, and German for various publishers, organizations, and individuals.



TAXTALK Team



Muzikayise Mike
Maseko

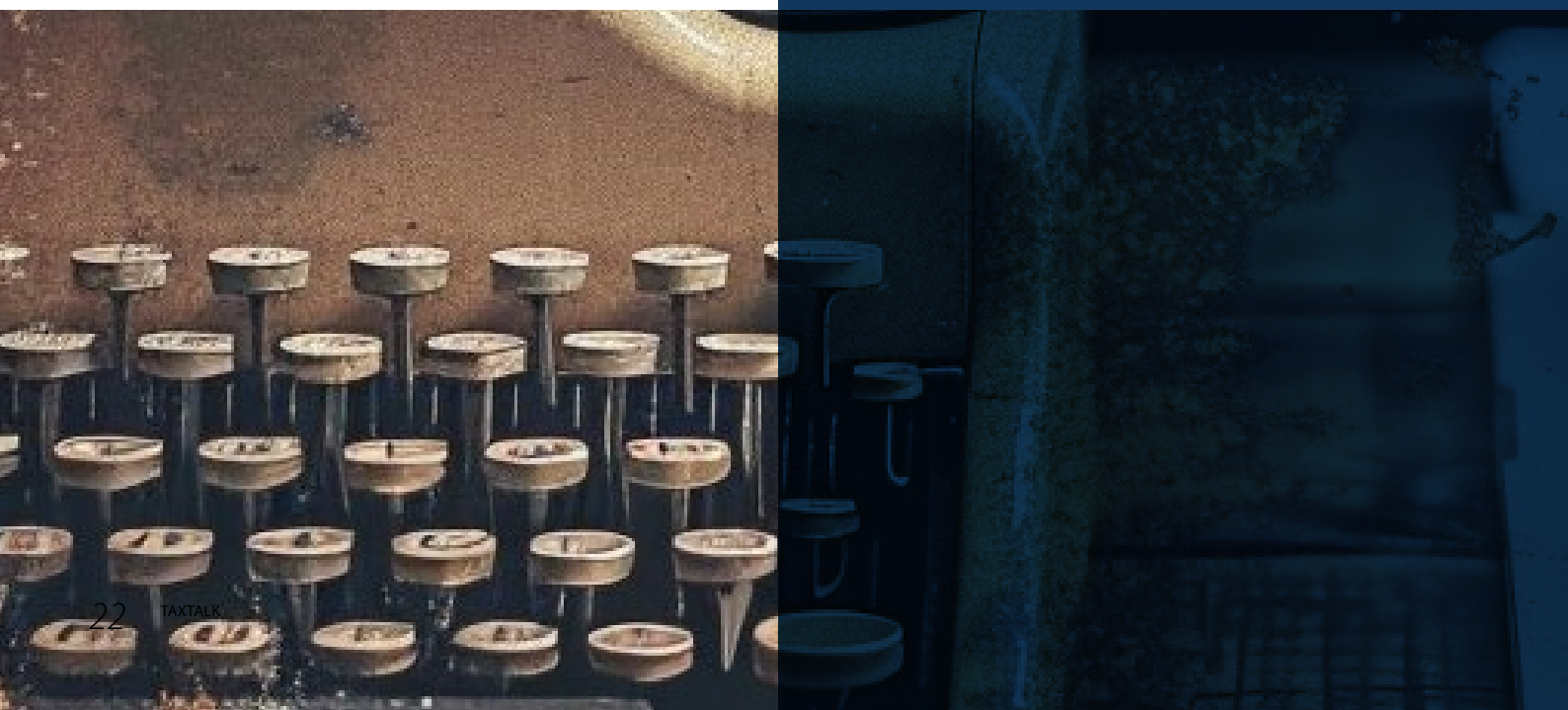
Muzikayise Mike Maseko is the Head of Communications at the South African Institute of Taxation. He spans over a decade of experience working in the communication's sector, with a notable track record in communication development, planning, management, and marketing communication. He has worked for organisations such as the National Institute for Communicable Diseases, Media Monitoring Africa and AgriAid SA to name a few. Mike is passionate about using communication models to best achieve organisational goals and objectives.



Rendani
Nwedamutswu

Rendani Nwedamutswu is an Editorial and Communications Specialist at the South African Institute of Taxation, where she leads the development and execution of strategic communications initiatives. With a strong foundation in editorial oversight, she combines a sharp editorial eye with a passion for storytelling, crafting impactful content that resonates and fosters meaningful connections across diverse audiences.

Prior to joining SAIT, Rendani built her expertise in content creation, editorial work, and communications strategy as a content editor and later as a leader at a fast-paced start-up. Over the course of four years, she played a key role in building and guiding a team that produced high-quality internal and external content, enhancing communication within her department and across various platforms.





Neo Wilma **Makaleng**

Neo Makaleng is a Senior Graphic and Multimedia Designer with over six years of experience in the design industry. Holding a diploma in Graphic Design and Multimedia from Boston Media House, she has worked with renowned companies such as People Magazine, Caxton Newspapers, and IMM Graduate School, where she honed her skills in creative production, marketing, and design strategy.

In 2022, Neo joined the Corporate Communications Department at SAIT, where she has thrived in creating visually compelling designs while also gaining valuable insights into tax-related matters, further expanding her creative and technical skill set. Her diverse background has equipped her with a comprehensive understanding of both the theoretical and practical aspects of design and video editing, allowing her to bring a unique and adaptable perspective to every project.

Neo is passionate about delivering high-quality design solutions that align with corporate identities and resonate with clients.



Tshegofatso **Phiri**

Tshegofatso Phiri is an accomplished creative with over 9 years of expertise in graphic design, digital media, and advertising. Leading creative strategies at SAIT, Tshegofatso specialises in crafting visual identities and brand communication campaigns that resonate across diverse sectors, including retail, healthcare, and corporate branding. With a strong background in both traditional and digital design, she skilfully translates complex concepts into powerful visuals, managing multidisciplinary teams to bring innovative campaigns to life.

Tshegofatso holds a Master's in Design from the London School of Design and Marketing, enhancing her foundation from her earlier studies at the University of Johannesburg. Her technical expertise spans Adobe Creative Suite, UX/UI design, and packaging, while her strategic leadership fosters impactful brand activation and cohesive team collaboration.



Dr Annamarie **Mostert**

I met TaxTalk in January 2022 when I was holidaying with my family at the seaside; I received a call from the editor who asked me whether I would be interested in editing and proofreading articles submitted to a magazine called, 'TaxTalk'. Of course I was interested! When you mention the word 'article', then I am all ears and ready to read with the eye of an author and an editor.

My initial interest was based on my lifelong engagement with research, which started when I was an inquisitive little girl who never stopped asking, "Why?" The talking part reflected my love for language learning and literary analyses. The unknown part of my envisaged companionship with TaxTalk was the emphasis on taxation, which required further exploration; so, I eagerly joined the TaxTalk publishing team at SAIT.

I brought my experience in writing and editing for accredited academic journals to the table for my first meeting with the nine articles submitted for the publication of TaxTalk, Issue 93. I also consulted the South African Institute of Taxation In-House Writing Style Guide compiled by the Head of Communications to ensure a knowledgeable first encounter with the texts. Then, I 'met' the authors by looking at their pictures, reading their profiles and editing their contributions. Their articles were mostly interesting and packed with practical advice for clients and tax practitioners alike. Finally, I met the lady responsible for the design, layout and vibrant cover illustrations during the proofreading stages of TaxTalk, Issue 93, with whom I still have the pleasure of working. Needless to say, I was hooked!

Professional biography:

- Dr Annamarie Mostert, PhD English Applied Linguistics; Accredited Text Editor. (English)
- Writer of academic, business, literary and creative texts
- Writing consultant of academic texts.

Researcher:

language learning, teaching and evaluation

Translator:

English/Afrikaans

My editing and proofreading companionship with TaxTalk articles, as well as with the editor and the designer, has been ongoing since our first acquaintance; I became the supporting editor. I view my supportive role as ensuring that my initial companionship with TaxTalk continues to be meaningful.

Allow me to share the following interpretation of the word, 'meaningful' from a supporting editor's perspective:

1. Receive articles timeously because the authors cared to submit their contributions by the specified deadline.
2. Ensure that the authors' messages are communicated clearly in their articles.
3. Assist in improving the way in which the article has been structured to ensure a logical flow of information for more clarity, if required.
4. Assist in checking the appropriacy and accuracy of the layout.
5. Assist in updating the style guide, if required.

IN CONCLUSION: A WORD OF APPRECIATION

A logical outcome of my reflections on my companionship with TaxTalk as a close friend for the past three years, during which I have edited and proofread 15 issues, is a sense of gratitude. Thank you to the TaxTalk publishing team, who has, in turn, supported me in developing and honing my editing and proofreading skills to promote meaningful communication about successes and challenges in the world of taxation.

Cell: +27 (0)82 463 1505

Email: annamariem@mweb.co.za

OUR COMMITTEES:

SHAPING

TAX POLICY,

EDUCATION

STANDARDS

AND PRACTICE

SAIT's committees play a critical role in advancing tax policy and best practices. In this section, we explore the work of these committees, whose members collaborate to influence tax legislation and guide the evolution of tax practices and education standards in South Africa.



ASSESSMENT COMMITTEE



Annelien Feldtmann

► Neuro-Coach, CA(SA), MCom (Taxation)

Annelien is a highly experienced Chartered Accountant (SA) and Neuro-Coach with over 20 years of experience working across the public and private sectors.

She has a robust background in auditing, accounting, and forensic investigation, having served as a regularity auditor, performance auditor and forensic investigator. Her expertise extends beyond technical proficiency, with a deep passion for people development, helping individuals achieve their professional dreams and personal growth.

Annelien is committed to guiding individuals on their journey toward success, assisting them in gaining clarity on their goals, understanding their behaviours, and implementing effective changes to enhance their personal and professional lives. As a Neuro-Coach, she provides individuals with the tools to manage stress, make positive changes and reach their full potential while holding them accountable throughout their development process.

In addition to her coaching, Annelien plays a pivotal role in organisational development. She assists organisations in designing impactful learnership programmes, creating unique learning and development initiatives, and equipping leadership at all levels with the skills necessary for organisational growth.

Annelien's leadership is recognised in her positions as the chairperson of the Assessment Committee of the South African Institute of Taxation, a SAIT assessor, and a member of the South African Institute of Chartered Accountants Training Programme Sub-Committee. She has also served as a SAICA assessor, reviewer, and training officer. Her involvement extends to distance learning institutions and a global clientele as an Executive, Business, and Career Neuro-Coach, demonstrating her commitment to fostering individual and organisational development worldwide. At SAIT, Annelien has played a pivotal role in driving key initiatives aimed at improving the organisation's training and workplace readiness programmes.

- As the Chairperson of the Assessment Committee,

Annelien provides leadership and oversight of the assessment processes, ensuring that trainee evaluations are fair, consistent and uphold the highest professional standards. Under her leadership, the assessment frameworks were continuously refined, contributing to the development of well-qualified tax professionals.

- She contributed significantly to the development of the logbook online system, collaborating with stakeholders to create a streamlined platform that allowed candidates to document their workplace experience with ease and efficiency. This system ensured that trainees met the required professional development benchmarks.
- She authored the Workplace Experience Provider Manual, a vital resource that outlined clear guidelines for workplace providers on hosting and mentoring trainees. This manual ensures that the work experience meets SAIT's standards and offers trainees the necessary exposure to relevant skills and responsibilities.
- She has conducted logbook reviews and meticulously assessed candidates' documented workplace experiences to ensure compliance with SAIT's training requirements. Additionally, she previously undertook workplace provider visits, where she evaluated the environments and quality of the training provided, offering feedback for improvement where needed.
- Annelien also played a key role in assisting with the submission to the Chartered Institute of Taxation. Her work involved compiling detailed reports and documentation to ensure that SAIT's standards aligned with international benchmarks, thereby enhancing the institute's global recognition.
- Her contributions at SAIT have contributed to shaping both the organisational processes and the professional development of tax practitioners.



DR MUNEEER HASSAN

► Deputy Head of Department of Accounting and Senior Lecturer, University of Johannesburg

Dr Muneer Hassan is the Deputy Head of Department of Accounting and Senior Lecturer at the University of Johannesburg. His portfolio includes heading up research and stakeholder engagements. Dr Muneer lectures Taxation to Honours/CTA students. He joined the University of Johannesburg in 2015 and previously lectured Taxation on the Honours programme with a specialization in Tax. Dr Muneer is a CA(SA), CTA member of SAIT, and holds a PhD in Taxation from the University of Johannesburg. He served articles at PwC and previously held positions as a tax technical advisor at SARS and senior executive, tax legislation and practitioners at SAICA. He also previously served as a member of SAICA's Examinations Committee.

Dr Muneer is an academic member of the SAICA National Tax Committee and a member of the SAIT External Integrated Summative Assessment Committee. He has also served as a member of the SAIT CTA Committee. He is a member of Senate at UJ and an employer trustee on the UJ Pension Fund. He is a contributing author to the series of publications titled, Questions on SA Tax. He is currently a member of SAIT's External Integrative Summative Assessment Committee. The purpose of the SAIT Assessment Committee is to ensure that a high standard is maintained in relation to the Board Exam for each of the identified SAIT designations and that stringent controls are in place to ensure the validity of all assessment results. He is responsible for reviewing the technical standards and quality of the EISA's as part of his responsibilities on this committee.

Dr Muneer also served as a member of the SAIT Chartered Tax Adviser Committee and as a member of the Assessment Committee, a sub-committee of the CTA Committee. In this regard, he played a critical role in the development of an oral assessment that can be likened to a viva oral defence, a method of evaluating PhD students in academia. He also served as the chair and presented at sessions at the annual Tax Indaba, which is organized by SAIT.



TRACY JOHNSON

► Head of Taxation, University of Cape Town

Tracy Johnson is the Head of the Taxation Section (postgraduate studies) in the Department of Finance and Tax at the University of Cape Town.

During her time at UCT, she pioneered the redevelopment of the BCom Honours in Taxation programme to ensure it aligns with the needs of industry in terms of critical knowledge and skills development for young tax professionals. She has also convened the Masters in South African Taxation and Masters in International Tax programmes. Before entering academia, Tracy gained practical experience in corporate tax while working at PwC and has provided independent tax consulting services to various firms in South Africa subsequent to her time at PwC. Tracy is also the South African chair of the Women of IFA Network (WIN), which is part of the International Fiscal Association (IFA) structure. Tracy holds an MCom in South African Taxation, which was awarded with distinction.

With regard to her involvement in SAIT, she was appointed in 2020 to lead the assessment development team, a role which she has held since then. In this role, she oversees and advises on the development of the Tax Technician, Tax Adviser / Tax Professional Board Exams and she also serves as moderator for the Board Exam Papers and results. She has also served on the Assessment Committee and the Education Committee since the inception of these committees. Furthermore, she also served on the CTA Committee, which was an ad hoc committee created in order to develop the criteria of assessment for the CTA designation, where such designation is held by the Chartered Institute of Taxation in the United Kingdom and has been licensed to SAIT for use in South Africa for individuals who are Africa for individuals who are successful in such assessments.

Other members of this committee:

- Donè Howell - Tax Director at BDO

CHARTERED TAX ADVISER COMMITTEE



**AZWINNDINI
MANENZHEE**

► Cross-Border Tax and Fiduciary Adviser

Azwinndini Manenzhee is a Chartered Tax Adviser with an MCom in South African and International Tax from the University of Johannesburg. She has played a vital role on the SAIT Chartered Tax Adviser (CTA) Committee, contributing significantly to the development and approval of policies and guidelines governing the CTA designation application process.

Azwinndini was involved in formulating the Portfolio of Evidence Policy and engaging in strategic discussions that shaped the direction and integrity of the CTA designation. She advocated for transparency and accessibility in the application process, ensuring aspiring tax advisers had a clear pathway to achieve their professional goals.

Azwinndini's career has been enriched by her experience as an International Tax Advisor at prestigious firms such as PwC and EY in the Middle East. In these roles, she specialized in assisting multinational companies with cross-border tax compliance, corporate tax planning, and managing the complexities of permanent establishment risks. She conducted in-depth analyses of international tax treaties and regulations, providing tailored solutions to align with clients' business strategies. Her approach to taxation is to simplify complex concepts, making them more accessible and building strong relationships with clients and stakeholders.

Outside of her professional life, Azwinndini is a passionate dressmaker and enjoys creating unique designs in her spare time. As a proud mother of two, she shares her life with her loving husband. Her creative outlet of sewing offers a refreshing counterbalance to her complex professional pursuits, allowing her to express her individuality while bringing her creative visions to life.



BENJAMIN MBANA

► Tax Partner

Benjamin is a Tax Partner who advises on a wide range of corporate tax matters, specialising in M&A transactions, inbound and outbound investments, corporate re-organisations, preference share, debt financing transactions and exchange control.

His expertise and experience have seen him advise on a number of complex and high-profile transactions for both international and domestic corporate entities. Benjamin started his career at Ernst & Young (South Africa), he then worked at DLA Piper (South Africa) and A&O Shearman (South Africa) (both international law firms) and as of January 2025, he will be a partner at Bowmans.

Throughout his career, Benjamin has contributed to numerous SAIT platforms, including being a guest speaker at the SIAT Student Tax Conference (between 2015 and 2016), being a panellist at the SAIT Tax Indaba (between 2019 and 2023), being a panellist at the SAIT Budget Breakfast in 2021, being a member of the SAIT Chartered Tax Advisory Committee tasked to develop the strategic documents and guidelines relating to the Chartered Tax Advisory designation and more recently being part of the SAIT Tax Technical Work Group for corporate and international tax.

Benjamin's contributions have added to the development and education of young tax professionals, discussion and breakdown of complex tax topics to various stakeholders, collaboration on pressing tax issues and assistance in advancing the understanding and practices in the industry, as well as enhancing SAIT's contribution to legislative tax design.



EKOW EGHAM

► Tax Leader, EY Africa

Ekow Eghan is based in Johannesburg and leads EY's Africa Tax practice.

Specialising in international tax planning and associated tax controversies, he has been instrumental in shaping tax strategies for multinational corporations across Africa.

Ekow played key advisory roles in the design, development and launch of the Chartered Tax Adviser programme, which has significantly enhanced the global standing of South African tax professionals. As a member of the CTA Committee, he has helped to create a practical and forward-looking designation process. He has also strongly advocated for broader stakeholder engagement between SAIT and the profession, often emphasising the importance of navigating emerging tax laws and policy outcomes together.



HEMAMALINI MOODLEY

► Vice President: Global Tax

Hemamalini (Hema) Moodley leads the global tax function for the Sasol Group.

She has extensive experience in various sectors and industries (tax authorities, professional services, telecommunications, alcoholic and non-alcoholic beverages, mining, chemicals, oil and gas) with different tax types across the globe.

Hema is a Chartered Tax Adviser and Master Tax Practitioner with SAIT and is passionate about driving transformation, knowledge sharing, providing strategic insights and contributing to legislation and tax policy matters.

Being a member of the SAIT CTA Committee, Hema played an instrumental role and contributed to the CTA Membership Competency Assessment Policy Document, particularly the portfolio of evidence evaluation criteria, in support of awarding the CTA designation. The CTA policy framework aims to foster a fair and inclusive society by recognising prior learning and expertise.

The CTA designation is aspirational and Hema promotes and encourages non-members to join SAIT, a recognised professional body with a notable footprint in tax and customs that provides excellent benefits and technical support to its members, which has supported her professional development as well.



MADELEINE SCHUBERT

► Founder, Madeleine Schubert Consulting and Madeleine Schubert Corporate Consulting (Pty) Ltd

I am a highly accomplished legal and tax professional with over 25 years of expertise in fiduciary services, domestic and international taxation, commercial law, and corporate and legacy planning and structuring.

My career journey has seen me advance from training positions to executive roles at some of the most prestigious organisations, including Deloitte, Ernst & Young, KPMG, Shepstone & Wylie Attorneys, Citadel/Peregrine and Sentinel International Advisory Services, before establishing my own successful practice. I bring a unique blend of legal insight, tax acumen and business strategy to drive growth and transformation for my clients.

I played a pivotal role in developing the criteria for the Chartered Tax Adviser designation in collaboration with the South African Institute of Tax Professionals, ensuring that selected professionals meet rigorous standards. I also serve on the SAIT Wealth and Corporate Tax Committee, contributing to discussions on wealth management, corporate taxation and commercial law.



MBAI RASHAMUSE

► Tax and Legal Services Leader

Mbai is the Tax and Legal Services Leader at PwC, Southern Africa. She is a tax partner specialising in financial services, with over 15 years experience in the industry.

Mbai has held various roles in PwC, including Tax and Legal Services' COO, Transformation, diversity and inclusion leader, Trustee of the PwC Staff Provident Fund, among others. Besides all these, Mbai still finds time to be a devoted wife and mother to her two beautiful children.

Mbai is a qualified chartered accountant (SA), she also holds the SAIT Chartered Tax Adviser designation. Mbai graduated with a Masters in Taxation degree from the University of Pretoria and obtained the National Certificate in Financial Markets and Instruments from the Academy of Financial Markets.

Mbai had the privilege of serving on SAIT's CTA committee with some esteemed tax professionals. The committee was tasked with developing policies to guide the awarding of the CTA designation. Mbai specifically worked on the Appeals Policy where, together with other members of the subcommittee, they developed a process to be followed by an applicant who wished to appeal the unsuccessful outcome received from SAIT of the designation of CTA. This policy ensures the unsuccessful applicant is given a fair opportunity to appeal the outcome and present any evidence that might not have been considered when the initial decision was made.



MICHAEL HONIBALL

► Director, Countrywide Head of Werksmans Tax Practice

Michael Honiball, head of Werksmans Tax Practice, was one of the founding members of SAIT. He is a member of the SAIT Chartered Tax Adviser Committee.

Michael is himself a Chartered Tax Adviser and a SAIT Master Tax Practitioner since 2005. He is also a Professor in Practice at the University of Johannesburg and is passionate about developing tax education and training.

The CTA designation is the highest of SAIT's tax practitioner designations. The CTA designation was originally developed in the UK by the Chartered Institute of Taxation, which is the leading UK body for tax professionals. SAIT is the exclusive custodian of the CTA designation in South Africa.

The SAIT CTA Committee determines the main entry criteria, the application process, the compliance criteria, the assessment process, and the retention criteria. For more information on the CTA designation, [here](#).



MOHAMMED MAYET

► Head of Tax, Anderson SA

Mohammed is a seasoned tax professional and a registered Chartered Tax Adviser with 29 years of experience in the field of taxation, Risk and Corporate Governance.

Mohammed spent 17,7 years with the South African Revenue Service at a senior management level. Thereafter, he spent 11,3 years to date in the private sector which included a board position at a listed / unlisted entity, a Big 4 professional services firm, a mid-tier firm and a legal and tax firm.

Mohammed's experiences cut across servicing the financial service industry, High Net Worth Individuals, Public Office Bearers and Celebrities, General Sectors, Cross Border transactions, M and A'S, crypto sector, manufacturing sector, motor industry, IT and telecoms sector, FMCG; working with tax authorities within the continent and providing tax advisory and compliance opinions. Mohammed has also presented at international tax events in the EMIA region and annually provides various podcasts for post-SA budget events.

As a dedicated member of the SAIT CTA Committee, Mohammed has played a pivotal role in contributing to the CTA *Appeal Policy and Procedure* Document. Committed to the aspirational goals of the CTA designation, Mohammed actively promotes SAIT membership amongst non-members across all levels of their tax careers.



STEPHEN BOAKYE

► Associate Director in the Johannesburg Corporate Tax division at PwC

Stephen is an Associate Director in the Johannesburg Corporate Tax division at PwC. He is an insurance tax and financial instruments taxation expert. He is a fellow member in good standing with the Association of Chartered Certified Accountants in the United Kingdom.

He is a Chartered Tax Adviser with the South African Institute of Taxation. He holds a Bachelor of Science degree in Chemical Engineering.

He also holds a Master of Commerce (specialising in taxation) degree and Mining Tax Law qualifications from the University of the Witwatersrand and a degree equivalent qualification in Advance Financial Markets and Instruments.

He specialises in the delivery of professional tax services in the areas of tax advisory, deals, tax planning and compliance services in the financial services industry and has done so for the past ten years. Clients for whom Stephen has worked include entities with global operations in the financial services sectors.

Stephen heads the training department within the Financial Services Taxation team. Stephen is also a guest lecturer at the University of Johannesburg, where he lectures on tax to the

Master of Commerce (South African and International Tax) students.

Stephen chaired the CTA committee and, together with other committee members, designed the requirements to qualify for admission as a CTA, with the broader objectives being to uphold the standard of the CTA designation and to promote high standards of professional conduct and competence for those engaged in the provision of advice and services in relation to taxation in South Africa. Stephen played a key role in designing the CTA *Membership Competency Assessment Policy* Document, which sets out the assessment policy and procedures for awarding the CTA designation. Through his efforts and those of his fellow committee members, the foundation for awarding the CTA designation has been formulated.

Other members of this committee

Tracy Johnson
Dr Muneer Hassan

EDUCATION COMMITTEE

Dr Ferdie Schneider

► Director, Crowe Tax and Advisory



Dr Ferdie Schneider was elected to the SAIT Board and Chairperson of the Board in August 2019. Ferdie also serves on the Social and Ethics, as well as the Education Committees of the Board. Ferdie started his career as Tax Law Interpreter and Fiscal Economist at SARS and Treasury. He then moved into commerce and became a Tax Partner at Deloitte and then at KPMG. He joined BDO SA in 2014 as Partner, National Head of Tax and Member of the BDO Board, in charge of a team of about 140 people (including 12 Directors).

Dr Ferdie consults across various industries (e.g. mining, retail, financial, manufacturing, oil and gas, etc.) on a broad spectrum of taxes (e.g. CIT, VAT, PIT, and TP) and tax matters (tax technical opinions, reviews, due diligences, restructuring, etc.). Ferdie has served on various tax technical committees both locally and internationally and he authored and co-authored a number of publications. Ferdie joined Crowe Tax and Advisory in 2022 as Director where he consults on all taxes across industries. Ferdie holds, among others, two master's degrees (one in Economics and one in Tax) and a PhD in taxation.

The SAIT Board collectively bears the legal responsibility to govern SAIT. The three main functions of the Board of Directors include governance, strategic direction and accountability. The Board (as of date of the writing of this article) comprises nine directors, which includes the CEO and COO, and seven Non-Executive Directors. As Chairperson of the SAIT Board, Ferdie has led and managed the Board of Directors for the past five years. Ferdie's responsibilities include providing leadership, setting expectations for SAIT's culture and enabling an environment for constructive discussion and informed decision-making.

Ferdie, as Chairperson, has assisted in steering the strategic direction of SAIT and has ensured good corporate governance. Ferdie plays a

critical role in balancing the interests of the various stakeholders (such as the Members, SARS, National Treasury, The Tax Ombud, audit and law firms, etc.) and ensuring effective communication within SAIT. It is Ferdie's responsibility as Chairperson of the SAIT Board to ensure that the Board of Directors acts in good faith, with due care, skill and diligence, and in the best interests of SAIT, its members and its stakeholders. Ferdie played a key role as Chairperson of the Board when Keith Engel recently resigned with effect end of December 2024 as CEO of SAIT.

Ferdie and the Board had to ensure that the succession plan was implemented as soon as possible. This also included addressing SAIT staff and timeously communicating the CEO resignation to members and stakeholders. Ferdie, as Chairperson of the Board, and the Board have also been intricately involved in various legal matters between SAIT and the Tax Faculty and its founding member[s]. This involved staying abreast of developments, endeavouring to mediate and seek external specialist advice, where appropriate, while acting in the best interest of SAIT, its members and stakeholders.

Ferdie, as a Member of SAIT and Chairperson of the SAIT Board, has played a crucial role at SAIT during the past five years.



BOTLHALE JOEL

► Director

Botlhale is an accomplished tax partner with over 20 years tax experience; she is adept at providing commercial and practical business advice based on in-depth analysis, innovation and engagement with decision-makers. Her experience spans various industries.

Her Financial Services Tax Leader and Tax Account Leader roles involved developing financial services tax strategies and contributions to the implementation of the Big 4 Firm's growth and business strategy. She also led partners in formulating client service strategies through innovation and collaboration.

Botlhale has led multidisciplinary teams and delivered on large Global and Pan-African tax advisory, tax implementation projects, tax audits of numerous large and niche-based financial services clients. In addition, she established a FATCA / CRS reporting and advisory practice at the Big 4. She has been involved in the facilitation of the New Managers Programme and has also participated in leadership programmes with regards to the development and preparation of Associate Directors to partner level. She joined SAIT when it commenced operations in 2008, so it forms part of her 'servant leadership journey' and it is very close to her heart.

Botlhale is a member of the SAIT Education Committee, which is responsible for setting and maintaining educational standards and qualifications in the tax profession. This includes defining entry-level competence requirements, determining the content of academic and professional programmes and upholding the integrity of professional qualification exams, such as RPL assessments and final qualifying exams. Additionally, the EC is tasked with accrediting universities, approving and monitoring training offices, and establishing sub-committees for essential functions like accreditation, examinations and SAIT membership designations. These responsibilities collectively ensure that SAIT members achieve and uphold high standards of professional competence.



GRAEME SAGGERS

► Lecturer, University of Cape Town

Graeme is a seasoned Chartered Accountant and Chartered Tax Adviser member of SAIT with over 15 years of expertise in the field, serving most recently as Head of Tax at Nolands.

He holds an MCom specialising in Taxation from UCT, where he graduated with distinction. Graeme is actively involved in academia as a lecturer at the University of Cape Town, where he contributes to the Tax Honours and SA Tax Masters programmes. His knowledge and practical insights are evident through his presentations and publications on diverse tax topics, both locally and internationally.

Graeme is a member of the SAIT Education Committee, which is responsible for setting and maintaining educational standards and qualifications in the tax profession. This includes defining entry-level competence requirements, determining the content of academic and professional programmes and upholding the integrity of professional qualification exams, such as RPL assessments and final qualifying exams. Additionally, the Education Committee is tasked with accrediting universities, approving and monitoring training offices, and establishing sub-committees for essential functions like accreditation, examinations and SAIT membership designations. These responsibilities collectively ensure that SAIT members achieve and uphold high standards of professional competence.



LINDY STEYN

► Chief Operating Officer, BDO Tax Services

Lindy is responsible for the operational functioning of BDO Tax Services (Tax) and represents Tax, its interests, interactions and contributions to BDO, on the BDO EXCO.

Her career began in audit where she gained a broad understanding of financial and regulatory frameworks. Having garnered a reputation for consistently delivering high-quality results under tight deadlines and taking ownership of challenging projects or tasks, she was recruited as a Financial Manager in Tax.

Lindy's ability to mobilise teams by sharing knowledge, investing in people and letting them focus on their core skills, led to her being appointed as Chief Operating Officer for Tax. In this role, she is responsible for training and development, risk and quality, people, finances, marketing, branding and strategy. In short, she oversees all activities that keep the Tax division effective and efficient.

The reasons why Lindy excels:

- Lindy is passionate about tax and has focused on improving the South African university and postgraduate training programmes in her role as Training Officer and as part of the Education Committee of the regulating body. She is passionate about guiding tax trainees through their three-year traineeship, ensuring that they are fully prepared to meet the high standards of the firm's prestigious training programme, which ultimately affords successful trainees the opportunity to apply for the Tax Adviser (South Africa) designation.
- In a service industry where people are the driving force, she is committed to elevating people by fostering an environment where individuals feel valued, empowered and equipped to reach their full potential. Her commitment to team development and well-being is grounded in the belief that a supportive, engaged workforce is key to success.

- As tax is in a heavily regulated industry, she plays a critical role in managing risk and quality assurance, ensuring the highest standards of compliance and performance for BDO. Lindy is also Tax Financial Manager where she oversees budgeting, financial planning and resource allocation to support sustainable growth.
- She oversees marketing and branding efforts, focusing on ensuring that BDO's values and expertise are effectively communicated to clients and the broader market.
- Lindy enjoys the strategic planning element of management, wherein she shapes the long-term direction of tax. She ensures the strategy aligns with broader market trends and evolving needs of the clients by balancing growth with operational efficiency.

Whether assisting with clients or supporting Tax staff, Lindy's approach continues to elevate the BDO values and ensures that tax continues to be one of the top-performing service lines in the business.

Lindy is a member of the SAIT Education Committee, which is responsible for setting and maintaining educational standards and qualifications in the tax profession. This includes defining entry-level competence requirements, determining the content of academic and professional programmes and upholding the integrity of professional qualification exams such as RPL assessments and final qualifying exams. Additionally, the Education Committee is tasked with accrediting universities, approving and monitoring training offices and establishing sub-committees for essential functions such as accreditation, examinations and SAIT membership designations. These responsibilities collectively ensure that SAIT members achieve and uphold high standards of professional competence. Designation, [here](#).



MICHAEL HEWSON

► Founder and Director, Graphene Economics

Michael Hewson is the founder and Director of Graphene Economics, a specialist transfer pricing (TP) advisory firm, and a Chartered Tax Adviser member of SAIT. He has almost two decades of experience in TP in Africa.

In 2023, Graphene Economics was named African TP Firm of the Year by the International Tax Review. Michael was also listed as a 'World TP – Highly Regarded' professional in the latest ITR World Tax rankings for 2024/25. Michael is a member of Transfer Pricing Economists for Development, a Paris-based non-profit organisation focused on providing input relating to TP in developing countries.

Previously, he was a partner at one of the Big 4 in South Africa, where he was responsible for supporting the TP teams across Africa. Michael has an MCom in Financial Economics, Honours in Econometrics and a Higher Diploma in Tax (Law). He has presented on various aspects of transfer pricing in several countries, including the DRC, Germany, Ghana, Kenya, Mauritius, Mozambique, Netherlands, Tanzania, UAE, UK, and Zimbabwe. Most recently, he has presented at the IBFD Africa Tax Symposium in Nairobi, and at IFA 2024 in Cape Town, and has been a guest lecturer on the

topic of TP at the University of Johannesburg, the University of Pretoria and the University of Fort Hare. Michael has contributed to three books and several articles. His clients include large listed multinational enterprises operating in various industries.

Michael is a member of the SAIT Education Committee, which is responsible for setting and maintaining educational standards and qualifications in the tax profession. This includes defining entry-level competence requirements, determining the content of academic and professional programmes, and upholding the integrity of professional qualification exams, such as RPL assessments and final qualifying exams. Additionally, the EC is tasked with accrediting universities, approving and monitoring training offices, and establishing sub-committees for essential functions like accreditation, examinations, and SAIT membership designations. These responsibilities collectively ensure that SAIT members achieve and uphold high standards of professional competence.



PROFESSOR THABO LEGWAILA

- Chief Executive Officer of the Office of the Tax Ombud (OTO);
Professor of Law at Wits University

Professor Thabo Legwaila is the Chief Executive Officer of the Office of the Tax Ombud and Professor of Law at Wits University. He holds the following qualifications: B Juris; LLB; LLM; PGDip Tax; LLM and LLD.

Professor Legwaila's extensive tax experience ranges from work in tax consulting, research, policy, administration and academia. He has influenced tax policy as a Director at the National Treasury and as a member of the Davis Tax Committee. He was a research fellow at Harvard University's International Tax Programme. He performed an in-house tax head role for about ten years. He served as the Acting Tax Ombud between July 2022 and September 2023.

Legwaila has published over 35 accredited academic articles and is the editor of two editions of the textbook *Tax Law: An Introduction*. Legwaila enjoys international interactions and has made presentations and keynote speeches at conferences hosted by multitudes of international bodies, including the International Fiscal Association, The US Center for Taxpayer Rights, The Irish Tax Institute, the Australasian Tax Teachers Association, Marcus Evans, the African Tax Authorities Forum, the African Tax Institute and the WU Global Tax Policy Center.

Professor Legwaila is a member of SAIT, holds the Chartered Tax Adviser designation, and is a member of SAIT's Education Committee. He facilitates and encourages engagements between the OTO and SAIT, as well as all other recognised controlling bodies and taxpayers in general, individually or in any formation.



PROFESSOR OSMAN MOLLAGEE

- Senior Partner in PwC Africa's International Tax Services Network

Professor Osman is a Senior Partner in PwC Africa's International Tax Services Network. He is based in Johannesburg and has more than 30 years of tax experience, primarily in corporate international tax and transfer pricing.

Osman has lived and worked in Cape Town, London and Johannesburg.

Osman is also an extraordinary associate professor at UWC and holds postgraduate qualifications in Accounting and in Tax. He is a SA-qualified Chartered Accountant.

Besides his primary focus on client consulting and serving multinational corporates, Osman has also undertaken roles in Tax Technical and Tax Policy counsel, full-time academia, representation on industry and technical bodies, and lobbying and consultation with regulators and policymakers. He is also the co-author of several technical texts and an external moderator at two universities.

Since its inception, Osman Mollagee, Chairperson of the SAIT Education Committee, has been instrumental in overseeing the committee's mandate to shape educational standards and qualifications in the tax profession. This role has involved setting the required competence levels for entry into the profession, determining the content of academic and professional programmes and ensuring the integrity of professional qualification examinations, including RPL assessments and final qualifying exams. Osman has also led efforts to recognise universities, approve training offices and oversee the formation of sub-committees responsible for critical functions like accreditation, examinations and SAIT membership designations. Through these responsibilities, Osman has ensured that SAIT members maintain the highest levels of professional competence.

Other members of this committee

Tracy Johnson
Annelien Feldtmann

FINANCE COMMITTEE



Mike Benetello

► Partner and Co-Head of Tax Practice Group, Bowmans

Mike is a partner and Co-Head of the Tax Practice Group at Bowmans, is an experienced Lead Partner with a proven track record in the tax advisory industry. He is skilled in the taxation of corporations in South Africa, particularly those engaged in mining operations, as well as transfer

pricing, international tax planning, merger and acquisition transactions, debt restructuring, tax dispute resolution, and financial accounting. A strong tax professional with 25 years of specialised experience, he holds a Bachelor of Commerce (Honours) with a focus on Accounting from RAU and is a qualified chartered accountant CA(SA).





SHADRACK MATOME MODIKA

► CFO, CSL Accountants

Shadrack is an experienced Tax Accountant with a strong track record in the accounting industry. Skilled in tax preparation, income tax, financial accounting, data analysis, and strategic planning, Shadrack holds an MCom in Business/Commerce (General) and an MBA (General), both from the Management College of Southern Africa. Currently, Shadrack is a PhD candidate in Business Administration with Mancosa.

Shadrack began his career as a Relationship Manager at Standard Bank before becoming a Financial Manager for a civil engineering firm. In 2009, Shadrack established his own accounting firm. Since then, he has earned the CFO (SA) designation from CIBA and the CTA (SA) designation from SAIT.

Shadrack is also the founder of CSL Learning Institute, a business college, and previously served as Chairperson of the local workgroup on International Tax with CIBA. Currently, Shadrack is a member of the Finance Committee for SAIT and looks forward to further challenges and opportunities for growth.

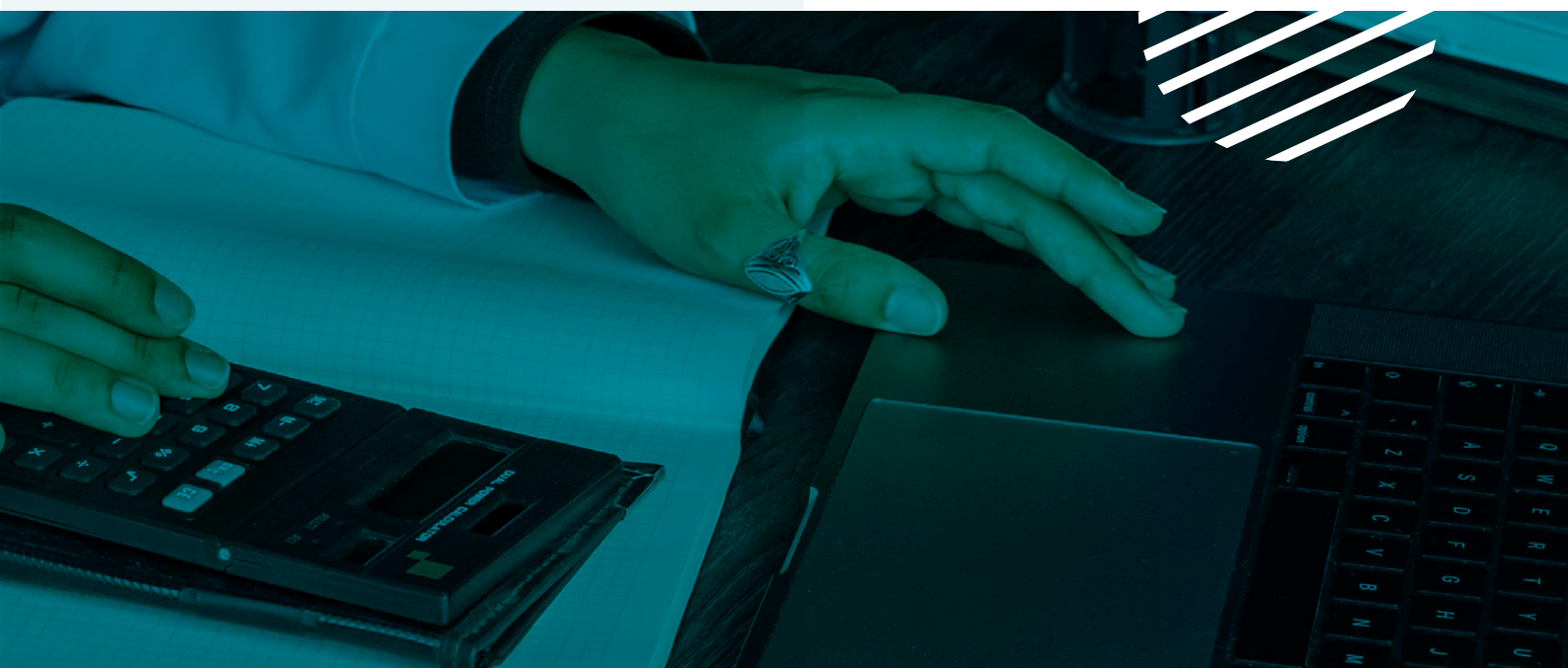


RIRHANDZU NTLEMO

► Non-Executive Director Finance Committee, SAIT

Rirhandzu is a highly skilled and results-driven finance professional with 15 years of experience in the financial services sector. Specialising in driving business growth through strategic financial planning, tax optimisation, and effective risk management, Rirhandzu holds a Master's in Taxation from the University of the Witwatersrand. Additionally, Rirhandzu is a Chartered Tax Adviser with SAIT.

Rirhandzu's expertise encompasses taxation, financial analysis, and regulatory compliance, enabling the delivery of impactful solutions that align with business objectives.



INDEPENDENT SAIT CONSULTANT



ANNELIE LAAGE

► Head of Education, Skill Empower (Pty) Ltd

Annelie Laage is a Chartered Accountant and also holds an M.Com (Taxation) degree. She currently lives her passion for tax training as the Head of Education at Skill Empower (Pty) Ltd. She is also part of a team of tax specialists that work together on a countrywide tax training project at SARS to upskill current employees to be able to attain the tax technician occupational qualification.

By combining her two loves of teaching and taxation, she was able to develop the concept of a Virtual Reality Workplace (VRW) experience. VRW experience allows learners to progress from classroom to employment by equipping them with relevant, holistic, simulated work experience. She has a true passion for upliftment through skills development and strives to increase recent tax graduates' employability and professional skills. Her programmes focus not only on practical skills but also on the candidates' wellness and skills that will contribute to employability and retention.

Annelie's journey with SAIT began more than seven years ago with the marking of the External Integrative Summative Assessments, for which she eventually became an examiner. She assisted SAIT with the re-imagining of both the Tax Technician and Tax Professional Qualifications to align the workplace requirements to practice and also assisted with the development of both qualifications' curriculum documents. She previously assisted SAIT in reviewing the registered workplace providers and currently also assists SAIT with the evaluation of educational institutions to determine

the alignment of their academic curriculum to the Tax Technician and Tax Professional academic requirements.

Having a deep understanding of the conceptualisation of the occupational certificates she was involved in FASSET funded projects providing B.Com (Hons) students with practical training, wellness support and interview skills to assist them in finding their first job. In the very first year of this programme, they achieved a 100% success rate. Not only were the students able to be more employable, but the early integration of practical application with the tax technical aspect improved their academic performance as well.

Skill Empower had run two successful EISA preparation courses; the Skill Empower candidates outperformed other training institutions' candidates. Because of her passion for taxation and upliftment, she is primarily proud of the individual progress of each of Skill Empower's students. She is a true believer that we rise by lifting others, and nothing gives her greater joy than growing the SAIT family of strong, capable, adaptable, empowered, motivated, highly competent individuals with a true passion for tax.

SAIT ASSESSMENT DEVELOPMENT TEAM

PROFESSOR HERMAN VIVIERS

► Associate Professor and Head of Taxation at the School of Accounting Sciences, North-West University (NWU).



Herman Viviers is an Associate Professor and the Head for Taxation at the School of Accounting Sciences at North-West University. He is a qualified CA(SA) who holds a PhD in Accountancy and an MCom in South African and International Taxation.

He has over 15 years of lecturing experience in advanced taxation at the postgraduate level and has received numerous awards for Teaching Excellence. As a researcher, he regularly publishes research articles in the field of Taxation and Accounting Education in both accredited research and popular scientific journals. He has won numerous Best Research Paper Awards for presentations made at both national and international research conferences. He acts as supervisor for numerous Magister dissertations in Taxation and PhD theses in Accounting Education.

Professor Herman Viviers has worked closely with SAIT since 2012. Over the past 14 years, he has acted in different roles and capacities in assisting SAIT in setting, reviewing, marking or moderating SAIT professional assessments such as the EISA Tax Technician and the EISA Tax Professional assessment papers and solutions. Professor Herman is also an active contributor to tax-related articles in SAIT's TaxTalk magazine and SAIT's Tax

Chronicles monthly journal, where he regularly publishes to share his tax knowledge, technical tax advancements and changes with the professional tax practitioners and SAIT community. He was also the mastermind behind and the creator of the Tax Amazing Race events, which SAIT presented in the past to tax students across the country as part of the National SAIT Tax Student Conferences.

During 2024, Professor Herman Viviers acted as marker for one of the EISA Tax Technician Assessments papers and published the following tax-related articles in the SAIT TaxTalk magazine:

- An article titled: *New Limitations and Apportionment Rules for Tax Years shorter than 12 months* was published in the TaxTalk magazine of September/October 2024 (issue 108) and
- Another article titled: *The interaction between Fringe Benefit Values and VAT* was published in the TaxTalk magazine March/April 2024 (issue 105).



LEANIE GROENEWALD

► Senior lecturer at the School of Accounting Sciences of the North-West University

Leanie Groenewald is a senior lecturer in Taxation at the North-West University, Potchefstroom campus. Leanie is a chartered accountant holding a master's degree in taxation and a master's degree in forensic accountancy.

With more than ten years of lecturing experience in Taxation, she is dedicated to empowering students to excel in the field. Her passion lies in fostering a supportive learning environment, where students can grow technically and critically. She strives to inspire curiosity and critical thinking, enabling students to reach their full potential.

As an integral part of the Assessment Committee, Leanie contributed extensively to the development and marking of various SAIT assessment materials for numerous years. Their role involved crafting rigorous exam questions and evaluation criteria to accurately measure candidates' knowledge and skills, ensuring alignment with professional standards. Leanie also co-authored various articles for the TaxTalk magazine.



LEANNE JUUL

► Tax Specialist, OMNE

Leanne Juul is a tax professional specialising in complex tax matters and advisory services. She is employed at OMNE, where she provides in-depth tax guidance to clients.

Previously, Leanne served as a Tax Manager at PwC, where she specialised in advising high-net-worth individuals. She also worked for a Mauritian management company, providing guidance on tax jurisdictions while based in Mauritius and ran her own tax practice prior to that. Passionate and self-driven, Leanne has a deep love for tax and frequently contributes to articles on tax matters and tax compliance.



LEONARD WILLEMSE

► Director

Leonard Willemse holds the position of Director within the SA Indirect Tax practice of AJM Tax with a specific focus on Value-Added Tax. Leonard performed his articles with PwC in Stellenbosch and has 15 years' post-articles tax consulting experience.

He also lectured Tax at postgraduate level as a Senior Lecturer at the University of Stellenbosch for six years.

In terms of qualifications, he holds a BAcc and BAcc Honours degree, as well as an MCom (Taxation) degree, which he completed in 2010, from the University of Stellenbosch and is a Chartered Accountant (SA) (affiliated with SAICA). Leonard is a SAIT registered Chartered Tax Adviser. Prior to joining the business, he was employed as a senior manager in the Mazars Tax Consulting department, having joined them in January 2015. He acted as the Indirect Tax Focus Group Leader for South Africa. Leonard has been a member of the SAIT EISA Assessment Team for several years, where he has fulfilled many responsibilities as an examiner, marker and reviewer.

In his experience, VAT is often the cause of taxpayers' and tax practitioners' disputes with SARS. As such, Leonard is a firm believer that VAT should never be neglected or seen as only a '15% tax', as the VAT Act has many complexities and nuances.

A sound understanding of the VAT Act is, therefore, critical in managing risks associated with VAT. By forming part of the SAIT team, Leonard believes he can make a difference by improving the quality of SAIT members' VAT knowledge and adding value to SAIT's overall objectives of achieving and maintaining high-quality standards. Hopefully, his efforts will cultivate an appreciation for VAT and its intricacies.



MAGDA TURNER

► Senior Lecturer, the Institute of Accounting Science (IAS)

Magda is a senior lecturer at the Institute of Accounting Science.

She is Academic and Operational Head of the taxation division and the head of the Taxation and Legislation module on the IAS APC ACTION Professional programme. She is also a member of the IAS management team and sits on the management committee which runs the institute and also assists with the management of the Institute as the Acting Head of the Institute.

An invaluable member of the IAS team, Magda joined the Institute of Accounting Science in 2018 and has been instrumental in growing the programme from a startup into one of the biggest PGDA programmes in South Africa. Magda is recognised as a top taxation academic. She is also very active in the chartered accountancy profession, serving in the past as an umpire, marker and academic reviewer for the South African Institute of Chartered Accountants.

During her tenure at the IAS, Magda has helped build a postgraduate diploma in accountancy, two bridging programmes, an Initial Test of Competence board course and, most recently, a SAICA assessment of professional competence professional programme. She has boundless energy and is dynamic and committed in all she does.

Before joining IAS Magda was a tax lecturer at the University of the Witwatersrand for 18 years and also worked for the South African Revenue Service for 4 years.

Magda has a number of research publications, presented at various local and international conferences, acted as a supervisor for both honours and master research students and still assists universities as external examiner. Magda has been an active member of the Southern African Accounting Association from 2000.

Magda also assisted FASSET for several years with the presentation of their annual Tax Update.

Magda is also involved at the South African Institute of Taxation, the largest controlling body for tax professionals. Magda's involvement started in 2013 as a member of South African Institute of Taxation's Expert Panel that was tasked with curriculum and competency development. Subsequently, her involvement was more concentrated on the moderation and marking of the Tax Professional Assessment.



NOXOLO LEBYANE

► Tax and Treasury Manager

Noxolo Lebyane is an experienced Tax and Treasury Manager with a strong background in both the accounting and tax industries.

Following a Bachelor of Commerce degree and an Honours degree in Tax from the University of Johannesburg, Noxolo is a qualified Tax Adviser (SA) and a registered tax practitioner. Known for being self-driven and hardworking, Noxolo is passionate about corporate tax, VAT, career development, and mentorship.

Noxolo is committed to empowering others and making a meaningful contribution to the tax industry. In her personal life, she enjoys spending quality time with her husband and daughter. As a key member of the Assessment Committee, Noxolo played an instrumental role in the marking of SAIT assessment material. Her responsibilities included accurately measuring candidates' knowledge and skills, ensuring that they aligned with professional standards.



RIAAN WESSELS

► Tax Lecturer

Riaan Wessels holds a BCom in Accounting, a BCom Honours, and an MCom in Taxation degree, and is a registered Chartered Accountant affiliated with the South African Institute of Chartered Accountants (SAICA).

He completed his articles at Deloitte and Touche (Deloitte), gaining valuable experience at four of their international offices.

Riaan is passionate about teaching and, after his stints overseas, was fortunate to join the University of Johannesburg (UJ). He enjoys helping students understand complex tax principles and their practical applications, believing firmly that education can change lives. He has served as a marker and reviewer within the SAIT External Integrated Summative Assessment team for several years.

As an experienced tax lecturer, Riaan is involved in the Tax Honours programme at UJ, where students choose tax as their career path, often pursuing the SAIT article route. The programme aims to equip students with an exceptional technical foundation, assessing them on practical, relevant, and current topics. This approach ensures that UJ students are well-prepared for the workforce, with the university regularly producing a high number of successful candidates for the SAIT EISA, achieving impressive pass rates.





SHANNISE MBHELE

► Country Tax Manager, IBM

Shannise Mbhele is the Country Tax Manager at IBM. She holds a master's degree in South African and International Tax from the University of Johannesburg.

With extensive experience in corporate tax compliance and advisory, Shannise focuses on the evolving taxation landscape of companies in the digital economy.

Her professional journey began in 2016 when she joined EY's tax training programme in partnership with the South African Institute of Taxation (SAIT). In 2019, she became a registered Tax Adviser and Tax Practitioner after passing the SAIT External Integrated Summative Assessment.

In addition to her corporate role, Shannise is passionate about education and has contributed to the tax profession by assisting SAIT with the marking of the Tax Technician exam for the past four years. This role has allowed her to help develop and assess future tax experts, ensuring the quality and accuracy of the evaluation process. Her experience in the tax field has provided valuable insights during the marking process, ensuring that exam candidates are held to the highest professional standards. This opportunity has deepened her understanding of tax education and reinforced her commitment to advancing the tax profession.



TANYA HILL

► Senior lecturer in the Department of Taxation in the Faculty of Economic and Management Sciences at the University of Pretoria

Tanya Hill is a senior lecturer in the Department of Taxation in the Faculty of Economic and Management Sciences at the University of Pretoria.

She lectures Taxation to both undergraduate and postgraduate students. Tanya is a lecturer, researcher and Chartered Accountant (CA(SA)) with 20+ years of experience in teaching, training and the corporate business world. Tanya holds the following degrees: MCom (Taxation) (cum laude), BCom Hons (Accounting Sciences) and BCom (Accounting Sciences). Tanya is currently the course co-ordinator on the BCom Taxation Honours programme at UP. She is passionate about teaching and developing individuals to their full potential.

She plays a pivotal role in the Tax Honours programme at UP and has been instrumental in assisting students with starting their Tax journey with SAIT. She makes it her goal to ensure that all her students are fully equipped to enter into the workplace successfully after their Tax Honours year by ensuring that her students engage regularly with SAIT and various future employers, learning critical workplace skills and the practical application of theoretical concepts. Tanya is also involved in the exam committee with SAIT. She has acted as an examiner, reviewer and a marker in the SAIT EISA Tax Professional Exam. Currently, she has been appointed to moderate the full process of the SAIT EISA Tax Technician Exam. Tanya is a passionate teacher with extensive corporate experience who loves seeing students excited about entering the professional arena and making a success of their Tax careers.

Other members of this committee

Tracy Johnson
Graeme Saggars

UNIVERSITY REPRESENTATIVES



DANIËL SCHMIDT

► Senior Tax Consultant

Daniël Schmidt is a qualified Tax Adviser (SA) with the South African Institute of Taxation. He is currently a senior tax consultant at BDO Tax Services (Pty) Ltd, representing the VAT and tax disputes department.

Known for his dedication, drive, and ambition, Daniël is passionate about excelling in his tax career and continuously expanding his expertise. Outside of his professional work, Daniël is an enthusiast of open-water swimming, adrenaline sports, and fitness activities. He also enjoys off-road motorcycle events and skydiving.

Daniël has a longstanding association with SAIT, which began in 2021 during his first year as an article clerk. After accumulating the necessary experience, he was eligible

to sit for the External Integrated Summative Assessment board exams in September 2023, where he achieved recognition as a Top Performer. Following this, he began representing SAIT at universities, presenting on various career paths in taxation. Sharing his journey and insights has been a rewarding experience for him, as he guides students in their academic and professional choices.

Daniël looks forward to continuing to contribute to the field of tax and helping future professionals reach their potential.

GODFREY WILLIAMS

► Tax Technology Specialist

Godfrey Williams is a Tax Technology Specialist with over a decade of experience in managing tax operations across multiple sectors.

He currently focuses on tax compliance oversight in 13 African countries, with expertise in South African tax laws, system implementation, and financial management. He leverages technology to streamline compliance and drive fiscal efficiency, offering strategic insights that align with both tax and financial regulations.



Godfrey's experience spans roles in multinational companies, and he is a dedicated member of the South African Institute of Taxation, holding a Tax Adviser (SA) designation. He has also represented SAIT at the university level, presenting to students about diverse career paths in taxation. Sharing his journey, experiences, and insights with students has been incredibly rewarding, helping them navigate both their academic and career choices.

SAIT REGIONAL REPRESENTATIVES



CONRAD VILJOEN

Conrad Viljoen, the esteemed CEO at CTV & Associates, stands as a luminary in accounting and taxation, underpinned by an impressive educational background including a Bachelor of Commerce (BCom) degree in Taxation and Honours with Cum Laude distinction and further enhanced by certifications in Business Rescue and Tax Dispute Resolution. His visionary leadership has markedly raised industry standards, evidenced by his influential publications and active participation in academic forums. Conrad's profound understanding and innovative approach to complex tax issues have significantly shaped and advanced tax practices. Central to his leadership ethos is fostering a culture of respect, empowerment and team development, which has been instrumental in driving excellence and innovation at CTV & Associates.

His adaptability to legal shifts, coupled with a fervent commitment to improving client financial outcomes, firmly establishes Conrad as a dynamic professional and an authoritative figure in his field, spearheading transformative change and guiding CTV & Associates towards new industry benchmarks.

Conrad has an in-depth knowledge of all the relevant tax laws and specializes in income tax, corporate tax, VAT and employee's tax. Furthermore, he has a great understanding of the Tax Administration Act when it comes to debt management, such as section 200 compromises and deferment arrangements. Conrad is proud to say that he has helped over a thousand taxpayers to settle their tax debt through these avenues. This has helped the taxpayers to continue with their trade to contribute to the fiscus, which proves an excellent success rate.

The daily tasks performed by Conrad play a crucial part in ensuring taxpayer compliance, assisting SARS in meeting their budgets, and lightening their burden. As a regional representative, I found it very important to bring SARS and the concerns of the taxpayers together in order to ensure transparency and understanding from both parties. It is also important to inform the taxpayers about the do's and don'ts when it comes to the relevant tax laws; this is what makes him an immaculate tax practitioner.

Conrad can be reached at conrad@ctv-tax.co.za or 072 580 2482. It will also be very useful to visit our website at www.ctv-tax.co.za.



DIAMOND-TIMMIA STAFFORD

Diamond-Timmia Stafford is a qualified tax practitioner and the Director of Stafford & Co, a boutique tax advisory firm in South Africa offering personalised tax compliance and advisory solutions. With a solid academic foundation, she holds an undergraduate degree in Financial Accounting and a BCom Honours in Taxation from the University of Cape Town. Her professional journey was significantly shaped at PricewaterhouseCoopers (PwC), where she completed her SAIT articles and successfully qualified as a Tax Adviser TA(SA)[™] through the EISA examination. This experience provided her with invaluable insights and expertise in handling complex tax matters, establishing her as a knowledgeable and trusted professional in the field.

As a SAIT Western Cape Regional Representative, Diamond-Timmia actively contributes her expertise and insights to the tax community, ensuring that tax professionals and businesses stay well informed about the latest regulatory developments and changes in tax law. Her role within SAIT allows her to engage with fellow tax practitioners, offering them support and insights to enhance their practice and ensure they remain compliant and effective in a dynamic regulatory environment. She is committed to promoting ethical standards within the profession, advocating for integrity, transparency and continuous development among her peers.

At Stafford & Co, Diamond-Timmia's approach is client-centric, focusing on guiding clients through intricate and often challenging tax scenarios, including corporate restructurings, international tax planning and cross-border transactions. By leveraging her deep technical expertise and experience, she provides strategic advice designed to optimise clients' tax positions, minimise liabilities and maximise financial efficiencies. Whether working with individual expatriates navigating complex residency requirements or advising large corporations on tax implications related to mergers and acquisitions, Diamond-Timmia ensures that every client receives tailored strategies aligned with their specific financial goals.

For more information on the services provided by Stafford & Co., including insights into the firm's bespoke tax strategies, please visit <https://www.staffordco.co.za/> Diamond-Timmia is also available for consultations and inquiries directly via email at diamond@staffordco.co.za She welcomes the opportunity to connect with clients and peers alike, offering her expertise and support to those navigating the complexities of tax compliance and advisory services in South Africa.



OBSERVATIONS

OF A SAIT

HELPLINE CONSULTANT

Tax technical consultants: Trusted advisors in tax excellence



Learn about the expert tax technical consultants who serve as trusted advisors to SAIT and its members. Their in-depth knowledge and guidance on complex tax matters help ensure that SAIT stays at the forefront of tax developments.





DI HURWORTH

I am an admitted attorney with over 30 years of tax experience. After completing my studies (I hold a BA, LLB, LLM and H Dip Tax) and my articles, I started my career in tax and have never looked back. I joined Klynveld, Peat, Marwick & Goerdeler (KPMG) in 1991 and found it to be a supportive learning environment with many opportunities to develop tax consulting skills. It was also supportive of women who were developing professional careers as well as raising young families.

I was a tax partner at KPMG for 17 years but left in 2019 to start my own consulting business. I still consult independently with clients, providing VAT consulting and technical review services.

VAT was introduced in 1991, just as I was starting my career in tax, and has always been my focus. I particularly enjoy the fact that, because it is a transactional tax, one is constantly exposed to different business transactions and how they interact with indirect tax.

I joined the SAIT Tax Helpline in 2022 and have thoroughly enjoyed the work. After so many years in tax, one would think that giving guidance on VAT queries would be relatively straightforward; however, I am constantly challenged by queries and wake up in the morning thinking about the answer or a solution to the question posed! Queries have ranged from the VAT treatment of recycled cooking oil, the sale of macadamia nuts, different educational services, supplies to non-residents, registration issues, sales and rentals of fixed property, leasehold improvements, to the supply of agricultural products and export of goods.

Being a Helpline consultant falls squarely within my love of assisting tax consultants in finding solutions for their clients to determine the VAT implications of different business transactions. The tax world constantly changes and businesses evolve; there is always a new challenge. I think the Helpline is an invaluable tool for tax practitioners. Sometimes, a query will be quick to resolve, as the problem is commonly experienced; at other times, one can see that a practitioner has researched an area in depth and needs confirmation of an interpretation or is not sure where to look next. I always try to include the relevant sections in the VAT Act or references to Guides that SARS publishes, which may assist in providing support and guidance.

Contact details
Cell: 083 448 2397
Email: di@saundersattorneys.co.za
LinkedIn: <https://www.linkedin.com/in/di-hurworth-46332174/>



DUNCAN McALLISTER

Duncan completed his articles with Coopers & Lybrand (now PwC), where he qualified as a Chartered Accountant (SA) in 1981. After spending six years (1978 to 1984) with C&L, he spent six months working in London for Rawlinson & Hunter before returning to SA, where he joined the Durban office of SARS in 1985. He worked on a variety of sections in the Durban office: Company Audit, assessing companies in liquidation, head of individual business, partnership, trust and estates assessing, head of the company assessing section, acting head of the law administration section dealing with all objections and appeals, manager of the tax board and responsible for all JSC and RSC levy rulings. From July 2000 he worked for head office on: drafting Capital Gains Tax (CGT) legislation, presenting seminars on CGT throughout the country, writing numerous guides and interpretation notes and reviewing most of the guides and interpretation notes produced by the Corporate Income Tax Section, participating as an external committee member of the Advance Tax Rulings Section, providing input on selected objection and appeal matters, member of the General Anti-Avoidance Rules (GAAR) committee, drafting income tax and CGT legislation and reviewing draft tax legislation.

Since retiring from SARS on 31 July 2020, Duncan has updated the *Comprehensive Guide to Capital Gains Tax* (Issue 9), which he had authored since inception on a pro bono basis before registering as a tax practitioner on 27 October 2020. He joined Webber Wentzel as an independent tax consultant in March 2021, where he consults on a wide range of matters, including but not limited to capital gains tax. He also consults in his personal capacity, often assisting other firms and tax practitioners. He has written forty-four articles for *Accountancy SA (Integritax)* to date, many of which are reproduced in *Tax Chronicles*, and has reviewed *Stein on CGT*.

Duncan has been answering member queries for SAIT since April 2021 and has participated in a number of webinars for SAIT members. He has also provided SAIT with comments on several SARS Interpretation Notes and guides and has assisted with ruling requests and legislative proposals.

Contact details:
Email: rpdbn@mweb.co.za
<https://www.webberwentzel.com/Specialists/Pages/Duncan-McAllister.aspx>



PROFESSOR PETER SURTEES

In auditing practice in Bloemfontein, 1962–1979; senior lecturer, then professor and head of Accounting Department at Rhodes University, 1980–1997; part-time at UCT Department of Finance and Tax, 1998–2016; tax director at Norton Rose Fulbright, 1998–2015; currently in private tax practice, living in Napier, Western Cape. Member of the tax court since 2007 and SAIT helpline consultant since 2019.

The concept of a helpline for SAIT members is an excellent one, judging by the number and variety of enquiries that come to me each month. The monthly total to the Helpline must run into several hundred. I try to reply to each enquiry as soon as possible because I am aware that if you have asked a question, you cannot proceed until you know the answer.

In my view, the Helpline work is important to SAIT members because many do not have easy access to tax advice on tricky aspects of tax legislation and it is costly to consult the likes of us on a professional basis when you are running a small practice.

One thing that has bothered me in my years as a Helpline consultant is that it is clear that many members either do not have up-to-date copies of the legislation or, if they do, they do not know how to use them. Perhaps it is easier just to pop an enquiry to the Helpline and let one of the consultants do the work. Similarly, it is just as clear that many members do not have copies of the current issues of the authoritative commentaries such as Haupt's *Notes on South African Income Tax* or the Silke equivalent. Both Juta and LexisNexis have annual compendiums of tax legislation. The Juta one is published under the SAIT umbrella. They contain all the fiscal Acts that we could need.

The well-known comprehensive tax suites, Juta and LexisNexis, complete with tax cases and comprehensive commentary, are expensive—in the region of R10 000 per year; this might be a stretch for a small general accounting practice. However, it is frankly negligent to be a registered tax practitioner and not have, close at hand on your desk or on your laptop, the current issue of a compendium of the Acts and a commentary. Using one of these whenever a tax problem arises will make you a better practitioner and encourage you never to think you know the legislation. I probably speak for my fellow Helpline consultants and every serious tax practitioner as well, when I say that I never, ever, give tax advice without first consulting the relevant Act. Moreover, this applies even to the good old gross income and general deduction formula favourites. I never assume that I know these by heart, let alone the more forbidding ones like section 9D or most of the VAT Act.

Contact: petersur@iafrica.com



ANTON KRYNAUW

I am Anton Krynauw. I am the Managing director of Krycom (Pty) Ltd.

Krycom is a small business which has been involved with eFiling and e@syFile since April 2002. The main focus of Krycom is assisting accountants, corporate clients and individuals with their eFiling and e@syFile queries and problems.

I started working on eFiling in 2002, when there were five service providers that each developed their own eFiling platform. I worked for MyTax as a Sales Representative. The eFiling platforms were not free in those days and I sold the eFiling website to corporate and tax practitioners.

The platforms were then merged and were taken over by SARS. My role then changed to a marketing role until the product started to grow organically. I then switched hats again and started doing the technical support on eFiling. I left in 2012 and after a brief tenure at a Practice Management software company, I opened Krycom in September 2012.

I support the SAIT members with all their eFiling and e@syFile technical issues. In addition to the technical support, I also offer eFiling database clean up services. This ensures that there are no blank profiles on the portfolio's, supplies my clients with a spreadsheet that lists all the taxpayers on their portfolio and states when the taxpayer was last accessed or a return submitted. This is very important for the maintenance of the database and for the practitioner. It highlights the dormant and potentially non-compliant tax payers on a practitioner portfolio so that the practitioner can remove any tax payers that are no longer clients. This is essential as non-compliant taxpayers can potentially cast a bad light on the holding practitioner.

The service I provide to SAIT members and other clients is vital; technical support on eFiling is sparse and response times can be slow. I pride myself that my queries are almost always responded to within 48 hours.

Krycom (PTY) Ltd can be contacted on anton.krynauw@krycom.co.za or at 064 513 2941.

WORK- GROUPS

IN ACTION:

Collaborating for tax innovation

This section highlights the dynamic workgroups within SALT, where professionals collaborate to address current tax challenges and foster innovation. Their collective efforts are instrumental in shaping the future of tax policy and practice.

BUSINESS TAX INCENTIVE AND GRANTS



Christo Engelbrecht
christo@catalystsolutions.global



Director and founder of the Catalyst Solutions and Econest Technology (part of the Catalyst Solutions group); registered tax practitioner and member of SAIT. Christo is an active member of the SAIT Business Tax Incentives, the Grants Technical Work Group and the SAIT Environmental Tax Work Group. He regularly contributes towards shaping tax policy in these work groups. At Catalyst Solutions, Christo partners with clients, driving growth in a compliant and sustainable manner. Catalyst Solutions business comprises carbon and energy efficiency specialists, tax incentive specialists and software engineers, servicing clients in the carbon / sustainability, energy, incentives and ESG reporting areas.

Other work groups: **Environmental Tax**



Darren Margo



Darren is a member of the SAIT Business Tax Incentives and Grants Technical Work Group. He is actively involved in making regular submissions to and on behalf of the SAIT.

Darren commenced his professional career as a patent attorney, specialising in the drafting and prosecution of patent applications, and conducting patent searches. He prepared opinions on novelty and infringement matters in patent, design and copyright law. He soon found that his interest lay in the commercial aspects of intellectual property; he became involved in drafting commercial agreements having IP as basis (typically: licence agreements, supply and distribution agreements, assignment of copyright agreements, confidentiality agreements). Darren continued to practice in these areas when he joined Adams & Adams patent attorneys, before being invited to join Deloitte and Touche, where he was involved in the investigation and assessment of taxpayers' technologies and activities with an eye to maximising R&D income tax deductions.

Since then, he advised the National Treasury, the SA Revenue Services and the Department of Science & Technology on issues of legislative drafting and interpretation in the Income Tax Act. Darren has a particular interest in exchange control issues that arise in transactions having IP as basis.



Moeketsi Marumo

Marumo.moeketsi@yahoo.co.za

Moeketsi is the Interim Chair of the SAIT Business Tax Incentive and Grants Technical Work Group. He has presented several webinars on business tax incentives and grants; he continues to play a key role in drafting submissions to the National Treasury and the Department of Trade, Industry and Competition ensuring that key industry perspectives are represented. Currently, he provides thought leadership support and facilitates meetings with relevant governmental stakeholders, fostering collaboration and advancing the interests of the Business Tax Incentive and Grants membership base. His dedication to effective tax policy positions him as a respected figure in the industry.

Moeketsi holds a Bachelor of Commerce, a post-graduate degree in Economics and a Certificate in Investment Appraisal. Prior to running his advisory and consulting business, he was a Director at the Department of Trade, Industry and Competition and National Treasury; he has been involved in industrial financing including Tax Incentives, Grants, Special Economic Zones, Job Creation and Youth Development instruments for over 20 years. Moeketsi provides advisory and consulting services in private sector and NGO clients to conceptualise, package and access various funding instruments ranging from grants and tax incentive, debt funding and CSI Funding.

In addition to the above, Moeketsi is also a Board member and Chair of the Audit and Risk Committee for Rhiza Holdings.

CORPORATE TAX TECHNICAL



Ansius Vermuelen

avermeulen@deloitte.co.za



Ansius is an Associate Director in Deloitte Tax & Legal and started his career at Deloitte in 2011. He has a Master's degree in Taxation obtained from the University of Pretoria in 2013.

His main responsibilities on a daily basis are to manage various business tax related items internally with clients and with SARS. Ansius forms part of the Deloitte Tax Technical Council responsible for drafting and submitting Deloitte commentary on Draft Taxation Laws Amendment Bills and as part of *Annexure C* during the annual budget processes. Ansius is a registered Chartered Tax Adviser with the South Africa Institute of Taxation.

Apart from work, Ansius is married and has two boys aged 4 and 7. He is also a professional rugby referee and enjoys a cup of coffee or ten.



Craig Miller

craig.miller@webberwentzel.com

Craig is a Master Tax Practitioner and is currently a member of the SAIT Corporate Tax work group who focuses predominantly on advising on the tax implications of mergers and acquisitions and related corporate activity. Craig is an admitted attorney who has served as a partner for nine years at Big 4 accounting firms. Prior to this period, Craig completed an honours degree in financial accounting and found it extremely beneficial to have both a legal and an accounting understanding, particularly since many of his clients are accountants by background. Craig's career has been enriched by the privilege of working with some wonderful clients across different geographies on various assignments.



Professor Deborah Tickle

deborah@tickleontax.co.za



Professor Deborah Tickle is a Chartered Tax Adviser and a CA (SA) who is currently an adjunct associate professor at the University of Cape Town where she lectures tax to Master's students.

Professor Deborah Tickle provides technical support to the SAIT Corporate Tax and SAIT International Business Tax Technical workgroups at various stages of the legislative cycle. She also reviews submissions from these workgroups to ensure technical accuracy and compliance prior to submission to National Treasury and SARS.

Previously, as managing partner of the tax department at KPMG (Cape Town), she led the team for ten of the 31 years she spent consulting to large, listed and global clients of the firm. She now provides technical support to a number of smaller and boutique tax firms. She served on the Davis Tax Committee from 2015 to 2020 and has also served on the Southern Region (25 years) and National (9 years, one of which as deputy chair) tax committees of SAICA. She is also a trustee for the Children's Hospital Trust and acts as a non-executive Director and audit committee member at Personal Trust. Over the years she has written many papers, articles and presented seminars, including being a regular feature on the Legislative Update webinars that are broadcast by SAIT.

Other work groups: **International Business Tax Technical**



Dr Nelson Kekana

nchelanetax@gmail.com



Dr Nelson Kekana is currently the acting Judge at the Gauteng Division of the High Court, in both Pretoria and Johannesburg. He is also Judge, President AJ at the Tax Court in Gauteng. He is a Chartered Tax Adviser and a member of the South African Institute of Taxation with more than fifteen years in the tax industry. Dr Kekana is a newly appointed member of the Corporate Tax Technical Work Group who imparts invaluable knowledge to the technical work group.

Until end of September 2024, Dr Kekana was the Director Postgraduate Studies at North-West University (NWU), a position that came with membership to multiple University committees including Senate committees.

In academia, Dr Kekana has cemented himself as a tax expert who has found a footing at many South African universities. Despite his involvement with the NWU, he is also a part-time lecturer at the University of Johannesburg where he presents the Postgraduate Diploma in International Taxation. He is also an examiner of tax dissertations at various institutions namely, Free State University, University of Pretoria, University of Johannesburg and University of Venda. He supervises doctoral studies in the field of tax. ▶



Hildergarde Cronje

hcronje@deloitte.co.za

Hildergarde has been with Deloitte for more than 20 years. She has been involved in a various tax issues across a range of industries including manufacturing, retail, healthcare and construction. Hildergarde has been recognised as one of the Women in Tax Leaders by the World Tax International Tax Review publication. Her clients are predominantly multi-nationals and listed entities.

Hildergarde is a member of the International Fiscal Association, the SAIT Corporate Tax Technical Workgroup and a Registered Master Tax Practitioner in South Africa and regularly engages SAIT to provide her invaluable submission commentary on policy and legislation.



Itumeleng Nkadimeng

itumeleng.nkadimeng@kpmg.co.za



Itumeleng is a Partner (Director) at KPMG and currently also holds the position of Head of Corporate Tax for the South African practice. Itumeleng has substantial tax advisory experience with over 14 years of tax experience across various industries and sectors in her areas of tax specialisation.

Itumeleng has experience in tax advisory services and specialises in corporate tax. She has advised on a wide range of corporate tax matters including due diligences and corporate tax structuring, group restructures, merger and acquisition transactions (assisting clients throughout the full life cycle of merger and acquisition transactions, as well as with the debt and BBBEE tax aspects of such transactions), tax aspects of private equity transactions and structures, financial model reviews and inputs from a tax perspective (particularly in relation to renewable energy, infrastructure and major projects) as well as providing clients with tax opinions on specific matters.

Itumeleng is currently the KPMG representative on the South African Institute of Taxation Corporate Tax Technical Working Group providing input on tax legislative changes and assisting with maintaining contact and relationships with National Treasury for KPMG. She has previously led presentations as part of SAIT's webinar series, contributed articles / thought leadership to SAIT publications and participated on panels relating to tax matters of social and public interest together with SAIT.



Kristel van Rensburg

kvanrensburg@ensafrica.com



Kristel van Rensburg is an Executive at ENS in the Tax practice. Kristel is a registered affiliate member of SAIT and is also a member of the SAIT Corporate Tax Technical Work Group. She specialises in corporate taxation with an impressive record of experience, which includes advising clients on direct corporate tax, withholding taxes, tax administration and tax compliance (including mineral royalty returns), as well as on tax-efficient acquisition, restructure and funding structures. She has also advised on new and existing employment share incentive schemes.

Kristel is an expert in advising corporates and broad-based black economic empowerment (B-BBEE) shareholders on the tax-efficient structuring, re-structuring, financing and refinancing of B-BBEE investment and ownership transactions, including loans, equity, preference share funding and notional vendor financing arrangements



Nonhlanhla Patricia Sibiya
sibiya91@gmail.com



Patricia Sibiya is a Master Tax Practitioner and a member of the Corporate Tax Technical work group. She is a tax specialist with over 10 years' experience in corporate tax and is well versed in financial services tax, mining tax, international tax and general tax. Patricia is passionate about anything related to tax; she imparts knowledge and delivers to her stakeholders to empower them in making tax-informed decisions. As an academic at heart, Patricia is currently doing a course in financial markets and instruments with the Academy of Financial Markets. Outside of work, she enjoys spending quality time with her loving family, swimming, indoor cycling, playing padel, watching good television and reading.



Timothy Bland
tibland@deloitte.co.za

Timothy Bland is a Master Tax Practitioner and a member of the SAIT Corporate Tax Technical Work Group. As an associate director in Deloitte, Timothy consults widely on all aspects of corporate tax, including international tax and providing tax compliance services to clients. He has been involved in a number of due diligence and tax restructuring assignments and has worked with clients in a wide range of industries, servicing clients in the consumer goods, manufacturing and financial services sectors. The type of services provided to clients include tax advisory services, compliance and reporting advice, preparation and review of income tax calculations.

CROSS-BORDER FINANCIAL FLOWS



Alison Futter
alison.futter@uct.ac.za

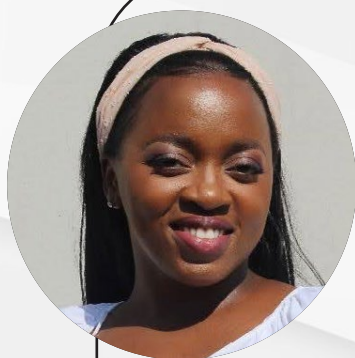


Alison Futter is a Chartered Tax Adviser and a member of the SAIT Cross-Border Financial Flows and Tax Reporting Technical Work Group. Alison has served as a panel member for various technical discussions at prominent SAIT events, contributing her expertise to enhance the discourse on key tax issues. She has over 20 years of international tax experience with expertise in the extractive industries. The first half of her career was in tax consulting at Ernst & Young Cape Town and thereafter she served as the Head of Tax and Acting CFO for South Africa's National Oil Company (PetroSA).

- ▶ Alison is a Senior Lecturer at the University of Cape Town, where she is a convenor (together with Professor Johann Hattingh) for the Master of Commerce/Master of Laws degree in International Taxation. Alison holds a PhD in Taxation from the University of Cape Town.

Alison is a published author of two books and a chapter in the *Intergovernmental Forum's Future of Resource Taxation Handbook*.

Alison's PhD Thesis contrasts the South African domestic double taxation relief with the relief under the tax treaties (including the impact of the Multilateral Instruments (MLIs) as part of Action 6 from the OECD Base Erosion and Profit Shifting (BEPS) Report). The case studies and economic modelling in support of her thesis cover South Africa, Ghana, Nigeria, Egypt and Equatorial Guinea.



Azwinndini Manenzhe

netswera.judy@gmail.com



Azwinndini Manenzhe is a Chartered Tax Adviser with an MCom in South African and International Tax from the University of Johannesburg. Currently, Azwinndini works as a Cross-Border Tax and Fiduciary Adviser and is a member of the SAIT Cross-Border Financial Flows and Tax Reporting Technical Work Group. Azwinndini's career has been enriched by valuable experience as an International Tax Adviser at prestigious firms, including PwC and EY in the Middle East, where she specialised in assisting multinational companies with cross-border tax compliance, corporate tax and navigating permanent establishment risks. Azwinndini approaches the intricate world of taxation with both simplicity and comprehensiveness, as she believes clarity is essential in this complex field.

Outside of her professional life, Azwinndini is a passionate dressmaker, often found behind her sewing machine creating unique designs. She is also a proud mother of two and shares her life with a loving husband. Whenever she has the opportunity, she immerses herself in the world of fabrics and patterns, bringing her creative visions to life.



Cor Kraamwinkel

cor.kraamwinkel@webberwentzel.com



Cor is an international tax specialist with more than 17 years' experience. He is a long-standing member of the SAIT International Tax Technical Work Group and provides invaluable contributions to the thought leadership of the technical workgroup. He has experience in the application and interpretation of tax treaties, holding company regimes, withholding taxes, permanent establishments, international tax structuring for both in-bound and out-bound clients, cross border mergers and acquisitions, exchange control regulatory matters and South African corporate tax. He has worked with clients across numerous industries and sectors, including agriculture, finance and banking, manufacturing, mining, entertainment, e-commerce, retail, insurance, energy and private equity houses.

Cor has a BCom in Marketing from the University of Pretoria, an LLB and LLM (Tax) from UNISA and an H Dip International Tax focused in International Business, Trade and Tax Law from the University of Johannesburg. His expertise has been recognised by various international research organisations including Legal 500 and International Tax Review.

Other work groups: **International Business Tax Technical**



Robyn Berger

robyn.berger@bowmanslaw.com



Robyn Berger is a Master Tax Practitioner and an active member of the SAIT International Business Tax Technical Work Group. Robyn is a Tax Executive in the Bowmans Corporate Department and is a member of the Bowmans Johannesburg office Tax Practice.

Robyn specialises in cross-border tax and exchange control implications of both outbound and inbound investments, with a keen focus on African investments.

Her client base is expansive, thereby affording her broad industry knowledge ranging from private equity, fintech, consumer markets, energy and natural resources, engineering, financial services, hospitality, insurance and retail sectors.

Having previously led the International Tax team at one of the Big Four auditing firms, Robyn also has a broad set of technical skills in the corporate tax, international tax and exchange control space.,

Other work groups: **International Business Tax Technical**



Robert Vercueil

Rvercueil@bravura.net



Robert is based in Johannesburg and has been advising predominantly high-net worth families both in South Africa and abroad for the last decade. Robert has vast experience in the tax and exchange control arena, particularly focusing on assisting individuals and corporates structure their affairs and externalise wealth from South Africa through the SARS and SARB. Robert and the team at Bravura pride themselves on offering tailored solutions to cater for each client's particular needs and assist in navigating an often complex regulatory environment.



Sebueng Selomong

sebueng@selomong.com

Sebueng Selomong is a General Tax Practitioner (SA) and the SAIT Deputy Chair International Business Tax Technical Working Group. Sebueng is an accomplished tax professional currently serving as the Group Tax Manager at Menar Capital (Pty) Ltd, where she oversees the tax function for the Menar Group. In addition, she is a Director at Selomong (Pty) Ltd, providing specialised tax advisory services.

Previously, she held the position of Head of Tax at PPC Group Services (Pty) Ltd, where she managed the company's tax function. During her tenure at PPC, she also acted as the Head of BEE Compliance, developing and implementing strategies to manage BBBEE initiatives.

- ▶ Her extensive experience includes serving as a Tax Manager at Sasol Group Tax, specialising in international tax and transfer pricing, as well as holding a position at SARS within the Large Business Centre as a Specialist in International Tax. Earlier in her career, she worked at Deloitte as a Tax Manager in International Tax and contributed to international treaties at SARS.

Sebueng presently serves as a Commercial Member of the Tax Court. Her diverse background equips her with a deep understanding of both domestic and international tax matters, making her a valuable asset to SAIT.

Other work groups: **International Business Tax Technical**

ENVIRONMENTAL TAX TECHNICAL



Mansoor Parker
mparker@ensafrica.com



Mansoor Parker is a Master Tax Practitioner and an active member of the SAIT Business Tax Incentive and Grants Technical Work Group and the SAIT Environmental Tax Work Group. Mansoor regularly and actively contributes to thought leadership submissions that emanate from these work group forums. Mansoor has presented at numerous large-scale SAIT events and webinars, further demonstrating his commitment to advancing discussions in the field.

Mansoor is an executive in the tax department at ENS, specialising in corporate tax, energy tax, carbon tax and the taxation of major sports events. His most recent experience includes advising on the tax implications of carving out the transmission business from Eskom into the recently incorporated National Transmission Company South Africa and advising Cricket South Africa on the ICC Men's Cricket World Cup 2027. Mansoor has co-authored the *Concise Guide on Carbon Tax* and the *Comprehensive Guide on Carbon Tax*.

Other work groups: **Business Tax Technical**



Oratile Moripe

Oratile.Moripe@ppc.co.za



Oratile Moripe is an accomplished Indirect Tax Specialist with a Master's degree in Philosophy: International Tax, from the University of Pretoria. With a strong foundation in tax regulations and compliance, Oratile brings a nuanced understanding of indirect tax strategies. As a member of the prestigious Golden Key International Honour Society, she is recognised for her academic excellence and commitment to her field. Oratile is dedicated to navigating complex tax landscapes, helping businesses optimise their tax positions while ensuring compliance with evolving regulations. Oratile is family orientated, loves attending music festivals and enjoys reading from time to time.



Zelda Burchell

zelda.burchell@za.ey.com



Zelda Burchell is Chair of the SAIT Environmental Tax Technical Work Group. She is a Senior Manager at Ernst & Young, where she is a member of the Carbon and Energy team in the Tax Advisory Services division.

She holds a master's degree in chemical engineering and specialises in assisting clients with compliance reporting for greenhouse gas (GHG) emissions, carbon tax and the Carbon Border Adjustment Mechanism (CBAM).

Zelda has been working in the carbon and energy space since 2008, assisting companies in a wide variety of industry sectors. She is also certified as a Carbon Audit Professional and a Measurement and Verification Professional.

A wide background image showing a city skyline with various skyscrapers under a blue sky with light clouds. The One World Trade Center is prominent on the right side.

INTERNATIONAL

BUSINESS TAX TECHNICAL



Anne Casey

ancasey@deloitte.co.za

Anne has specialised in international and M&A tax for over 28 years. She also leads the DDR practice with over 15 years' experience in leading global and local buy- and sell-side due diligences. She has extensive experience in structuring acquisitions and disposals, both locally and internationally.



Ashfaaq Gani

ashfaaq3@gmail.com



Ashfaaq Gani is a Master Tax Practitioner and a member of the SAIT International Business Tax Technical Work Group and actively contributes towards the thought leadership position of the technical work group.

Ashfaaq is currently a tax manager in the consulting division of the indirect tax service line at PwC Johannesburg. Ashfaaq joined PwC in January 2014 and is the first PwC SAIT tax professional trainee to complete the qualification. During his time at PwC, Ashfaaq has gained experience in various industries and specialises in matters including drafting opinions, due diligence reviews, audit of tax reviews, health check reviews, apportionment ratio analysis, applying to SARS for voluntary disclosure, lodging of objections, application of rulings to SARS, restructuring transactions, training, assisting clients with disputes with SARS and advising clients on ad hoc VAT matters.



Benjamin Mbana

benjamin.mbana@aoshearman.com



Benjamin is a Chartered Tax Adviser and a current member of the SAIT Corporate Tax Technical Work Group where he actively engages on matters relating to tax policy design. Benjamin is also a Tax Partner who advises on a wide range of corporate tax matters specialising in M&A transactions, inbound and outbound investments, corporate re-organisations, preference share, debt financing transactions and exchange control. His expertise and experience have seen him advise on a number of complex and high-profile transactions for both international and domestic corporate entities. Benjamin started his career at Ernst & Young (South Africa) following which he has worked at DLA Piper (South Africa) and A&O Shearman (South Africa) (both international law firms) and as of January 2025, he will be a partner at Bowmans.



Dorothy Kang'oro-Ngcobo

dorothy@afriLaw.co.za

Dorothy is a newly appointed member of the SAIT International Business Tax Technical Work Group who holds the designation of Chartered Tax Adviser. Dorothy is a highly accomplished international tax specialist with 15 years' experience overseeing global tax functions. This includes five years dedicated to leading and developing Africa tax functions for listed global mining and extractive resource companies with operations in several jurisdictions. Her expertise and comprehensive understanding of global tax operations set her apart. Dorothy began as an international tax consultant with renowned firms KPMG, Arthur Andersen and Deloitte, before moving on to group tax roles, where she managed the regional tax/group tax unit. She is skilled with extensive practical experience developing tax policies and processes, team development and setting tax strategies. With an Advanced Master's in international tax law, Dorothy offers a wealth of practical experience and expert knowledge of domestic and international tax laws, withholding taxes and transfer pricing. She has extensive experience in stakeholder engagement, especially in the natural resources sector. Dorothy's expertise extends to advising clients on financing and tax structures and managing the implementation of such structures. Dorothy is an enthusiastic commentator and writer on international tax, BEPS and the taxation of the digital economy.



Dr Emil Brinker

Emil.Brincker@cdhlegal.com

Dr Emil Brinker BCom cum laude, LLB cum laude, LLM cum laude LLD, University of Stellenbosch, HDip (Tax) cum laude, University of Johannesburg is a Director and National Head of Cliffe Dekker Hofmeyr's Tax and Exchange Control practice. Emil's experience includes the areas of corporate finance, corporate reorganisation and restructuring, exchange control, export finance, funding, general banking and commercial transactions including derivative transactions, empowerment transactions, project finance and tax law including income tax, tax controversy, international tax, VAT, stamp duties, PAYE, capital gains tax (CGT) and other fiscal statutes.



Ernest Mazansky

emazansky@werksmans.com

Ernest Mazansky is a long-standing member of the SAIT International Business Tax Technical Work Group. Ernest has contributed immensely to the thought leadership positioning of the work group and has also featured in the Tax Cases and interpretation webinar to discuss topical matters pertaining to International Tax.

Ernest is a Director in the Tax practice area with over 46 years' experience. He specialises in corporate tax planning; restructuring of corporate entities; share incentive schemes; dispute resolution/tax controversy; offshore structures & financing; exchange control; VAT; estate planning; and wills & trusts (local and international). Ernest is past chairman of the Taxation Committee of the South African Institute of Chartered Accountants; Chairman of the Institute's Exchange Control Committee; and former South African correspondent for the *Bulletin for International Taxation*, published by the International Bureau of Fiscal Documentation (IBFD). He consistently ranks as a Leading Tax Practitioner by *Chambers Global*, *International Tax Review*' *World Tax* and most prominently, in the Hall of Fame category, by the *Legal 500*.



Karl Homeier

karl.homeier@gmail.com



Karl Homeier is a Chartered Tax Adviser and a member of the SAIT International Business Tax Technical Work Group. Having completed his BCom (Accounting) degree and articles, Karl worked for two years at the Receiver of Revenue as a GST inspector in those days. Thereafter, Karl joined Mossgas (now PetroSA) as a Tax Accountant. During this time, he obtained his Advanced Taxation Certificate from UNISA as well as a Post Graduate Diploma in Tax Law from the University of Cape Town. Karl then became the Group Tax Manager at Sun International. During that time he further obtained his MCom in Taxation from the University of Pretoria. This was followed by a move to Eqstra Group Limited (now enX Group Limited) as Group Tax Manager.

In 2017, Karl founded his own tax consulting firm where he provides tax services to a variety of corporate clients. His ideal market is to assist corporates that have a need for someone to assist with their tax matters, yet their businesses do not justify a full-time person or the services of a firm of corporate tax advisors.

Karl is passionate about providing online tax training, especially to educate people who wish to become entrepreneurs and have no or little knowledge of all the tax requirements associated with starting and running a business.

Outside of tax, Karl is a bit of a petrolhead with a passion for cars (any car as long as they only have two doors) and is an avid Formula 1 fan.



Ruben Johannes

rjohannes@deloitte.co.za



Ruben is a registered Tax Practitioner in South Africa and an active member of the SAIT International Tax Technical Work Group and regularly imparts valuable thought leadership to the technical work group. In addition to this role, Ruben has participated in various large-scale SAIT events.

Ruben is a Director in the Tax Advisory Team for the Deloitte Africa Tax & Legal practice. He has over 14 years' tax-related experience and specialises in international tax and mergers and acquisitions. Ruben has advised a number of South African as well as foreign clients on corporate acquisitions, restructures and mergers, providing tax structuring advice and advising on the tax efficient restructuring of corporate groups.

He regularly represents Deloitte Africa Tax & Legal in the media and is responsible for producing tax-related collateral, including publications on the annual South Africa National Budget Speech and regularly contributes to submissions on proposed corporate tax amendments.

Ruben is a qualified Chartered Accountant (SA) and a member of the South African Institute of Chartered Accountants (SAICA) and holds a Master's Degree in South African Tax.



Stephen Boakye

stephen.a.boakye@pwc.com



Stephen is a Chartered Tax Adviser and a member of the SAIT Corporate Tax Technical Work Group. Stephen is an Associate Director in the Johannesburg Corporate Tax division at PwC. He is an insurance tax and financial instruments taxation expert. He is a fellow member in good standing with the Association of Chartered Certified Accountants in the United Kingdom. He is a Chartered Tax Adviser with the South African Institute of Taxation. He holds a Bachelor of Science degree in Chemical Engineering. He also holds a Master of Commerce (Specialising in Taxation) degree and Mining Tax Law qualifications from the University of the Witwatersrand and a degree equivalent qualification in Advance Financial Markets and Instrument.

He specialises in the delivery of professional tax services in the areas of Tax Advisory, Deals, Tax Planning and Compliance Services in the financial services industry and has done so for the past ten years. Stephen's clients include entities with global operations in the financial services sectors.

Stephen heads the training department in the Financial Services Taxation Team. Stephen is also a Guest Lecturer at the University of Johannesburg, where he lectures on Tax to the Master of Commerce (South African and International Tax) students.



Steven Breslin

stbreslin@deloitte.co.za



Steven is an Associate Director in the Transfer Pricing team of Deloitte South Africa. He is a Chartered Accountant and a member of the South African Institute of Chartered Accountants. He also has a Higher Diploma in Tax Law and an MCom in International Tax. Prior to joining Deloitte in South Africa, Steven spent a period of time at Deloitte in the Netherlands, where he worked at the Amsterdam office in the international tax practice. Steven has been working in the South African practice for over 21 years and has serviced clients in various industries during this time at Deloitte. His interests are in benchmark studies, financial services transfer pricing, dispute resolution Pillar 2 and lecturing.



Thabiso Mohokare

tmohoks@gmail.com



Thabiso is a Chartered Tax Adviser registered with SAIT and a member of the SAIT International Tax Technical Work Group. Thabiso is an experienced Tax Specialist with a demonstrated history of working in the financial services industry. He is skilled in Transfer Pricing and International Tax and is a strong accounting professional with an MCom focused on Taxation from the University of Pretoria/Universiteit van Pretoria.



Wilna Scholtz

wilna.scholtz@probity.co.za



Wilna has more than 26 years' experience in assurance work and financial accounting consultancy. She has a passion for strategy, investigation and fact-finding interventions. She is a registered Chartered Accountant and a Chartered Tax Adviser with a masters' degree in Taxation and is an assurance, risk and compliance expert and has been instrumental in starting and running professional firms. She is not only a technical director, but one that will understand your business. Wilna has a wealth of knowledge and experience, and has lead major fraud investigations and due diligence reviews. During 2024, she was appointed to the SAIT International Business Tax Technical Work Group.



Elize Cockrell

elize.cockrell@exxaro.com

Elize Cockrell is a Master Tax Practitioner and a member of the SAIT Environmental Tax Technical Work Group. Elize is the Group Tax Manager at Exxaro, one of South Africa's largest black-empowered resources companies and a leading coal producer, recognised as a constituent of the JSE's Top 40 Index. She holds a B.Comm, H.Dip Tax and H.Dip International Tax.

- ▶ With over 28 years' experience, Elize specialises in corporate tax including direct, indirect and other taxes relevant to mining companies. Her industry skills encompass strategic tax planning, advisory services, tax risk management, compliance oversight and engagement with industry stakeholders on draft legislation.

Elize is passionate about navigating complex tax challenges and plays a key role in Exxaro's journey as a business partner, resulting in optimised financial outcomes. In her spare time, she enjoys resistance training, camping and bike riding.

Other work groups: **Environmental Tax Technical**

PERSONAL AND EMPLOYMENT TAXES



George Enslin

George@GFEFinancial.co.za

George Enslin is a registered Master Tax Practitioner and Director of GFE Financial Services, with our professional and qualified team (30 colleagues, registered practitioners, and accountants), specialising in trust and estate taxation, including full accounting and statutory functions for our individual and corporate clients. George Enslin is a newly appointed member of the Personal & Employment Taxes Technical Work Group and engages on policy and legislation matters pertaining to Personal and Employment Taxes.

He completed his B Compt degree during 2003/2004, thereafter deciding to further his career in taxation and completed my H Dip Taxation during 2005/2006 with Professor Keith Engel through the Tax Institute, as well as a Post Graduate Diploma in Advance Taxation through the University Of Pretoria during 2013.

GFE forms part of a few professional groups/boards through our professional bodies SAIT, SAIBA, SAIPA and FISA. These groups are mostly registered like-minded professionals assisting with opinion and interpretation of local and tax laws to assist clients and taxpayers with legislation updates and decision making.



Jana de Clerk

Jana.de.Clerk@za.ey.com



Jana de Clerk is a registered member of SAIT and a sitting member of the SAIT Personal and Employment Taxes Technical Work Group who regularly engages her group of contemporaries with the aim of shaping policy and legislation within this area of taxation.

Jana de Clerk is an admitted attorney of the High Court of South Africa and a Manager in Ernst & Young Advisory Services' Tax Advisory Department, specialising in corporate income tax, employees' tax and individual tax. Her experience includes advising domestic and multinational companies on corporate transactions, structures and financing. She also advises on employees' tax matters, including employment mobility and share incentive schemes. Jana further has experience in tax and estate planning for high-wealth individuals to ensure wealth preservation and creditor protection.



Joon Chong

joon.chong@webberwentzel.com

Joon is a long-standing member of the SAIT Personal and Employment Taxes Technical Work Group who actively provides inputs in policy and legislative interpretation of tax matters concerning personal income tax. A detailed biography regarding Joon's role at Webber Wentzel may be accessed [here](#).

Other work groups: **Wealth & Family Business**



Nokukhanya Madilonga

Nokukhanya.Madilonga@sng.gt.com

Nokukhanya is an Associate Director and is responsible for Employees' Tax and Global Mobility Services (GMS) within the Tax Services. Nokukhanya is a member of the SAIT Personal and Employment Tax Technical workgroup and regularly provides technical input with respect to legislative policy design.

She is a qualified Chartered Accountant CA (SA). She completed her training (TOPP) with the Nedbank Limited and has over 20 year's work experience specializing in Tax. Nokukhanya completed a leadership course / training with Henley Business School in 2023/24.

She is passionate about assisting young talent within the organisation to reach full potential in their career development.



Karren Forbay

karen@forbay.co.za



Karren is a Master Tax Practitioner and a member of the SAIT Personal and Employment Taxes Technical Work Group. As Director of Forbay and Associates, Karen specialises in payroll and individual tax services, offering expert guidance on project payrolls and related tax matters. Her primary focus is delivering customised solutions that ensure compliance and enhance operational efficiency, particularly in complex, project-based environments.



Lambert Roberts

lambert@taxconsulting.co.za



Lambert Roberts (TTP(SA), CIMA Dip MA, ACCA Dip) is a registered Tax Technician Practitioner (SA) who actively serves on the SAIT Personal and Employment Taxes Technical Work Group, where he stays at the forefront of the latest tax regulations and developments. He is continuously engaged with the evolving landscape of SARS news and regulatory changes, ensuring his clients benefit from the most up-to-date and accurate advice.

Lambert is a highly skilled and results-driven technical tax practitioner with a proven track record in delivering exceptional service. As Tax Consulting South Africa's Expatriate Tax Team Manager of the Tax Return Services Team, Lambert is known for his adaptability and proficiency in navigating complex tax matters. He has a wealth of experience working with high-net-worth individuals, providing tailored tax solutions to meet their unique financial needs.

His dedication to excellence and his ability to lead a team with precision make him a trusted partner for individuals and businesses seeking expert tax services.



Maggie Ntombela



Maggie Ntombela is a Master Tax Practitioner and a member of the SAIT Personal and Employment Taxes Technical Work Group. As a mother to two sons, aged 21 and 10, her journey, and love for tax, she began in the mid-90s when she was afforded an opportunity to work at the South African Revenue Service (SARS) in their SITE tax department. With over 20 years dedicated to specialising in individual taxes, particularly expatriate taxes, Maggie's true passion lies in supporting the next generation—guiding them and offering help wherever possible.



Willem Oberholzer

willemo@kisch-ip.com



With over 27 years of experience as a Chartered Accountant with an MCom Tax, Willem J Oberholzer has established himself as the market leader in the field of tax structuring and international tax planning. His unique ability to solve complex financial challenges has earned him a reputation as the go-to expert for tax-efficient mergers and acquisitions, both in South Africa and Internationally. Willem's extensive experience, which spans corporate restructuring, cross-border tax optimisation, and forensic tax investigations, positions him at the forefront of his industry.

Throughout his career, Willem has played a pivotal role in high-profile M&A transactions and large-scale corporate reorganisations, helping multinational companies navigate the intricacies of tax legislation across multiple jurisdictions. 9 out of 10 optimal structures is a unique blend of business, governance, commercial rational and tax efficiencies.

As a founding member of several successful ventures, including a private equity fund with ZAR 2 billion in assets under management, Willem's practical understanding of tax structures and business growth strategies has led to significant financial gains for his clients. He has consulted globally across Europe, Africa, and the Middle East, consistently delivering solutions that marry commercial viability with optimal tax outcomes.

- ▶ In addition to his commercial success, Willem has made significant contributions to the academic community, lecturing on mergers and acquisitions, tax ethics, and risk management at the University of Pretoria.

Willem does not see himself merely as a tax expert—he is a strategic partner to businesses looking to optimise their financial structures and achieve long-term growth. Whether leading complex M&A transactions or developing innovative tax strategies, Willem's unmatched expertise continues to shape the tax landscape for his clients.

TAX ADMINISTRATION AND DISPUTE



Bernard Mofokeng
bmofokeng@deloitte.co.za

Bernard is a Chartered Tax Adviser and a member of the Tax Administration and Dispute Management Work Group. In his professional capacity, Bernard is a tax and exchange control lawyer with over 20 years of experience in the tax and tax dispute resolution field in the private and public sector. Prior to joining Deloitte, Bernard was a director in the tax department of CMS South Africa. Previously, he was head of tax at a junior mining company, and he spent about 12 years at the South African Revenue Service (SARS) where he held various roles including the role of Group Executive in charge of dispute resolution (including litigation) for Tax, Customs & Excise nationally.



Dirk Kotze
dirk@tributumsa.co.za



Dirk Kotze is a Master Tax Practitioner (SA)[™] and a member of the SAIT Tax Administration and Dispute Management Technical Workgroup.

He offers valuable technical input during the legislative cycle and plays a key role in drafting submissions to SARS and National Treasury on tax policy matters. His insights contribute significantly to the development of well-informed positions that reflect the needs of the tax community.

Dirk also qualified as a CA (SA) in 2002 and commenced his career as tax specialist in 2004. Dirk worked as tax specialist for large audit and accounting practices for most of his career, including as Tax Partner at Mazars and as an Associate Director, Corporate Tax at PwC. Since March 2019 he is consulting independently through Tributum Consulting across various tax topics. His clients include high net worth individuals, family-owned businesses, listed and multi-national companies. He also provides tax training on various topics.



Elle-Sarah Rossato

elle-sarah.rossato@pwc.com

Elle-Sarah has over 22 years of experience as an admitted attorney of which 20 years has been devoted to Dispute Resolution, Tax litigation, Debt Management and International Revenue Assistance. She joined SARS in 2003 as a Tax Lawyer, where she managed high profile matters (audit, legal - advice and litigation) and assisted on debt recovery matters for SARS. Her responsibilities included the management of a legal and debt management specialised unit in the Enforcement Division of SARS. Before leaving SARS, Elle-Sarah also managed all incoming international requests for information to SARS, as well as litigation on behalf of other revenue agencies in South Africa.

Having spent 13 years with SARS, Elle-Sarah has extensive knowledge of the various Acts that SARS administers, as well as an in-depth working knowledge of the internal policies and procedures at SARS, internal governance structures as well as audit, accounting, legal, international treaties/relations and debt recovery mechanisms.

Elle-Sarah previously headed up the Tax Controversy & Dispute Resolution team for another big 4 auditing firm and is the current Head of PwC's South Market Tax Controversy & Dispute Resolution network, where she assists clients on a daily basis to resolve inter alia complex matters with SARS (audit, legal and debt management) as well as assisting clients with various tax-related disputes across the tax administration space.

Elle-Sarah is a Master Tax Practitioner (SAIT), and frequently assists SAIT in tax law publications, and is an active member of the SAIT working group, which seeks to bring about change to existing tax legislation.



Kagiso Nonyane

kNonyane@bdo.co.za



Kagiso is a Master Tax Practitioner and a member of the SAIT Tax Administration and Dispute Management Work Group whose contributes have greatly assisted in shaping the thought leadership within this technical workgroup.

Kagiso is currently a senior manager at BDO South Africa and specializes in Indirect Tax with a focus on VAT advisory and dispute resolution. She has worked on matters involving multinational enterprises where she advised on VAT implications of the various transactions which includes mergers and acquisitions as well as restructures. She also has over 7 years of experience in dealing with diesel refund disputes in various sectors and has been involved in various discussions with SARS and National Treasury regarding the reform of the diesel refund system.

Kagiso is passionate about women empowerment and is part of BDO's Women in Tax Initiative which was launched in 2023 with the aim of connecting women from different career levels to inspire and motivate each other to embrace their potential, build resilience and achieve their goals.

She obtained her LLB degree, LLM in Commercial Law and Post Graduate Diploma in Drafting and Interpretation of Contracts from the University of Johannesburg. She also holds a Certificate in VAT from UNISA.



Nico Theron

ntheron@unicustax.co.za



Nico is a Chartered Tax Adviser (SA). Nico chairs SAIT's Tax Dispute Management and Tax Administration Work Group and is actively involved in positioning the workgroup's thought leadership position. Nico has presented at numerous large-scale SAIT events and Tax Controversy webinars wherein he seeks to advance the knowledge of attendees.

Nico holds a BCom Law (cum laude); LLM (Tax Law); BCom Honours Taxation; MCom Taxation (SA and international tax) and founded Unicus Tax, a firm that specialises in tax dispute resolution and VDP applications, both practice areas in which the firm boasts a 100% success rate. Nico is a guest lecturer on tax dispute resolution and VDP's at the University of Pretoria at post graduate level at both the faculty of law and the faculty of economics and management sciences. He also authored, alongside senior counsel C Louw, a book titled, *Practical Guide to Handling Tax Disputes*, published by Lexis Nexis South Africa.

VAT TECHNICAL



Charles de Wet

cdewet@ENSafrica.com



Charles is a member of the SAIT VAT Technical Work Group and has also presented on various forums at SAIT large-scale events. With three decades' experience in advising local and international clients across multiple industries, including financial services companies, higher education and universities, public entities, as well as public benefit organisations on all aspects related to value-added tax (VAT), Charles' contributions to SAIT's thought leadership has been invaluable.



Christo Theron

christo.theron@tradetaxplus.com

Christo is currently a member of the SAIT VAT Committee and assists SAIT with member queries. Christo Theron is a recognised authority in taxation in South Africa, with special expertise in the field of indirect taxes. He is the founder of Tradetaxplus – Centre of Excellence, an online tax consulting platform that draws on the expertise of various experienced tax professionals in South Africa to provide technical tax advice to a number of high-profile clients.

Christo's past work experience includes working as a Tax Partner at Ernst & Young responsible for indirect taxes in South Africa; Director at BDO and Grand Thornton; and Associate Director at PwC. He was placed seventh in the Final Qualifying Examination when he qualified as Chartered Accountant and received the top student award from the University of Pretoria when he obtained his Master's Degree in Taxation.



Cliff Watson

cwatson@bdo.co.za



Cliff is a long-standing member of the SAIT VAT Technical work group who regularly and actively engages with the work group to provide input pertaining to legislative design with the VAT area of tax legislation. Cliff is a Director at BDO Tax Services in Johannesburg in the indirect tax division.

He has more than 30 years' experience in Value-Added Tax and has been involved with VAT since its inception in 1991. Cliff started his career at SARS where he worked for 11 years. He successfully completed all the relevant indirect tax courses and gained vast experience in SARS' audit and general processes which subsequently proved invaluable in liaising with SARS.

Cliff then joined Deloitte where he was broadly involved in consulting large corporate and multinational clients on the VAT implications of their South African and cross border operations. During his 10 year employment at Deloitte, Cliff gained vast experience in managing a number of major VAT and system reviews. Cliff subsequently joined the then Grant Thornton to head up the Indirect Tax practice. Grant Thornton later merged with BDO and Cliff has been working for 13 years for the combined firm. He has excellent knowledge of the South African VAT implications of import and export transactions and has also completed several Customs and Excise courses which increases his consulting capabilities to this specialised area as well. Cliff's experience ranges across all major spectrums of industries.

Cliff has presented numerous VAT presentation and has provided tailor made VAT training workshops to clients across various business sectors.



Di Hurworth

di@saundersattorneys.co.za



Di Hurworth is an admitted attorney with over 30 years of tax experience. After completing her studies, which include a BA LLB, LLM, and Higher Diploma in Tax, and finishing her articles, she joined KPMG in 1991. Di became a tax partner at KPMG, where she worked for 17 years. In 2019, she left KPMG to start her own consulting business. She now consults independently, providing VAT consulting and technical review services to clients.

In 2022, Di joined the SAIT Tax Helpline, where she thoroughly enjoys contributing her expertise and assisting with tax-related



Dr Ferdie Schneider

ferdie.schneider@gmail.com



Dr Ferdie is a member of the SAIT VAT Technical Work Group, who started his career as Tax Law Interpreter and Fiscal Economist at SARS and Treasury. He then moved into commerce and became a Tax Partner at Deloitte and later at KPMG. He joined BDO SA in July 2014 as National Head of Tax and Member of the Board. Ferdie consults across various industries (e.g. mining, retail, financial, manufacturing, oil and gas, etc.) on a broad spectrum of taxes (e.g. CIT, VAT, PIT, and TP) and tax matters (tax technical opinions, reviews, due diligences, restructuring, etc.). He has served on various tax technical committees, locally and internationally. Ferdie joined Crowe Tax and Advisory in November 2022 as Director, where he focuses on all taxes across industries. Ferdie was elected as Member and Chairperson of the Board of SAIT in August 2019. Ferdie holds two masters degrees and a PhD in taxation.



Mabutho Mthembu

Mabutho.Mthembu@sng.gt.com



Mabutho Mthembu is a member of the SAIT VAT Technical Work Group, where he actively contributes to VAT-related thought leadership across various platforms. He engages on issues related to the policy and legislative framework of VAT and has authored insightful articles for SAIT TaxTalk magazine. Mabutho has presented at numerous large-scale SAIT events and webinars.

As an Associate Director at SNG Grant Thornton, Mabutho specialises in Value-Added Tax across all industries. His experience spans over 17 years in a number of professional services firms and industries. Mabutho advised clients across industries on the implementation of Value-Added Tax in the United Arab Emirates in 2018. He is an honorary golden key member of the International Golden Key Honour Society Chapter of the University of Johannesburg for his contribution in leadership development.



Riette Lombard

rlombard@ensafrika.com



Riette Lombard is an admitted attorney and Senior Associate at ENS with ten years of experience, specialising in indirect tax and tax dispute resolution. She assists local and international clients across multiple industries. Riette is also a member of the SAIT VAT Technical Work Group.



Severus Smuts

ssmuts@deloitte.co.za

Severus is a Master Tax Practitioner and Vice chair of the SAIT VAT Technical Work Group. As a dedicated subject matter expert, Severus emphasises the importance of representing and considering the interests of taxpayers in all interactions at SAIT meetings with Treasury and SARS. He believes that this approach fosters better tax administration and promotes healthy cooperation between taxpayers and tax authorities.

Severus actively reviews draft bills and engages in discussions during SAIT VAT Technical work group meetings, contributing to the drafting of submissions, and overseeing the overall deliverables. Additionally, he represents SAIT at Treasury-led workshops to discuss contributions and ensure that taxpayer perspectives are effectively communicated. Severus is passionate about tax, particularly VAT.



Victor Terblanche

victort@vatitsa.co.za

Victor is the Managing Director at VAT IT South Africa. He is a Master Tax Practitioner with almost 3 decades experience tax consulting.

He commenced his career as a VAT auditor at SARS, which sparked his passion for VAT consulting. Victor provides tax consulting services to various multinational clients, which includes opinions, reviews, law interpretation, training, dispute resolutions and ruling applications. He regularly provides concurring reviews on technical matters and consults clients in other tax jurisdictions including Namibia, New Zealand, Australia, Morocco, United Kingdom, Bahamas, Saudi Arabia and Various other African Countries. ▶

- ▶ Victor currently serves as the Chairman of SAIT's VAT Workgroup where he regularly interacts with SARS as well as National Treasury to comment on existing and proposed VAT law amendments. Being in a position where he is exposed to global VAT trends, Victor possesses an in-depth knowledge in his field of expertise.

WEALTH AND FAMILY BUSINESS



Annika Rust
annikarust@gmail.com



Annika Rust is the Senior Financial Controller at Sentinel Retirement Fund. She is always seeking ways to expand her knowledge and further her career to make a meaningful difference. Personal development is very important to her, as it shapes the choices she makes, both in her personal life and her work environment. Annika has a passion for tax and accounting research, writing tax articles and newsletters, and sharing her knowledge with others.



Dirk Johannes Jacobus Coetzee
dirk@dcagr.co.za

Dirk Coetzee is a member of the Wealth and Family Business Tax Technical Work Group and regularly engages with the technical work group on matters pertaining to legislative policy design.

As Director of DCA Group (Pty) Ltd, Dirk Coetzee is a highly skilled fiduciary tax specialist based in Durbanville, Cape Town, with more than 15 years of experience in providing expert tax services related to trusts and estates. He offers specialised wealth structuring, tax planning, compliance and advisory services to the fiduciary industry.

As a qualified member of SAIT, Dirk Coetzee has an in-depth understanding of the complexities surrounding the tax obligations of trusts. He works closely with clients creating structures and planning for their companies and estates, providing expert advice that minimises tax liabilities while upholding fiduciary responsibilities.



Gordon Stuart

Gordon.Stuart@accuro.com



Gordon Stuart is a Chartered Tax Adviser and a newly appointed member of the SAIT Wealth and Family Business Tax Technical Work Group. As the Managing Director of the Accuro Mauritius office he is responsible for the Mauritian office as well as for business development into the African market.

As former Chief Operating Officer of a South African nationally based trust and fiduciary services company, George has over 18 years of experience in South African exchange controls, tax, trusts and wills. George uses this knowledge and experience when advising clients on how Mauritius can be integrated into their global structures. George regularly presents subject matter on trusts, tax and other estate planning topics.

George is a board director of Mauritius Finance and was the recipient of the 2021 Fiduciary Institute of Southern Africa Chairman's Award.



Graeme Saggars

graeme.saggars@uct.ac.za



Graeme is a seasoned Chartered Accountant and Chartered Tax Adviser with over 15 years of expertise in the field, serving most recently as Head of Tax at Nolands. Graeme is a long-standing member of the SAIT Wealth & Family Business Tax Technical Work Group who has provided invaluable insights to the technical work group over the years.

He holds an MCom specialising in Taxation from UCT, where he graduated with distinction. Graeme is actively involved in academia as a lecturer at the University of Cape Town, where he contributes to the Tax Honours and SA Tax Masters programmes. His knowledge and practical insights are evident through his presentations and publications on diverse tax topics, locally and internationally.



Madeleine Schubert

Madeleine@boshoffinc.co.za



Madeleine holds the Chartered Tax Adviser designation and plays a pivotal role in developing the criteria for the Chartered Tax Adviser (CTA) designation in collaboration with SAIT ensuring that selected professionals meet rigorous standards. Madeleine is presently a member of the SAIT Wealth and Family Business Tax Technical Work Group, contributing to discussions on wealth management, corporate taxation and commercial law.

Madeleine is a highly accomplished legal and tax professional with over 25 years of expertise in fiduciary services, domestic and international taxation, exchange control, commercial law and corporate and legacy planning. Throughout her career, she has advanced from training roles to executive positions at prestigious firms such as Deloitte, Ernst & Young, KPMG, Shepstone & Wylie Attorneys, Citadel/Peregrine and Sentinel International Advisory Services.

Madeleine has founded Madeleine Schubert Consulting and Madeleine Schubert Corporate Consulting (Pty) Ltd, where she provides clients with a unique combination of legal expertise, tax strategy and business acumen to drive growth and transformation. She also practises as an attorney via BoshoffInc Attorneys, delivering a comprehensive scope of legal, regulatory and tax services, particularly for family offices. She has helped develop and implement family office strategies to preserve and grow wealth across generations.

- ▶ Madeleine is actively engaged in the philanthropic space, serving as a member of the STEP Global Philanthropy Committee for several years. She has developed unique donor-advised funds in South Africa and structured innovative philanthropy solutions for clients. Additionally, Madeleine is actively assisting the United Nations in South Africa with tax legislation and have contributed to amending the South African Income Tax Act on numerous occasions, particularly in philanthropic areas. She has also facilitated and drafted SARS Public Binding Rulings in Favour of clients, demonstrating her ability to influence and shape tax policies for positive outcomes.

Other work groups: **Cross-Border Financial Flows**



Merwe Johannes Moelich

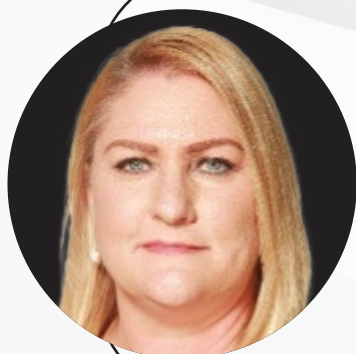
merwe@dcagrp.co.za

Merwe Moelich is a member of the Wealth and Family Business Tax Technical Work Group and regularly engages with the technical work group on matters pertaining to legislative policy design.

As Director of DCA Group (Pty) Ltd, Merwe Moelich is a highly skilled estate tax specialist based in Durbanville, Cape Town, with more than 15 years of experience in providing expert tax services related to estates. He offers specialised tax planning, compliance and advisory services to deceased estate matters.

As a qualified member of SAIT, Merwe Moelich has an in-depth understanding of the complexities surrounding the tax obligations of estates. He is dedicated to helping clients effectively manage and optimise tax strategies, ensuring compliance.

He works closely with clients to administer estates and resolve disputes with SARS, providing expert advice that minimizes tax liabilities while upholding fiduciary responsibilities.



Nicoline Benzien

nbenzien@bdo.co.za



Nicoline is Master Tax Practitioner and a member of the SAIT Wealth and Family Business Tax Technical Work Group. Nicoline is a Director with BDO Tax Services (Pty) Ltd and is part of the individual, trust, estates and global employee services compliance team. Nicoline has over 29 years of experience working exclusively in the compliance sector and in that time has built up a deep knowledge and understanding of the issues and challenges faced by the market. Her main focus is to provide a quality service that represents value for money.



Phia van der Spuy

phia@trusteeze.co.za

Phia van der Spuy is a Chartered Tax Adviser and member of the SAIT Wealth & Family Business Tax Technical Work Group. Phia is also a Chartered Accountant, Fiduciary Practitioner, and founder of Trusteeze®, a company revolutionising trust administration through digital solutions.

She's the author of '*Demystifying Trusts in South Africa*,' a regular speaker and lecturer, and was awarded the FISA Chairperson's Award in 2020 for her contributions to the fiduciary industry.



CHARTERED TAX ADVISERS: THE GOLD STANDARD IN TAX EXPERTISE

When it comes to navigating the complexities of taxation, Chartered Tax Advisers (CTAs) set the benchmark for excellence. Achieving CTA status demonstrates a commitment to continuous learning, ethical practice, and the highest standards of expertise. With their in-depth knowledge and strategic insight, CTAs are the trusted choice for high-quality tax advice in an ever-evolving tax landscape.



Job title:
Tax Manager
Areas of specialisation:
All tax-related queries, estate administration and independent reviews.



Job title:
Owner, Exord Tax and Payrolls
Areas of specialisation:
International tax for individuals, high net-worth individual tax compliance, Voluntary Disclosure Program applications, SARS audit assistance, both company and individual.



Job title:
Executive, Tax, ENS Africa
Areas of specialisation:
VAT, consulting, and dispute resolution across multiple industries, including the mining, secondhand gold, property, and financial services industries.



Job title:
Tax Partner – Vassen Bros & Associates
Areas of specialisation:
Taxation for corporate, individuals, and trusts, and tax controversy (tax disputes).



Job title:
Cross-Border Tax and Fiduciary Adviser at Investec
Areas of specialisation:
International taxation, transfer pricing, and global tax structuring.



Job title:
Group Tax Specialist at Siyanda Resources (Pty) Ltd
Areas of specialisation:
Mining, investments, and manufacturing.



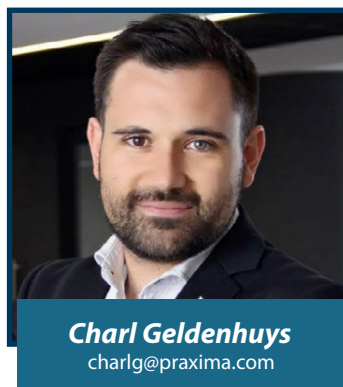
Job title:
Analyst, Bravura Structured Solutions Team
Areas of specialisation:
Tax advisory, legal interpretation, tax structuring, litigation support, and more.



Job title:
Partner, May and Company
Areas of specialisation:
Individual tax, corporate tax, income tax, VAT, and more.



Job title:
Head of CPD Consortium
Areas of specialisation:
Taxation, ethics, and corporate governance.



Job title:
Compliance Manager, Praxima International
Areas of specialisation:
Tax compliance, practice management, and tax technology.



Job title:
Senior Manager (Transfer Pricing Lead for South Africa)
Areas of specialisation:
Transfer pricing documentation, transfer pricing reviews and optimisation, South African tax administration, international tax, and more.



Job title:
Associate Director, Global Transfer Pricing Services at KPMG Services (Pty) Ltd.
Areas of specialisation:
Transfer pricing and international tax.



Job title:
Managing partner of Tax Connect

Areas of specialisation:
Global mobility tax and strategy, and personal and employee tax specialist.



Job title:
Chartered Tax Adviser and Senior Manager at Vialto Partners

Areas of specialisation:
Individual income tax, employment taxes, including fringe benefits and other social levies, shadow payrolls, taxation of equity, and more.



Job title:
Director at Vanbain Transfer Pricing

Areas of specialisation:
Transfer Pricing.



Job title:
Chartered Tax Adviser and Senior Tax and Accounting Professional at The Tax Shop Polokwane West (Pty) Ltd

Areas of specialisation:
International taxation, VAT, payroll services, compliance advisory, and more.



Job title:
Owner and Chartered Tax Adviser at Davtax

Areas of specialisation:
Income tax (personal and corporate), tax law (advisory and compliance), VAT, PAYE, and more.



Job title:
Senior Tax Adviser

Areas of specialisation:
Domestic and international corporate tax, exchange control regulations, tax due diligence, corporate restructurings, and more.



Job title:
Director

Areas of specialisation:
Mergers, corporate reorganisations, funding and financial services, local and foreign investment funds, and deal structuring.



Job title:
Partner and Director at AJM Tax

Areas of specialisation:
International tax and dispute resolution.



Job title:
Deputy Head of Department of Accounting and Senior Lecturer, University of Johannesburg

Areas of specialisation:
Taxation, research, and stakeholder engagements.



Job title:
Africa Tax Leader at EY

Areas of specialisation:
International tax planning and tax strategy.



Job title:
Partner: Tax Controversy, PwC South Africa Dispute Resolution

Areas of specialisation:
Tax litigation, debt management, and international revenue assistance.



Job title:
Associate Director, AJM Tax

Areas of specialisation:
South African domestic direct taxation, including group and debt restructuring and detailed tax analysis of South African tax provisions.



Gasant Jacobs
info@taxtechglobal.com

Job title:
Managing partner of a specialist International Tax Practice, TAXTech Global
Areas of specialisation:
Assist South African taxpayers who live and work abroad to remain compliant with their SARS affairs.



Gerhard Linde
Linde@taxdc.co.za

Job title:
Director at Tax Debt Compliance
Areas of specialisation:
Tax debt negotiations with SARS.



Johan Coetzer
johanc@prs-x.com

Job title:
Director & Head of Verification, Profit Recovery Solutions (PRS)
Areas of specialisation:
Audit management, financial analysis applications, project oversight, and tax recovery.



Juanita Van Der Merwe
juanitavandermerwe@ajmtax.co.za

Job title:
Associate Director, AJM Tax
Areas of specialisation:
Tax compliance, approval of international transfer applications, cessation of SA tax residency applications, tax registrations, and more.



Karen Miller
Karen.Miller@webberwentzel.com

Job title:
Specialist transfer pricing consultant, Webber Wentzel.
Areas of specialisation:
Transfer Pricing



Karl Müller
koe.karl.muller@gmail.com

Job title:
Tax Director: Global Projects, Unilever
Areas of specialisation:
International tax, corporate tax, VAT, tax planning, and more.



Lance Collop
lcollop@reganvanrooy.com

Job title:
Partner: Corporate and M&A Tax, Regan van Rooy
Areas of specialisation:
Corporate tax, international tax, acquisition funding structuring, M&A tax, and more.



Leanne Juul
leanne@taxsrv.com

Job title:
Chartered Tax Adviser
Areas of specialisation:
Tax planning & structuring, drafting tax opinions, tax consulting, estate planning, and more.




Leonard Willemse
leonardwillemse@ajmtax.co.za

Job title:
Director, AJM Tax
Areas of specialisation:
South African domestic direct and indirect taxation consulting, dispute resolution, rulings, and detailed tax analysis of relevant South African provisions, and more.



Malithare Lisene
malitharel@vut.ac.za

Job title:
Partner and Head of Transfer Pricing, BDO Johannesburg
Areas of specialisation:
Corporate sustainability reporting, Global Reporting Initiative guidelines, Sustainable Development Goals.



Marcus Stelloh
mstelloh@bdo.co.za

Job title:
Partner and Head of Transfer Pricing, BDO Johannesburg
Areas of specialisation:
Transfer pricing planning, transfer pricing compliance, dispute resolution, litigation support, and more.



Mbai Rashamuse

Job title:
Tax and Legal Services Leader at PwC, Southern Africa
Areas of specialisation:
Tax and legal services, and financial services.



Job title:
Tax Specialist
Areas of specialisation:
Indirect tax, income tax, donation tax, international tax, and more.



Job title:
Senior Manager: Cross Border, AJM Tax
Areas of specialisation:
International tax consulting services, taxation of expatriates and South African exchange control matters, tax compliance, tax disputes, and more.



Job title:
Director: Head of Tax: KPMG Durban
Areas of specialisation:
Tax secondments, income tax and deferred tax calculations, tax reporting, regulatory compliance services, and more.



Job title:
Managing Director of Unicus Tax Specialists SA
Areas of specialisation:
Tax dispute resolution and VDP applications.



Job title:
Director: Country Managing Partner and Tax Partner, EY Zambia
Areas of specialisation:
Tax policy and design, transaction structuring support, international tax, corporate tax, and more.



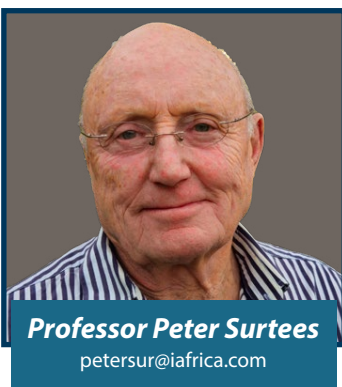
Job title:
Advocate
Areas of specialisation:
Tax and commercial law.



Job title:
Partner and Director, AJM Tax
Areas of specialisation:
South African domestic direct taxation, South African domestic indirect taxation, group and debt restructuring, transaction implementation, and more.



Job title:
Head of the Taxation Department within the Economic and Management Science Faculty, University of Pretoria.
Areas of specialisation:
Lecturer and Researcher in Taxation.



Job title:
Professor Emeritus, Rhodes University
Areas of specialisation:
Auditing, Finance, Tax and Accounting.



Job title:
Director: Crowe Tax & Advisory (JHB) (Pty) Ltd
Areas of specialisation:
Tax consulting services, VAT, tax administration, and dispute resolution.



Job title:
Indirect: Tax Adviser/Consultant and LinkedIn author
Areas of specialisation:
Customs and excise, customs supply chain, international trade, Incoterms, and more.



Job title:
CEO and Founder of Transfer Pricing Business Solutions (Pty) Ltd
Areas of specialisation:
Transfer pricing, compliance, consulting, auditing, supply chain planning and more.



Rudi Churr
rudi.churr@angloamerican.com

Job title:
Head of Tax – Africa & Australia, Anglo American
Areas of specialisation:
Tax risk management, tax planning, capital gains tax, tax compliance, and more.



Sachin Vir Junpath
sachin@taxcloud.co.za

Job title:
Founder and managing partner, Lighthouse Finance
Areas of specialisation:
Personal tax, corporate tax, and expatriate tax.



Simon Van Wyk
svanwyk@lighthouse-finance.com

Job title:
Founder and managing partner, Lighthouse Finance
Areas of specialisation:
VAT, corporate tax, personal tax, compliance and advisory, and more.



Stephen du Preez
sdupreez@deloitte.co.za

Job title:
Senior Manager: Tax Advisory, Deloitte
Areas of specialisation:
International Tax



Steven Breslin
stbreslin@deloitte.co.za

Job title:
Associate Director in the Transfer Pricing team, Deloitte South Africa
Areas of specialisation:
Benchmark studies, financial services transfer pricing, dispute resolution, Pillar 2, and lecturing.



Suzanne Smit
suzanne@fidelisvox.co.za

Job title:
Fiduciary and Tax Consultant, Fidelis Vox
Areas of specialisation:
Chartered Tax Adviser™, tax law, cross-border tax and exchange control advisory services, tax dispute resolution and more.



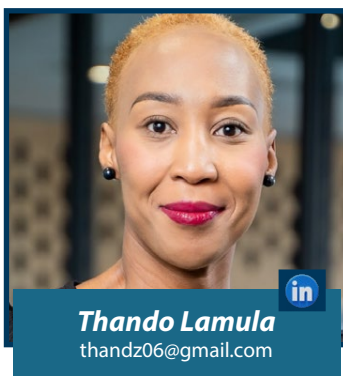
Suzanne van der Merwe
suzvandermerwe@deloitte.co.za

Job title:
Director: Indirect Tax; Deloitte Africa Tax & Legal
Areas of specialisation:
VAT and consulting.



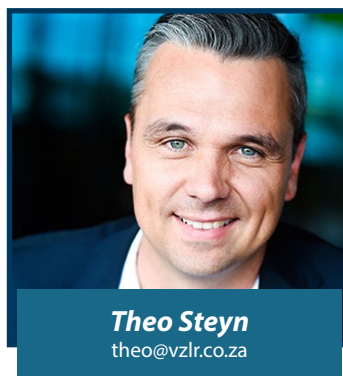
Teresa Seaton
teresa@worldwidetax.co.za/
teresa@worldwidetax.co.uk

Job title:
Chartered Tax Adviser and Master Tax Practitioner, Worldwide Tax
Areas of specialisation:
Chartered Tax Adviser, Master Tax Practitioner, individual tax and corporate tax.



Thando Lamula
thandz06@gmail.com

Job title:
Trust and Fiduciary Manager and Certified Director.
Areas of specialisation:
Cross-border taxation, fiduciary, transfer pricing, exchange control and more.



Theo Steyn
theo@vzlr.co.za

Job title:
Managing Director, VZLR Inc.
Areas of specialisation:
Tax law, Tax Administration Act litigation, administrative law and commercial and contract law.



Willem Oberholzer
willem0@kisch-ip.com

Job title:
Director: Corporate Tax, Kisch Advisory Services
Areas of specialisation:
CA (SA) and Chartered Tax Adviser.



Thabiso Mohokare

Job title:
Tax Specialist, First Rand Bank
Areas of specialisation:
Transfer pricing and international tax.



Zaheera Moosa
Zaheera.Moosa@kpmg.co.za

Job title:
Senior Manager, KPMG
Areas of specialisation:
Employee tax and personal income tax advice for HNWI's.



Ntokozo Zama
ntokozoz@kairosca.com

Job title:
Managing Director, Kairos Chartered Accountants
Areas of specialisation:
South African corporate tax, international corporate tax, taxation for individuals, international financial reporting standards, and more.



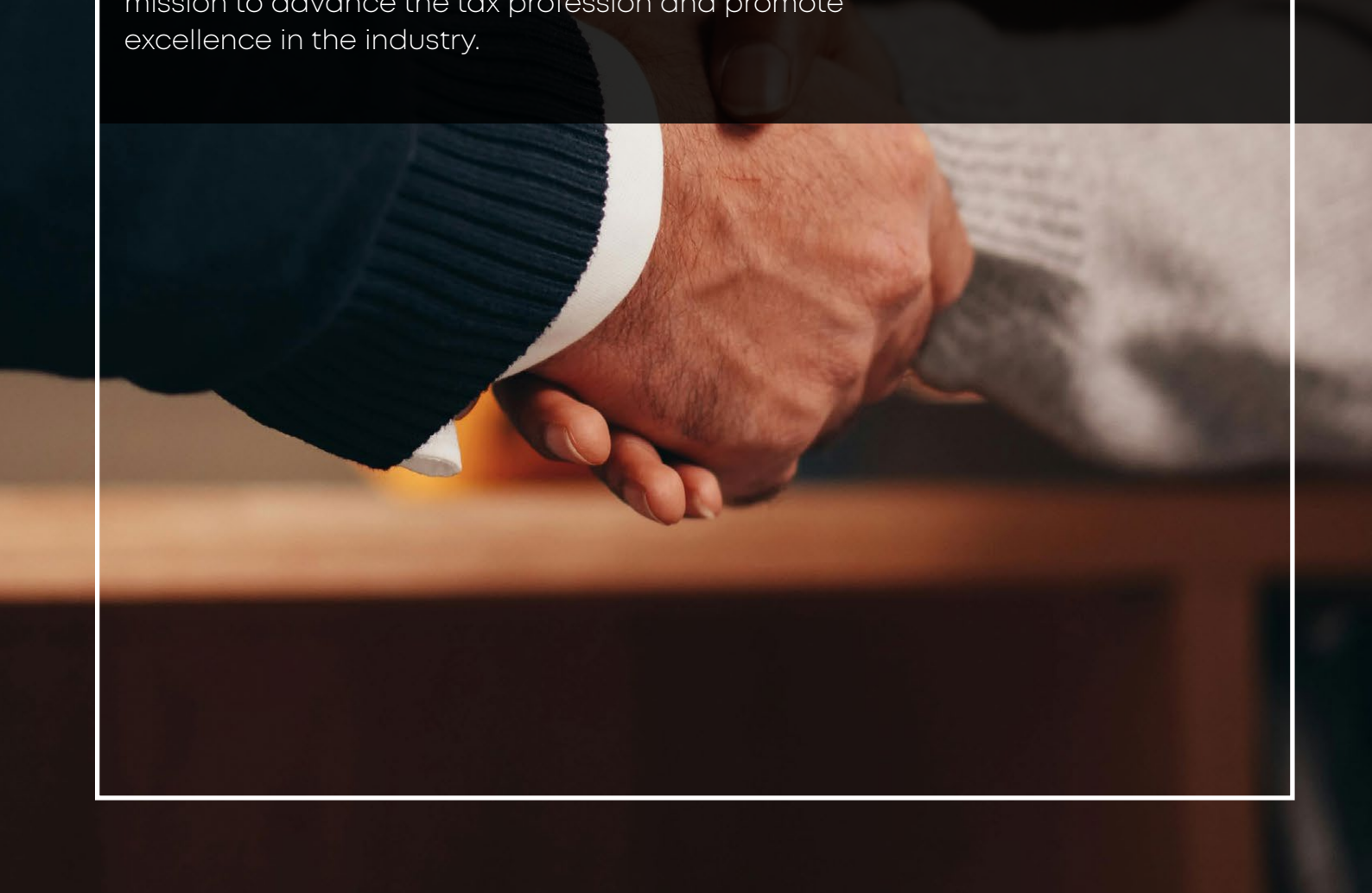


ORGANISATIONS AND PARTNERS

THAT DRIVE CHANGE

In this section, we spotlight the organisations and Partner that are influencing the tax landscape. From policy-making bodies to industry influencers, these organisations play a vital role in shaping tax legislation, compliance, and industry standards.

Discover how SAIT's strategic partnerships drive progress within the tax profession. This section explores the collaborative efforts with partners who share SAIT's mission to advance the tax profession and promote excellence in the industry.





SARS

SAIT and SARS: a strategic partnership in training South Africa's future tax professionals

The South African Revenue Service, South Africa's national tax authority, is dedicated to ensuring efficient tax compliance and collection across the country. As one of SAIT's key stakeholders, SARS plays an invaluable role in our mission to develop and upskill the next generation of tax professionals. Through our collaborative partnership, SARS is approved as a Workplace Provider to support the Tax Technician and Tax Professional programmes—esteemed workplace integrated programmes and qualifications designed to equip candidates with the advanced technical skills required in South Africa's tax sector.

SARS has implemented a rigorous policy and

monitoring framework for this purpose. Employees participating in the programme complete detailed monthly logbooks, capturing their practical experience in key areas of tax compliance verification and enforcement. These logbooks track each candidate's progress in meeting SAIT's standards for technical skills and professional competencies. Throughout the three-year program, the logs are reviewed regularly to ensure consistent and thorough skills development.

Through this collaboration, SARS is committed to training competent, highly skilled tax technicians and professionals who are well-prepared to meet the demands of the industry. This partnership reflects both SAIT's and SARS' dedication to fostering expertise and integrity in South Africa's tax landscape.



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

NATIONAL TREASURY

Enhancing legislative policy design through our partnership with the National Treasury

The SAIT Tax Technical team's partnership with the National Treasury is vital for advancing effective legislative policy design in South Africa. We engage regularly throughout the legislative cycle, ensuring that tax policies are responsive to the needs of tax practitioners and the broader public. Our engagement takes place through written submissions and collaborative engagement during technical workshops.

Through these regular consultations and engagements, we share valuable insights and expertise that inform the development of tax legislation. This collaboration enables us to contribute to a comprehensive

understanding of the implications of proposed policies, ensuring that they are both practical and beneficial. As a critical stakeholder, we engage with the National Treasury so that the legislative framework is crafted with clarity, efficiency and fairness in mind. Our joint efforts aim to enhance compliance and encourage voluntary participation in the tax system, ultimately strengthening public confidence and legislative clarity.

As a critical stakeholder, we continue to engage the National Treasury at critical intervals during the legislative process to influence positive change in legislative policy design. Thereby, contributing to a tax system that upholds the highest standards of excellence.



OTO

Established in October 2013 to enhance the tax administration system

Until then, there was no independent redress channel for taxpayers who had exhausted the normal SARS complaints mechanisms. The OTO is based on best international practice and was modelled on the Tax Ombud systems of Canada, the United States of America and the United Kingdom.

The OTO works specifically with taxpayers who have been unable to resolve a service procedural or administrative complaint through the normal complaints management channels of SARS. We do our utmost to assist these taxpayers to resolve their complaints speedily, amicably and free of charge before it becomes necessary for them to consider entering into protracted court processes. In

this way, the OTO facilitates access to justice in South Africa and contributes to a culture of respect for the tax system and for taxpayers' rights.

The Office of the Tax Ombud plays a unique taxpayer complaints resolution role and aligns with the Public Protector. The Public Protector exists to ensure administrative justice by being a check on the exercise by government and its agencies of their authority and, on the other hand, the Office of the Tax Ombud exists to ensure administrative justice by being a check on the exercise of authority by SARS. OTO was created according to best international standards and has largely drawn from the Canadian, US and UK models. Like its North American and European counterparts, the OTO is independent of, but funded through, SARS.

THE
CHARTERED
INSTITUTE OF
TAXATION



CIOT

SAIT and CIOT: a prestigious partnership in recognising tax expertise in South Africa

The South African Institute of Taxation is honoured to partner with the Chartered Institute of Taxation in the United Kingdom, an esteemed body known for setting the global standard in tax education and professional recognition. This partnership, formalised through a license agreement in 2022, allows SAIT to offer the prestigious Chartered Tax Adviser designation in South Africa, a credential that represents the highest level of expertise for tax practitioners.

The CTA designation is awarded to highly skilled, senior-level professionals who demonstrate exceptional knowledge and expertise in their field. Recognised internationally, the CTA title signifies that its holders are tax leaders, equipped with in-depth technical skills and a commitment to excellence. SAIT is one of only four

countries worldwide authorised to award this designation, which reinforces its global respect and demand.

To uphold the integrity and prestige of the CTA, SAIT has developed rigorous policies and guidelines that govern the designation process. Each applicant undergoes a thorough evaluation to ensure they meet the highest standards of knowledge, skills and ethical commitment. The CTA designation is a pinnacle of achievement in the tax profession, representing not just technical competence but also the dedication to lifelong learning and professional excellence.

Through this partnership with CIOT, SAIT is proud to provide South African tax professionals with a pathway to an internationally respected designation, enhancing their career prospects and contributing to the strength and credibility of the South African tax profession.



LEARNER TRACKING SYSTEMS

What started as a modest software project in 2004 has become integral to South Africa's assessment landscape. Learner Tracking Systems (LTS), a SaaS provider, has spent two decades transforming how workplace experience is managed across industries like taxation, finance, audit, and public services.

Originally designed to deliver online, outcomes-based assessments for professional bodies, LTS now leads in workplace experience assessment. With over 685,000 assessments completed and 53,000 professionals supported in earning their designations, LTS remains committed to delivering cost-effective, high-quality solutions. This dedication has made LTS a trusted partner across Southern Africa and the United Kingdom.

STRENGTHENING A LONGSTANDING PARTNERSHIP

Our partnership with SAIT reflects a shared commitment to developing skilled tax professionals. First established years ago, it was renewed in 2022 with a focus on aligning practical learning with industry standards.

Through our SaaS platform, SAIT trainees engage in streamlined assessments, tracking their progress and development during workplace articles. Workplaces can efficiently manage mentorship programmes, while integrated reports offer insights into performance, skills gaps, and talent shortages. This allows SAIT and employers to adapt training programmes to meet both current and future workforce needs.

Our platform empowers stakeholders with real-time insights, enabling data-driven decisions that enhance learning and mentorship outcomes.

A COMMITMENT TO INNOVATION AND EXCELLENCE

At LTS, innovation is at the heart of everything we do. Our partnership with SAIT reflects our dedication to building smart, accessible SaaS solutions that support continuous learning and professional growth. By combining well-structured training programmes with seamless digital platforms, we enhance the transfer of knowledge and skills in the workplace.

Together, LTS and SAIT are setting new standards for professional development in the tax sector. Our integrated solutions support SAIT's mission to foster excellence in the profession, ensuring that tax professionals are prepared for the challenges of today and the future.

BEYOND ASSESSMENTS

While the SAIT platform remains a key focus, LTS offers a range of other SaaS solutions to meet the needs of diverse organisations:

PERFORMANCE TRACKING SYSTEMS

The Performance Tracking System (PTS) is a customisable platform that tracks employee performance against key performance indicators (KPIs), helping organisations optimise productivity and monitor output in real-time.

CONTINUING PROFESSIONAL DEVELOPMENT TRACKING TOOL

This tool tracks continuing professional development (CPD) progress, supports personalised learning goals, and integrates with e-learning content, enabling professionals to effectively manage and report on their development.

TIMESHEET MODULE

Our online timesheet solution lets employees log hours against tasks and projects, offering insights into time spent on clients, projects and activities. It is especially useful for organisations with learnerships and graduate programmes, ensuring accurate tracking and reporting for compliance and effective management.

CONTRIBUTING TO SUSTAINABLE DEVELOPMENT

LTS's SaaS solutions support the 2030 Agenda for Sustainable Development by promoting quality education, lifelong learning and inclusive economic growth. With every assessment, we help build a stronger workforce and empower professionals to reach their potential.

Our partnership with SAIT reflects a shared commitment to equipping tax professionals with the tools they need to excel in a dynamic environment.

- Website: www.LTSystems.co.za
- Email: info@LTSystems.co.za
- Phone: +27 12 253 0017



SKYLIGHT DIGITAL

Unlocking digital potential with Skylight Digital:
a certified Google Partner

In today's competitive digital landscape, effective online presence and strategic marketing are essential for business growth. Skylight Digital, a certified Google Partner and digital marketing agency based in Cape Town, South Africa, brings 38 years' combined expertise in digital marketing and web development to help businesses thrive locally and internationally.

Founded nearly a decade ago by Rory Eliot and Bobby Nicholson, Skylight Digital, originally known as Just Do Digital, was born from a shared commitment to support SMEs across South Africa. Leveraging their extensive industry experience, the founders have built a company that now serves clients across South Africa, the UK, the United States, New Zealand, Dubai, Indonesia and beyond. With South Africa's favourable exchange rate, Skylight Digital offers a cost-effective, high-quality solution for international clients looking to maximise their digital investments.

COMPREHENSIVE DIGITAL SOLUTIONS TO DRIVE QUALIFIED LEADS

At the core of Skylight Digital's approach is a deep understanding of lead generation. We focus on increasing visibility among targeted audiences, driving a steady flow of qualified leads to e-commerce sites and sales teams alike. Beyond lead generation, Skylight Digital specialises in augmenting your existing business model with advanced digital strategies tailored to your unique needs.

DIVERSE SERVICES FOR A HOLISTIC MARKETING STRATEGY

Skylight Digital offers a wide array of digital services designed to meet the evolving needs of today's businesses:

- Search Engine Optimization
- Google advertising (Search, Display, Shopping and more)
- Mobile and application advertising
- YouTube video advertising
- Social media advertising (Meta, TikTok, LinkedIn)
- Email and newsletter marketing
- Graphic design
- Website and system development (Frontend, Backend, Custom Code, API Integrations)
- Data analytics, tracking and analysis

Skylight Digital takes pride in delivering impactful results for more than 75 clients, including prominent brands such as SAIT, Allianz, ANEW Hotels, Rawson Developers, Escape Gear, McCarthy's Auto, Earthstompers, LightStruck, Lionel Smit, and Zimbo's Oak Flooring.

GET IN TOUCH

To learn more about how Skylight Digital can support your business growth, please contact Rory Eliot, Managing Director, at:

- Email: rory@skylight-digital.co.za
- Phone: +27 82 306 6230



UNMISSABLE MICE
MEETINGS | INCENTIVES | CONFERENCES | EVENTS

UNMISSABLE MICE (PTY) LTD

Founded in 2021, Unmissable MICE (Pty) Ltd started as a leap of faith taken by Mr. Ryno Smith who, after the COVID-19 pandemic that brought the tourism and hospitality industry to a complete shut down for almost two years, still had a dream of starting his own conferencing and events company.

Mr Ryno Smith, founder and owner of Unmissable MICE (Pty) Ltd, grew up in the Free State as a farm boy, matriculated high school in 2013 and started his corporate career in 2014.

Ten years later he managed to build and grow his own professional conference organising company (PCO), Unmissable MICE (Pty) Ltd while actively representing Africa SAFE-T (Pty) Ltd as Financial Officer and Executive Director, a remote medical response service provider for the remote lodges operating in Limpopo, Mpumalanga, the Kruger National Park and the Madikwe Game Reserve areas.

At Unmissable MICE (Pty) Ltd, Mr Smith and his team strives to provide UNMISSABLE Meetings, Incentives, Conferences and Events (MICE) like you have never seen before.

Their service delivery is structured around their five (5) UNMISSABLE core Pillars:

- 1. Listen**
Your wish is their command!
- 2. Plan**
They are resourceful to get to what you wished for.
- 3. Propose**
They will use their resources to create and propose an UNMISSABLE Meeting, Incentive, Conference or Event based on your wish.
- 4. Coordinate**
They will go over and beyond, coordinating and managing your UNMISSABLE Meeting, Incentive,

Conference or Event without you lifting a finger nor growing half a grey hair as they will carry all the planning, responsibility and stress on your behalf.

5. Celebrate

After your UNMISSABLE event wish has been granted and hosted, the team will celebrate your success with you by listening to your next wish.

It was because of these five Unmissable Pillars, that Unmissable MICE (Pty) Ltd has become one of the key stakeholders for the South African Institute of Taxation (SAIT). Mr Smith and his team at Unmissable MICE has been the preferred professional conference organiser service provided for the South African Institute of Taxation (SAIT) for the past four years.

Knowing exactly how to deliver Unmissable conferences, Events and Corporate gifting by following their Unmissable Core Pillars they have become an important part of the SAIT team, successfully planning, coordinating and managing conferences, meetings and events without SAIT having to worry about service standards being met, stress, manage or lift a finger. These are, for example:

- The Annual Budget Review Trilogy,
- South Africa Institute of Taxation Membership round show conferences hosted across 9 provinces,
- The Annual Tax Indaba,
- The Annual Transfer Pricing Summit,
- The South Africa Institute of Taxation Annual General Meeting, Strategy Meeting, Teambuilding and corporate gifting

Mr Smith and his team has built a relationship based on understanding, trust and excellent service delivery. They know what we want, how we want it and deliver when we need it!

Should you wish to make use of their Unmissable service, you can contact Mr Smith directly via email or cell phone at:

- Email: ryno@unmissablemice.co.za
- Call/WhatsApp: 072 845 7522


 ik.io

IK.IO

Participant in the SAIT TaxTalk Magazine

Ik.io: Enabling Effective Software Solutions for SAIT and Beyond

Who We Are: Established in 2010, ik.io is a software consulting company that provides specialized software development and integration services to medium and large enterprises. With a focus on understanding client needs from design to delivery, we are a team of experts equipped with the latest technologies to offer innovative, result-driven solutions. Our approach combines a client-centric model with a dedication to high-quality outcomes, positioning us as leaders in end-to-end software development and support.

What We Do: Our services cover a wide spectrum of technical capabilities to meet the diverse needs of modern enterprises:

- **Application Development:** We specialize in creating robust and scalable web applications tailored to meet our clients needs. Leveraging the power of Microsoft technologies, our expert team delivers high-quality solutions that drive efficiency and innovation.
- **Enterprise Software:** Our expertise includes platforms such as Microsoft Project Online, Microsoft SharePoint, helping enterprises streamline project management, collaboration, and engagement.
- **Databases:** We support database systems like Microsoft SQL Server, Azure Cosmos DB, Amazon Redshift and Oracle to ensure data is managed securely and efficiently.

- **Business Intelligence:** Through tools like Power BI and SSRS, we enable businesses to derive actionable insights from their data.
- **Mobile Development:** Our team develops responsive mobile solutions for iOS, Android, and cross-platform frameworks like Xamarin and .NET MAUI, ensuring accessibility across devices.

Our Contribution to SAIT: At ik.io, we are proud to contribute our expertise to SAIT, the South African Institute of Taxation, through specialized software solutions tailored to support SAIT's strategic initiatives. By providing development, integration, and ongoing support for key applications, we help SAIT to serve its members more effectively. Our services empower SAIT to streamline processes, enhance data management, and drive operational efficiencies, ensuring that SAIT remains at the forefront of taxation excellence in South Africa.

Get in Touch For more information on how ik.io can support your organization's software and integration needs, please reach out to us:

- Email: hello@ik.io
- Website: ik.io
- Contact Number: +27 (0) 12 004 0004

We look forward to assisting you with custom software solutions designed to meet your unique business challenges.



NTSAKO MABUNDA

Freelance Graphic Designer

Ntsako is a skilled and versatile creative professional with expertise in graphic design, photography, event styling, and floral arrangements. With a research-driven approach, she ensures that her designs are not only visually compelling but also functional and aligned with client objectives. Currently, Ntsako collaborates with the South African Institute of Taxation (SAIT) as a freelance graphic designer, delivering high-quality visual communications that elevate brand identity and engage audiences.

Her broad skill set spans visual identity, branding, print and digital design, and product design. Ntsako is dedicated to creating impactful, cohesive experiences that resonate with clients and audiences alike. Whether developing brand identities, capturing moments through photography, or designing thoughtful event and floral arrangements, her focus is on delivering work that meets both aesthetic and strategic goals.

Greatness should feel exceptional

Time to cement
your place in tax.

Become a Chartered Tax Adviser.

Apply here:

<https://www.thesait.org.za/page/ctaentry>

