



**Tax** CONSULTING  
south africa

COMPREHENSIVE  
**SERVICE SUITE**

For all your Tax, Financial, Legal, Remuneration, Immigration & Forex Solutions

## OUR JOURNEY

### XPATWEB

Dealing with expatriate taxes exposed us to the difficulties mobile employees face in obtaining work visas, and their employers' demand for a complete immigration solution.

### FINANCIAL EMIGRATION

Our expat clients required a solution to the amendment to Section 10(1)(o)(ii) to protect their foreign income, and Financial Emigration was born to provide that assurance.

2005

### TAX CONSULTING

Tax Consulting South Africa was founded to overcome the limitations of large law or accounting practices whose tax services are secondary to auditing and business consulting.

2013

### AFRICORP ACCOUNTING

Our tax clients increasingly expressed their need for an integrated accounting function to complement our tax services, so we founded Africorp Accounting to fill the gap.

2017

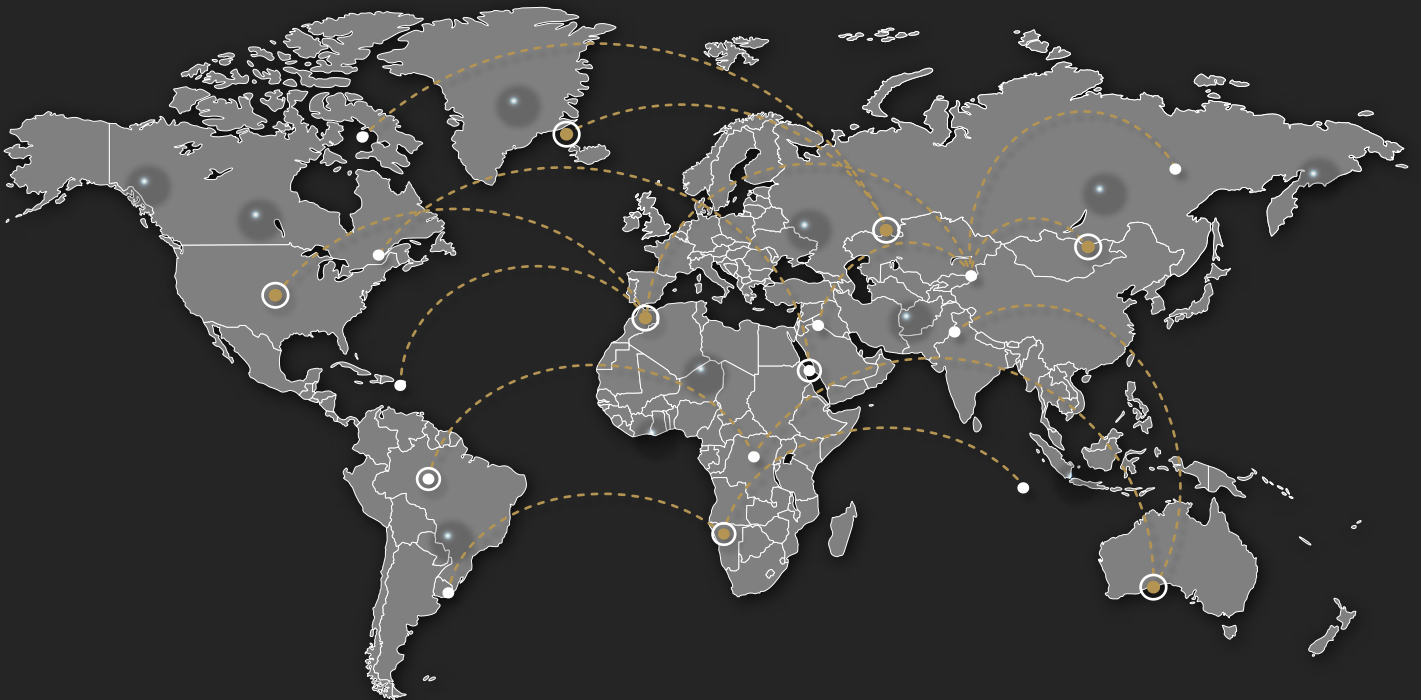
2016

### TCSAS

Our widening footprint presented the opportunity to offer high value clients an end-to-end solution for cross-border matters, which gave rise to the services of TCSAS.

2018

## OUR GLOBAL FOOTPRINT



Our global footprint stretches over all **7 continents**, as well as a key focus on all 54 African Countries, with industry leading professional partners in each jurisdiction.

## TAX CONSULTING, LEGAL & COMPLIANCE SPECIALISTS

### SERVICES



Tax Technical



Accounting & Remuneration



Tax Returns



Financial Emigration &  
Expatriate Tax Solutions



Local & Global Work Permits



Treasury Solutions



Employment Agreements &  
Employee Tax



Value-Added Tax &  
International Tax



Company Structuring



Commercial Agreements



South African Reserve Bank  
Engagement



Tax Disputes & Tax Debts



Setting up of Local & Foreign  
Companies



Application of Double Taxation  
Agreements



Ceasing & Recommencement  
of Tax Residency



Global Mobility

Strategic tax consulting, offering compliance, technical and legal support on a range of tax matters.

### SERVICE EXCELLENCE

At Tax Consulting South Africa we offer our clients a complete range of premium tax services. You engage us not simply to meet tax obligations legally and cost-effectively, or to relieve your tax burdens, but for strategic tax advice tailored to your complex financial and business needs.

Your concerns, therefore, lie in minimizing your risk exposure by mitigating unforeseen tax consequences and ensuring that you remain fully compliant with fiscal law and statutory requirements. It is this core strength that makes us the preferred tax provider to leading South African and multinational groups as well as taxpayers with complex or high-value matters.

### CLIENT PROFILE

On this basis, we handle all aspects of South African and international tax compliance with the aim of preserving your wealth. Our long-standing and cooperative relationship with SARS, based on mutual trust, eases your dealings with the tax authority. At the same time, you can rest assured that we hold our ground when challenging questionable assessments and interpretations of law in Tax Court or holding SARS accountable for flaws in its administration of your tax matters.

# Tax



# ON THE FRONTIERS OF TAX TECHNICAL EXPERTISE & OPTIMAL COMPLIANCE ASSURANCE

We understand that navigating the complex tax landscape and staying compliant can be challenging. Our comprehensive tax technical service offering is designed to provide clarity and strategic insights for tax needs, from both a local and cross-border perspective.

Our team of seasoned tax professionals comprises of admitted attorneys, accountants, tax practitioners and mobility professionals, who bring years of experience and in-depth knowledge to the table. Whether a multinational corporation, a business, or an individual taxpayer, we have tailored solutions to fit our clients' needs.

## HOLISTIC BUSINESS SOLUTIONS



**DARREN BRITZ**  
Partner &  
Head of Tax Legal



**MICAELA PASCHINI**  
Tax Attorney



**BRONWIN RICHARDS**  
Tax Attorney

# LEGAL EXPERTISE FOR TAX DISPUTES

Legal expertise for dealing with complex tax dispute matters.

## TAX LEGAL EXPERTISE

Tax Consulting South Africa has an astute team of tax attorneys, tax practitioners and chartered accountants with an in-depth understanding of the nuances of tax disputes. They offer taxpayers peace of mind through expert advice on a wide range of concerns while promising a high level of service excellence and accountability. All legal engagements are protected by full legal professional privilege. This provides a safe and constructive environment to assess risk and provide advice on tax compliance and the corresponding tax implications.

## PRINCIPLES & ENGAGEMENTS

Our unique approach to engagements and willingness to challenge SARS on opinions has led to favourable outcomes for taxpayers, even in the most complex of matters. Furthermore, the legal team has proudly represented clients in tax court, boasting a 100% success rate; our highest confirmed reduction being a R3.5 billion additional tax assessment which was settled for just R2 million. With a rich set of skills and experience originating in Big 4 corporations, we can resolve SARS matters faster while employing a strategy that ensures a positive outcome, without the need, in most cases, to approach the Tax Court.

## CORE SERVICE OFFERING

The legal team offers a turnkey approach to tax services not found in standard practices, and is well-versed in VAT and customs (including legal settlement of SARS disputes); obtaining refunds and reversal of SARS rulings; statutory compliance with tax obligations; establishing employee share schemes and offshore trusts; drafting commercial agreements; taxation of cross border transactions; tax treatment of fringe benefits; internal payroll audits and submitting Voluntary Disclosure Programme (VDP) applications to SARS for tax relief.



**ANDRÉ DANIELS**  
Head of Tax Controversy & Dispute Resolution  
LLB • Tax Legal



**COLLEEN KAUFFMAN**  
Tax Attorney

## SERVICES



SARS Audits



VAT Refunds



Remission of Penalties



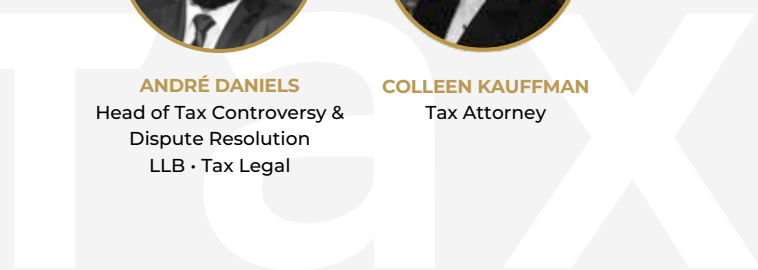
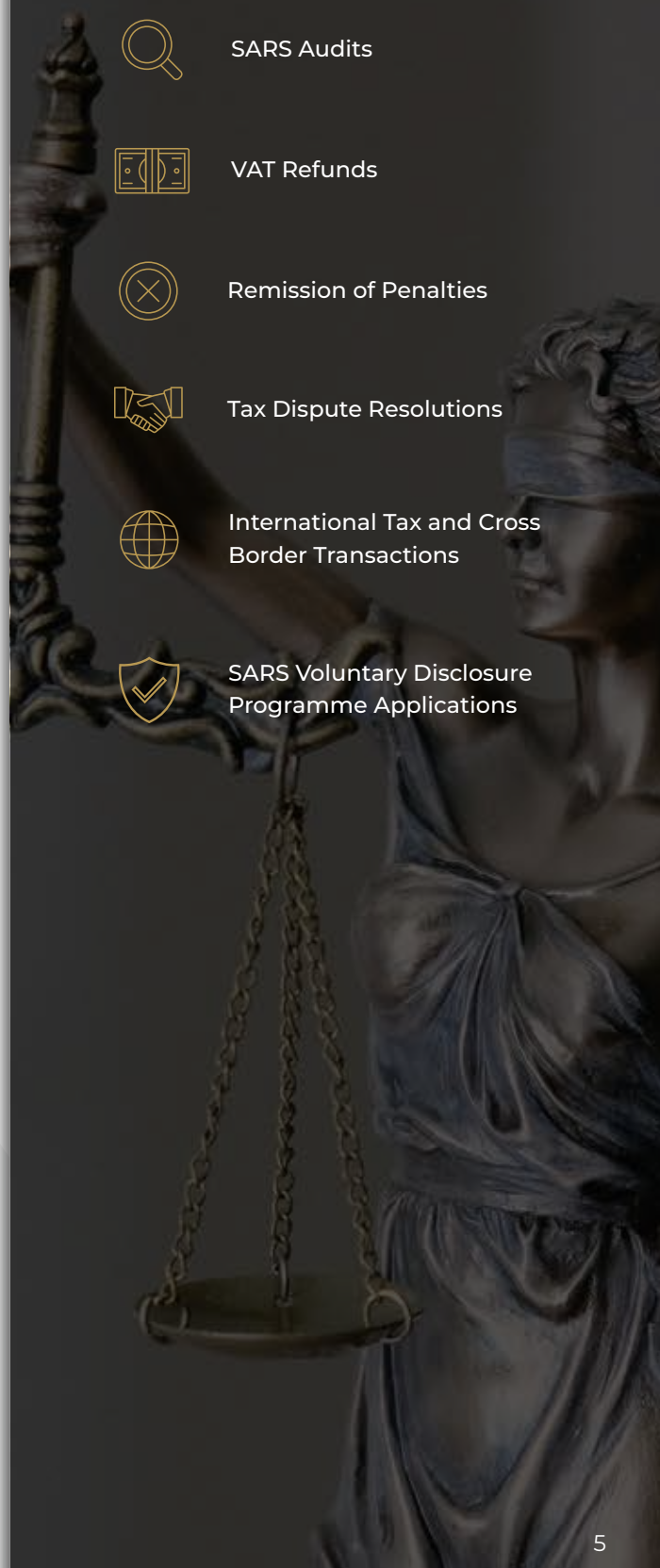
Tax Dispute Resolutions



International Tax and Cross Border Transactions



SARS Voluntary Disclosure Programme Applications



## COMPANY SET-UP SERVICES

Discover a comprehensive solution for all your company incorporation needs with Tax Consulting South Africa.

We offer custom solutions for foreign companies and multinational enterprises (MNEs) looking to enter the South African market. Additionally, we assist local clients in setting up companies abroad with tailored solutions.

From seamless company registration to facilitating director and member changes, we offer a holistic suite of services designed to streamline your business setup process. Our expert company secretarial team specializes in the issuance of share certificates and registers, ensuring full compliance with CIPC regulations, and even extending support for customs import and export registration.

Having your compliance in order is essential, as is ensuring the correct tax and legal strategies are implemented to fast-track your business success.

With our tailored approach, we understand that your business requirements are unique. That's why our team of corporate structuring attorneys are dedicated to providing bespoke solutions that cater to your specific needs while guiding you through the legal and regulatory landscape in South Africa. Whether you're a local client looking to establish a new entity, an offshore client seeking expansion into the South African market, or a local entity planning to expand offshore, we have you covered.

For local clients embarking on the journey of starting a new venture within South Africa, our holistic service suite offers end-to-end support. Our tailored packages are crafted to meet your individual needs, ensuring a smooth and efficient process from inception to operation. With over 150 professionals, including Tax Attorneys, Tax Practitioners, Chartered Accountants (SA), and Emigration specialists, our team stands ready to guide you through the complexities of regulatory compliance. With us by your side, you can focus on building and growing your business with confidence, knowing that every detail is expertly handled.



**JASHWIN BAIJOO**

Associate Director

Head of Strategic Engagement & Compliance

Admitted Attorney, LLB, LLM (Tax)

Master Tax Practitioner (SAIT)

Professional Tax Specialist (SA)

SAIPA Tax Committee Member

### SERVICES



Company Registration



Tax Registration



Annual Returns – CIPC Compliance



CIPC Company Diagnostic – CIPRO



Opening Bank Accounts  
Local and Foreign Companies



VAT & PAYE Registration



Director & Company detail changes



Share Certificates and Registers



Payroll and Accounting



Work Permit and Immigration Services



Company Deregistration



Company Reinstatement



Customs Registrations

# TAX DEBT RELIEF

## SARS TAX DEBT MANAGEMENT

Our SARS Tax Debt Management division has developed an efficient system of resolving tax-related debt, for both individuals and corporate clients, offering a variety of flexible solutions which cater to each client's specific financial circumstances.

With the support of a dedicated team, including specialist tax attorneys and seasoned accountants, you can navigate through this challenging situation, and ensure your tax debt compliance.

Our tax debt relief services encompass a comprehensive but bespoke solution, including Suspensions of Payment where there is a risk of collection by SARS, which allows some much-needed breathing room. Our team are well-versed in confirming SARS' eligibility criteria for tax debt relief, as well as alternate merit reviews where a dispute is under consideration. Upon confirmation of eligibility, we will prepare with you a strategic roadmap to successful negotiations with SARS to establish manageable payment plans, and even the possibility of a Compromise of Tax Debt application to legally reduce your tax liability.

Our clients remain extremely satisfied with the exceptional professional services received to date, and the favourable tax write-offs through various SARS relief mechanisms.

Our experienced tax attorneys and seasoned accountants are here to advocate for your best interests, leveraging their expertise to navigate the complexities of tax law and negotiate with SARS on your behalf. From the initial assessment of your situation to the implementation of tailored debt relief solutions, we are with you every step of the way, ensuring that you understand your options and empowering you to make informed decisions.

With our dedicated team by your side, you can rest assured that your tax debt concerns are in capable hands, allowing you to focus on regaining control of your finances



**JASHWIN BAIJOO**

Associate Director

Head of Strategic Engagement & Compliance

Admitted Attorney, LLB, LLM (Tax)

Master Tax Practitioner (SAIT)

Professional Tax Specialist (SA)

SAIPA Tax Committee Member

## SERVICES



Tax Diagnostic and  
Means Analysis



Suspension of Payment



Deferral of Payment



SARS Negotiation on Favourable  
Payment Terms



Compromise of Tax Debt



SARS Negotiation on Tax  
Debt Reduction



# TEMPORARY CESSATION OF SOUTH AFRICAN TAX RESIDENCY APPLYING A DOUBLE TAXATION AGREEMENT (DTA)

A DTA generally ensures that a taxpayer is not unfairly taxed in South Africa as well as their chosen foreign host country. This best fits expatriates living and working abroad, but intend to return to South Africa within a few years. Fortunately, South Africa holds dozens of DTAs with various countries around the world, including some of the main South African expatriate destinations, such as Australia, Germany, Ghana, Ireland, Netherlands, Saudi Arabia, the United Arab Emirates, the United Kingdom, and the United States of America.

The main advantage of applying a DTA is that it is a less permanent solution compared to the Financial Emigration process (permanent cessation of South African tax residency), meaning that a taxpayer living and working abroad can apply the DTA and be fully exempt from paying taxes in South Africa on their foreign sourced income. It thus provides a defence against double taxation.

## ANCILLARY SERVICES

Our DTA team's service suite further extends to all aspects of cross-border taxation, including assisting taxpayers with obtaining a Notice of Non-Tax Resident Status from SARS, claiming relief from double taxation in consideration of their specific facts and circumstances, as well as proactive cross-border tax planning.



**DELANO ABDOLL**

Legal Manager: Cross-Border Taxation  
Admitted Attorney, BA (Law), LLB, LLM



## SERVICES



Specialist cross-border tax & legal advisory



SARS historic & current tax compliance check



First-time accurate expatriate tax filings that claim DTA relief



Obtaining a Notice of Non-Resident Tax Status confirmation letter from SARS



Securing and acquiring a South African tax residency certificate from SARS

# Discover the Power of Tax-Optimized REMUNERATION PACKAGES AND BEYOND

## SERVICES



Package Structuring Tool



2-Day Employees Tax and Benefits Workshop



Payslip Tax Compliance Analysis



Payroll Tax Audits with VDP (Voluntary Disclosure Program) Submissions



Cost to Company Conversions



Total Rewards Statements



Remuneration/Salary Structuring



Compensation and Benefits Best Practices



Expatriate Tax Planning and Payroll Compliance



Expatriate Tax Reconciliations

## Discover the Power of Tax-Optimized Remuneration Strategies

In today's hyper-competitive business environment, attracting and retaining top talent is a strategic imperative. However, achieving this goal requires more than just traditional cash incentives. Tax Consulting understands the evolving needs of companies in crafting innovative remuneration packages that not only attract but also drive performance and inspire loyalty.

### Our Unique Approach

At Tax Consulting, we pride ourselves on our innovative approach to remuneration and rewards. Our solutions are not just about cash incentives; they are carefully designed to align with your company's goals and values while maximizing tax optimization benefits. We specialize in developing forward-thinking pay packages that are informed by cutting-edge research and industry trends. By leveraging allowances provided by tax laws, we design Total Rewards Systems with a keen focus on tax efficiency, ensuring that both employers and employees reap the benefits.

### Flexible Benefits, Tailored Solutions

We advocate for solutions that embrace flexible benefits, that empower employees to tailor their remuneration packages according to their individual financial and lifestyle needs. Our flexible benefits model allows employees to customize their contributions, fostering greater employee satisfaction and engagement while optimizing tax efficiencies.

### Comprehensive Support Services

In addition to our core offerings, we provide a suite of support services aimed at maximizing the benefits of our solutions. From payroll audits and payslip tax compliance analysis to employee tax training, bespoke customised package structuring tools and expatriate tax planning, we offer end-to-end support to ensure your remuneration strategies are implemented seamlessly.

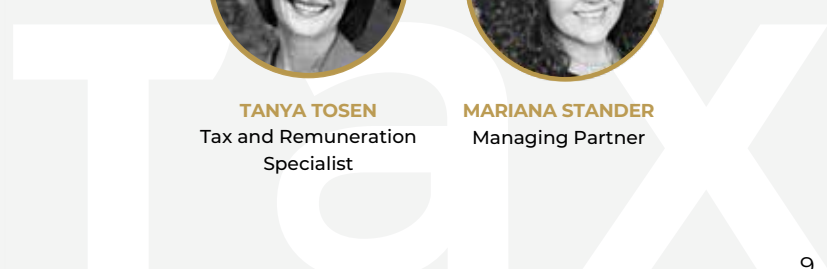
Unlock the full potential of your remuneration strategies with Tax Consulting. Contact us today to learn more about how we can help you achieve your talent management objectives.



**TANYA TOSEN**  
Tax and Remuneration Specialist













**MARIANA STANDER**  
Managing Partner



# IMMIGRATION & EXPATRIATE SERVICES FOR CORPORATES

## SERVICES

-  Intra-Company Transfer Work Visas
-  Critical Skills Work Visas
-  Remote Work Visas
-  Permanent Residence
-  Visa Extension and Renewals
-  Africa and Global Visas
-  Trusted Employer Scheme
-  Long Pending Visa Escalation
-  Visa Application Tracking System
-  Verification of Visas and Permits

As the largest independent immigration practice in South Africa, we offer holistic solutions to both local and multinational employers. Our market-leading position is a result of not only formal proposals but also client referrals and requests from HR and Global Mobility Professionals seeking assistance with complex cases.

Our team of experienced immigration and legal consultants possess unique skill sets that enable us to achieve legally successful outcomes, resolve complex cases efficiently, follow optimal escalation processes by working closely with the relevant South African authorities and institutions to escalate applications on urgent bases and ultimately ensure an outcome in the shortest possible time.

## OUR CLIENTS

Our main focus remains to serve corporates, professionals and high-net-worth individuals, providing legally correct immigration and permanent residency services. We also serve large expatriate teams in energy, construction, and mining projects, along with prominent law firms outsourcing their client work to us.

This diverse clientele demonstrates our expertise in addressing specific requirements and navigating embassy procedures, ensuring a seamless service.

## SOLUTION DRIVEN

We do not burden our clients with administrative tasks. From identifying the appropriate visa category to compiling fully compliant applications, our end-to-end solution streamlines the process, allowing clients to focus on their core business activities.

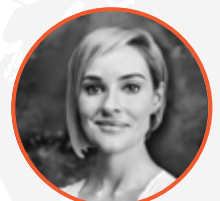
We understand the personal and business impact of obtaining legal visas swiftly and seamlessly, recognising that the timely acquisition of such documentation is paramount to the success and continuity of both individual aspirations and organisational endeavours.



**MARISA JACOBS**  
Managing Director



**JACO BRITS**  
Senior Immigration Consultant



**ALICIA KRUGER**  
Operations Manager



## EXCLUSIVE FOREX BANKING SOLUTIONS

Africorp Treasury delivers exclusive benefits to pre-qualified clients with our Treasury Outsource Solution through Investec. Our offering is both efficient and unparalleled in market due to having direct access to a specialist team in Investec along with our South African Reserve Bank and South African Revenue Service expertise.

The service is ideal for international individuals and corporates who require assistance with regular remittances or special approval for larger quantum transactions.

### 3 STEP FOREX SOLUTION

**Step 1** - Open your account in less than 48 hours.

**Step 2** - Transfer funds to your account.

**Step 3** - Convert currency and move your funds offshore.

### WHY CHOOSE US?

- Exclusive access
- Investec account where otherwise not qualifying
- Unique ability to retain USD currency
- Optimised conversion timing
- Quick and convenient, open your account fully remotely
- Compliance strategy and verified BOP process
- Most importantly, get better forex conversion rates as we deal at wholesale rate level



**MARISA JACOBS**  
Managing Director



**AFRICORP  
TREASURY**

### SERVICES



Approved International Transfer (AIT) applications - for transfers up to R10 million



Foreign Tax Clearance Applications



Reserve Bank Special Approvals

## SPECIALISED ACCOUNTING DUTIES

### ACCOUNTING SERVICES

Our longstanding relationship with SARS and our in-depth experience with their procedures alleviate you from numerous obligations, including tax compliance, VAT management, registrations, and submissions.

### BUSINESS SERVICES

Our expertise extends to compiling and signing off Annual Financial Statements, managing annual and provisional tax submissions, facilitating import/export certification applications, and handling COIDA registrations and submissions. Trust us to navigate the complexities of regulatory compliance, allowing you to focus on growing your business confidently.

### AUDITS & REVIEWS

As per legal requirements, registered companies must undergo either an independent audit or an independent review to provide stakeholders with reasonable or limited assurance regarding their accuracy and projected estimates. Our team handles these assignments adeptly, tailoring our approach to meet the specific needs of each company. We deliver thorough assessments and uphold the integrity of your financial reporting.

### ESTATE SERVICES

Streamline the management of estates with our executor services, serving as the primary liaison with SARS.

Our dedicated team ensures that clients are relieved from the tasks of organizing the deceased's tax affairs, personally delivering documentation to SARS, or obtaining a letter of tax clearance. Trusted by corporates, banks, and legal firms, we actively manage estate taxes, holding power of attorney in their matters.

### SERVICES



Payroll Services



Deceased Estates



Tax Administration



Secretarial Services



Apostilling of Documents



Comprehensive Accounting



Foreign Company Registration



Import and Export Certification



Independent Audits and Reviews



SARS Administration at Branch and LBC Level



Corporate Income Tax Returns



**AFRICORP**  
ACCOUNTING | TAX | LEGAL

# CEASING SOUTH AFRICAN TAX RESIDENCY

## SERVICES



SARS compliance check, status update and first-time accurate expatriate tax filings that meet SARS obligations.



Non-Resident Confirmation Letters



Financial Emigration Process through SARS



Approval International Transfer TCS PIN



Withdrawal of South African policies



Assistance in opening non-resident bank accounts



Securing and acquiring other SARS Tax Compliance Status PINs



Assistance with application for DTA and residency opinion

## FINANCIAL EMIGRATION

As a South African individual who currently resides outside of South Africa or plans to emigrate permanently, you have the option to undergo the process of 'financial emigration.' This process effectively ceases your tax residency with the South African Revenue Service (SARS). While the South African Reserve Bank is no longer involved in the application process, financial emigration offers legal certainty regarding your non-resident tax status, which is also necessary for exchange control purposes.

Financial emigration also carries certain financial planning benefits. For instance, it provides one of the few avenues for accessing your retirement annuities before maturity date, provided you can demonstrate non-tax residency for a consecutive period of three years.

At Financial Emigration, we streamline the entire process for you. This includes assessing your financial position and tax status according to SARS records, addressing any retrospective tax corrections and backdating if necessary, completing and submitting your cessation of residence application with SARS, obtaining a Tax Compliance Status PIN, assisting with any Capital Gains Tax (CGT) events triggered by the process, facilitating offshore fund transfers, redeeming policies, and more. Our services are tailored to your specific needs, ensuring a smooth and hassle-free experience.



**NICOLAS BOTHA**  
Tax Team Compliance & Processing Manager

## FINANCIAL EMIGRATION

Confirmed Process to Cease Tax Residency with SARS

# COMPREHENSIVE MOBILITY SERVICE SUITE

## INTERNATIONAL SERVICES

We offer our international clientele an end-to-end solution, with additional services to the above such as company incorporation, transfer pricing, and employer of record services. We have a partner network made up of the best in market specialists in-country, allowing us to service our international clientele's needs.

## WORK PERMIT & EXPATRIATE SERVICES

We offer a bespoke and comprehensive immigration service for corporates and professionals. We have an experienced and dedicated team, and all our applications are done in a lawful, sound and technical manner. We furthermore understand the importance of obtaining legally correct work visas when time is of the essence. We are the only service provider with an integrated solution for expatriates including setting up bank accounts, confidential payroll outsourcing, and foreign exchange services.

## TAX SERVICES

We are dedicated to being the premium tax service provider of taxpayers, and for expatriate or high-value parties with more complex tax affairs, especially when compliance and optimal tax planning is imperative. Furthermore, we are positioned to offer tax services globally through our established partner network. Our clients demand dealing with a tax-centric firm, but one which appreciates that tax strategy must support their overall commercial or personal financial goals.

## REMUNERATION SERVICES

Remuneration services include the provision of market-leading human resources & remuneration specific consulting services. This includes the preparation of calculations related to salary reviews, assignment costing, reward implementations and other remuneration related computations and advisory.



**DARREN BRITZ**  
Partner &  
Head of Tax Legal



**RALITZA PILLAY**  
Mobility Manager:  
Global Mobility  
& Compliance



**GABRIELLE KAUFMANN**  
Mobility Consultant:  
Global Mobility  
& Compliance

## SERVICES



Immigration & work permit services



Tax planning & compliance



Transfer of Funds



Tax legal and dispute services



Assignment costing calculator



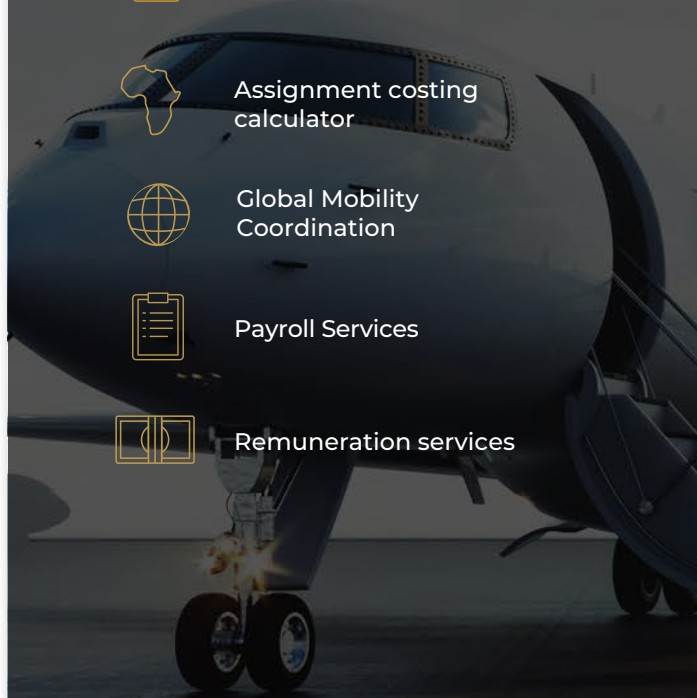
Global Mobility Coordination



Payroll Services



Remuneration services



Group Services

## CONTACT US FOR MORE INFORMATION

### **Tax Consulting South Africa**

contact@taxconsulting.co.za  
www.taxconsulting.co.za

### **Double Taxation Agreement**

contact@doubletaxationagreement.co.za  
www.doubletaxationagreement.co.za

### **Africorp Advisory**

contact@africorpsolutions.co.za  
www.africorpsolutions.co.za

### **Africorp Treasury**

contact@africorptreasury.com  
www.africorptreasury.com

### **Johannesburg**

+27 11 467 0810

### **Xpatweb**

contact@xpatweb.com  
www.xpatweb.com

### **Financial Emigration**

contact@financialemigration.co.za  
www.financialemigration.co.za

### **Africorp Accounting**

contact@africorpaccounting.co.za  
www.africorpaccounting.co.za

### **TCSAS**

contact@tcsas.co.za  
www.tcsas.co.za

### **George**

+27 44 873 2782

### **International**

+27 11 782 5289

## OUR OFFICES

### **Johannesburg**

17 Eaton Avenue  
Bryanston  
Johannesburg  
South Africa

### **George**

55 York Street  
Dormehls Drift  
Western Cape  
South Africa



“  
LET US TAKE CARE OF IT...  
**ALL OF IT.**”



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