

COMPREHENSIVE  
**SERVICE SUITE**

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

## 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

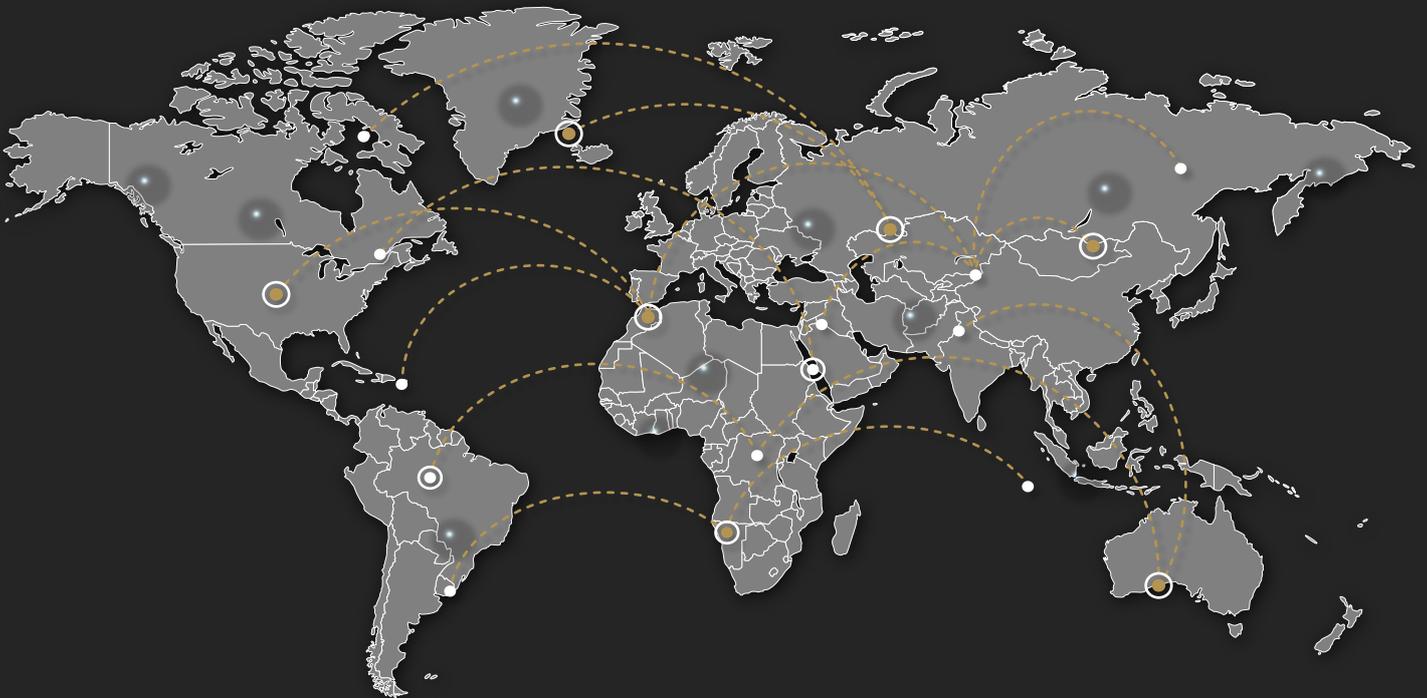
2016

### 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

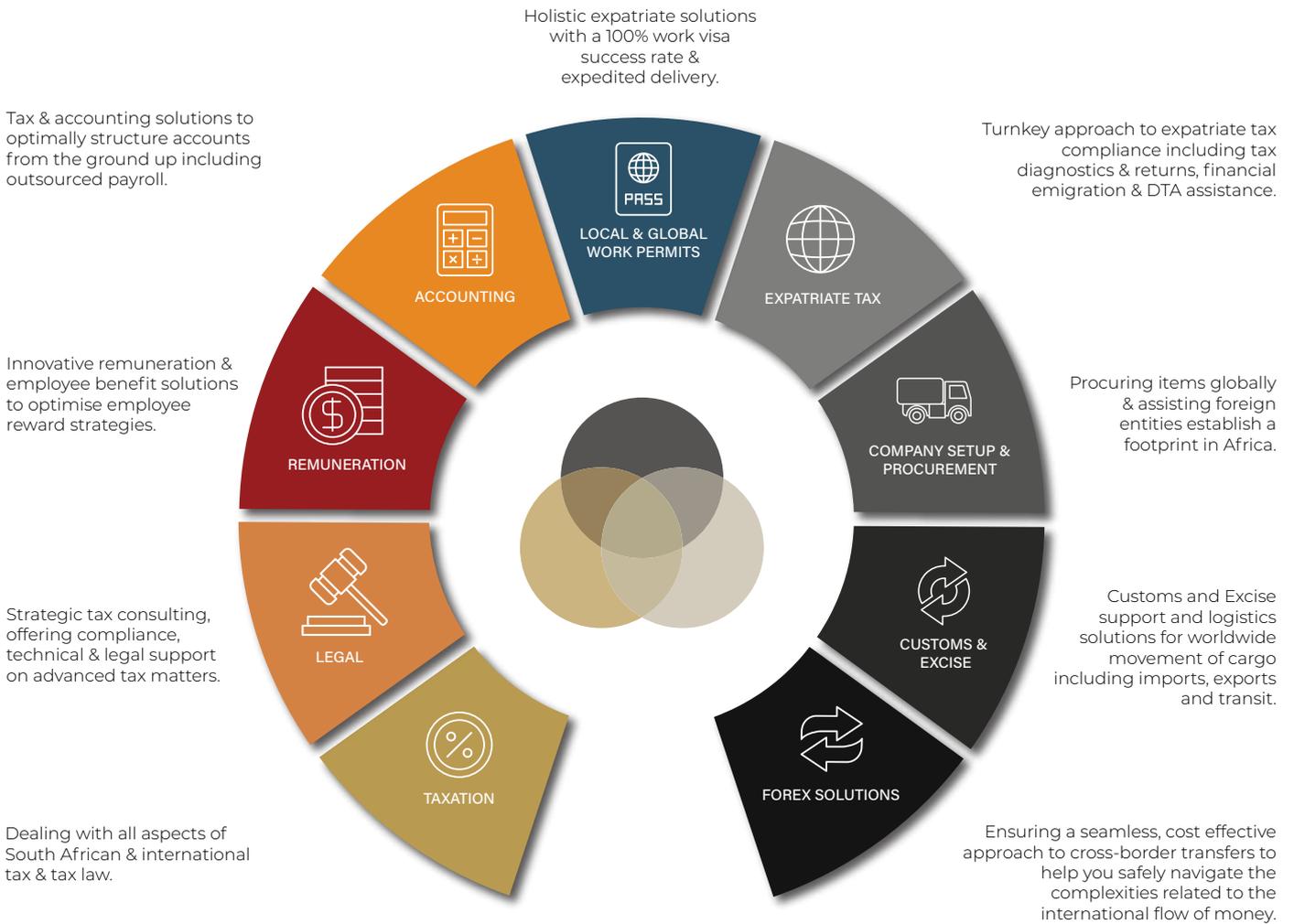
## OUR GLOBAL FOOTPRINT



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.

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

When dealing with multiple disconnected service providers, you risk missing compliance issues and profitable opportunities hidden in the intersections. Tax Consulting was founded to overcome these prohibitive silos and is the largest fully independent tax practice in South Africa with over 150 talented professionals, mostly admitted attorneys, chartered accountants, tax specialists and international mobility professionals. We follow a legal, compliant, and practical approach complemented by our multidisciplinary teams which allows us to offer a comprehensive service suite for all your financial, legal, human resource and tax matters.



## HOLISTIC BUSINESS SOLUTIONS

# TAX CONSULTING, LEGAL & COMPLIANCE SPECIALISTS

## SERVICES



Tax Legal



Accounting



Tax Returns



Remuneration



Financial Emigration



Expatriate Tax Solutions



Local & Global Work Permits



Cryptocurrency Compliance

Strategic tax consulting, offering compliance, technical and legal support on normal and advanced tax matters.

## SERVICE EXCELLENCE

Clients of Tax Consulting South Africa fall in the class of taxpayer who expects a complete range of premium tax services. You engage us not only because we consistently ensure you meet your tax obligations legally and cost effectively. Not because, as your agent, we relieve you of the burden of tax administration. Rather, you require a strategic tax advisor with profound insight into the legal intricacies and practical dynamics of your complex financial dealings and business agreements. Your concerns, therefore, lie in minimizing your risk exposure by mitigating unforeseen tax consequences and ensuring you remain fully compliant with fiscal law and statutory requirements. It is this core strength that makes us the preferred tax provider to large South African and leading 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 and tax-related law, with a focus on preserving our clients' 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 give no 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.



## LEGAL EXPERTISE FOR ADVANCED TAX MATTERS

Legal expertise for dealing with complex tax scenarios.

### 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 law. 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% win ratio, with the 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, almost always before 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.



**DARREN BRITZ**  
Head of Tax Legal



**ANDRE DANIELS**  
Legal Manager:  
Tax Controversy &  
Dispute Resolution



**COLLEEN KAUFMANN**  
Admitted Attorney

### SERVICES



Trusts



SARS Audits



VAT Refunds



Advance Tax Rulings



Remission of Penalties



Tax Dispute Resolutions



Commercial Agreements



International Tax and Cross  
Border Transactions



SARS Voluntary Disclosure  
Programme Applications

# AFRICA TAX & COMPLIANCE

## SERVICES



Tax Directives



Payroll Services



Tax Debt Process



Secondment and Expatriate Work



Mining Tax Services



Multinational Company Incorporations



SARS Engagements and Liaison



SARS Dispute Resolution and Negotiations



Cross-border Tax Advisory and Compliance Matters



Joint Ventures Across Africa



Company Secretarial Services



Client Engagements and Liaison

## SARS TAX DEBT MANAGEMENT

The 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 circumstances.

Our clients remain extremely satisfied with the exceptional professional services received to date, which solution driven services range from tax diagnostics and suspension of the tax liability, to obtaining reduced assessments and tax write-offs through various SARS relief mechanisms.

## CROSS-BORDER TAX & ADVISORY

We provide an end-to-end service for all multinational enterprises looking to expand into Africa, the Middle East, and Europe, starting with the necessary cross-border tax advisory, and culminating in the incorporation and maintenance of an entity in the jurisdictions of choice.

Through a network of professional partners around the world, we are able to assist these multinationals every step of the way, providing concrete advisory on the required registrations, and tax implications, per company structure.

Upon completion of the incorporation process, the corporate structuring is also taken care of, with local bank accounts being opened, the respective statutory registrations being completed, and even assisting with the structuring of the company's financial and operational affairs.



**JASHWIN BAIJOO**

Head of Strategy Engagement & Compliance  
Admitted Attorney

# Tax

# CEASING TAX RESIDENCY USING DOUBLE TAXATION AGREEMENTS

Where financial emigration is not an option or is not preferred, the alternative route to ceasing tax residency with SARS is in terms of a Double Taxation Agreement (DTA). South Africans working in one of the various foreign jurisdictions with which South Africa has a DTA may claim relief from South African tax on their foreign earnings. Given that a DTA being in place does not itself automatically exempt one's foreign income from tax in South Africa, our team ensures that all of the relevant qualifying requirements are complied with in each case and that the correct disclosures are made to SARS. This provides assurance of non-residency, but with the freedom to permanently return to South Africa at any point without any additional formalities.

## ANCILLARY SERVICES

Our team's service suite further extends to all aspects of cross-border individual tax, from the avoidance of double taxation to the procurement of tax residency certificates, as well as international tax planning advice and assistance.

We also assist with the confirmation of tax residency status to non-residents who return to or arrive in South Africa for the first time for SARS enquiry purposes, and with tax planning once tax residency is triggered.



**DELANO ABDOLL**  
Team Leader,  
Cross-Border Taxation  
Admitted Attorney



## SERVICES



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



Retrospective tax correction, including SARS VDP process where required



Assistance with application for DTA relief through SARS-accepted processes



Securing and acquiring a South African Tax Residency Certificate from SARS



Procuring Tax Residency Certificates from selected tax authorities abroad



Non-residency status confirmation

# IMMIGRATION & EXPATRIATE SERVICES FOR CORPORATES

## SERVICES



Corporate Visas



General Work Visas



Special Waivers and Dispensations



Short-Term Work Visas (up to 6 months)



Africa and Global Visas



Intra-Company Transfer Work Visas



Critical Skills Work Visas



Immigration Verification/Audit Services



Expediting of Urgent Matters



Permanent Residency Permits



Client Customised Technology

As the largest independent immigration practice in South Africa, we provide a holistic solution to local and multinational employers. We have worked our way into a market leading position, not only through formal proposals, but through client referrals and special requests from Human Resource or Global Mobility Professionals to assist with complex cases.

Our team hones unique skill sets that underpin our ability to obtain legally successful outcomes, reach quick resolutions of problem cases, follow optimal escalation processes, and expedite visas on an urgent application basis.

## OUR CLIENTS

Our clients include some of the largest expatriate employers in South Africa. We are the preferred provider to the Financial Services, Telecommunication sectors, and Hotel Groups. We service sizable expatriate teams on energy, construction and mining projects, as well as prominent law firms opting to outsource their client work to us.

Our variety of clients proves that we are well-versed in consulting on respective requirements, nuances of Embassies and related items, to provide a seamless service.

## SOLUTION DRIVEN

We do not send lists of requirements and place the responsibility of administration on our clients. From identifying the appropriate category of visa to compiling a fully compliant application for submission, our end-to-end solution offers an all-inclusive service that does not overly burden clients with paperwork.

We appreciate the personal impact and business importance of obtaining legal and correctly categorised visas in the most administratively efficient and timely manner.



**MARISA JACOBS**  
Managing Director

## 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 good standing relationship with SARS and our experience with their procedures relieves you of various time-consuming obligations, such as tax compliance, VAT management, registrations and submissions.

### BUSINESS SERVICES

We can assist with registration, certification, tax administration and VAT for businesses trading as a sole proprietorship, foreign company, local company, or an estate. Our services for business assistance include the compiling and signing-off of Annual Financial Statements, annual and provisional tax submissions, applications for import or export certification, as well as COIDA registrations and submissions. Our experience also enables us to facilitate complicated payroll structures and staff allowances, while ensuring compliance with SARS, as well as other regulatory bodies or authorities.

### AUDITS & REVIEWS

A registered company that meets certain legal conditions must carry out either an independent audit or an independent review of their financial statements. This offers stakeholders reasonable or limited assurance, respectively, of their accuracy and their estimated projections. Our team of chartered accountants (CAs) and independent reviewers are legally qualified to accept such assignments and to execute them to the unique demands of each company.

### ESTATE SERVICES

As an executor of estates, we can act as primary mediator to SARS. We aspire to save our clients a great deal of time and effort when they are facing the grief of a departed loved one. We specialise in the tax component of estate management, allowing clients to forgo the need to get the deceased's tax affairs in order, deliver all documentation to SARS in person, or apply for a letter of tax clearance. Our team is actively handling estate tax for many corporates, banks and legal firms who have readily entrusted us with power of attorney in their matters.



**MARIÉ-LOUISE GRIEBOUW**  
Head of Accounting

### 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



**AFRICORP**  
ACCOUNTING | TAX | LEGAL

# CEASING SOUTH AFRICAN TAX RESIDENCY

## SERVICES



SARS compliance check, status update and first-time accurate expatriate tax filings that meets SARS obligation



Retrospective tax correction, including SARS VDP process



Financial Emigration Process through SARS



Transferring of funds offshore as part of financial emigration



Encashment of South African policies



Assistance in opening blocked asset accounts/non-resident accounts



Securing and acquiring SARS Tax Clearance Certificates



Assistance with application for DTA and residency opinion

## FINANCIAL EMIGRATION

As a South African who has or wishes to emigrate and has a permanent intention to remain outside of South Africa you can follow the process of “financial emigration”, which terminates your tax residency status with the South African Revenue Service (“SARS”). Although the South African Reserve Bank is no longer involved in the application process, financial emigration provides legal certainty on non-residency status for tax and, in turn, your non-tax residency status for exchange control purposes.

Financial Emigration also holds certain financial planning benefits, such as being one of the few ways of cashing out your retirement annuity before the maturity date where you are able to prove non-tax residency for a consecutive period of 3 years.

Apart from the initial paperwork we help you submit, our team at Financial Emigration will complete the entire process for you. This includes conducting an assessment of your financial position and tax status per SARS’ records, retrospective tax correction and backdating where necessary, completing and submitting your emigration application with SARS and thereafter obtaining an emigration tax clearance certificate, assisting with any triggered Capital Gains Tax (CGT) events, transferring funds offshore and redeeming policies, and more, all customised around your unique needs



**THOMAS LOBBAN**  
Head of Cross-Border Individual Tax



**LOVEMORE NDLOVU**  
Head of SARB Engagement & Expatriate Compliance

**FINANCIAL EMIGRATION**

Confirmed Process to Cease Tax Residency with SARS

## ESTABLISHING A FOOTPRINT IN AFRICA

Establishing a footprint in Africa requires an experienced partner who is well aware of the challenges faced through operating a business in Africa, as well as a partner who is able to lend their own success to the businesses of those who seek our turnkey approach to establishing a footprint in Africa.

### CORE BUSINESS FUNCTION

There are many important market sectors in Africa where we have established ourselves as serious role players in the industry. The luxury you are afforded through the partnerships you form with these already established functions will be the difference between making an impact in Africa, or drowning amongst the unknown.

### SPECIALISED PROCUREMENT

Through the relationships we have fostered with the biggest mining houses in Africa, we have cemented our position as a foremost procurement partner to these massive corporations, ensuring the uninterrupted supply of essential mining equipment and material, as well as other key industries throughout the African Region.

### SPECIALISED SERVICES

Other specialised services we provide throughout Africa are high level recruitment, headhunting, as well as providing full outsourcing employment options of all key business functions, to our team of over 150 professionals, all of which are tailored to the dynamic needs of our clients.

### VIP FLIGHT CHARTER

We also provide a personalised flight charter service to many of our clients who require precise planning when mobilising to foreign countries. This provides the most accurate and comfortable transport means for those requiring an elegant solution to business travel, anywhere across Africa.

### SERVICES



Specialised Procurement



Supplier Relationship Management



Transport and Logistics



Outsource Employment Services



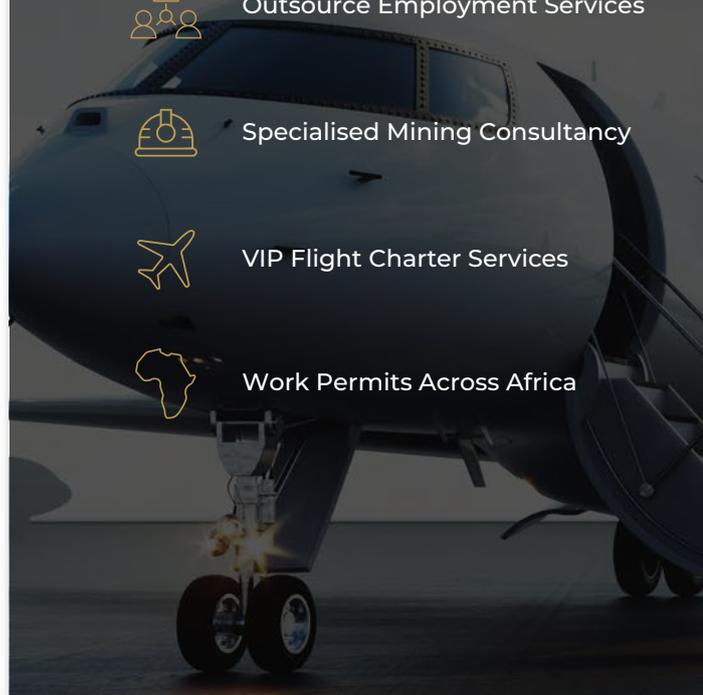
Specialised Mining Consultancy



VIP Flight Charter Services



Work Permits Across Africa



## CONTACT US FOR MORE INFORMATION

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Dock Road North Quay  
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8001

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

