9 - 13 June 2014 • Sandton Convention Centre
An event focused on bridging the gap between tax practitioners, corporate tax advisors and regulators

Key speakers include:

- Judge Dennis Davis, Chair, Davis Committee
- Adv. Eric Mkhawane, CEO, Tax Ombud
- Logan Wort, Executive Secretary, African Tax Administration Forum
- Professor Jay K. Rosengard, Director: Financial Sector Programme, Ash Center for Democratic Governance and Innovation, Harvard Kennedy School
- Clem Sunter
- Prof. Jackie Arendse, Visiting Associate Professor, University of the Witwatersrand
- Prof. Jennifer Roeleveld, Head Taxation: Department of Finance and Tax, University of Cape Town
- Micheal D’Ascenzo, Former Commissioner of Taxation, Australian Tax Office (ATO)
- Mike Schüssler, Director, Economists.co.za
- Prof. Chris Evans, Professor, School of Taxation and Business Law, Australian School of Business
- Prof. Mathew Lester
- Alvin Mosioma, Executive Director, Tax Justice Network- Africa (Kenya)
- Patrick Zimba Mawire, Senior Tax Manager - International Operations Middle East, Africa, Turkey & India, GE Transportation
- Lwandile Makaula, Chief Advisor: Group Tax, Escom Holdings
- Prof. Pieter van der Zwan, Associate Professor, North West University
- Di Seccombe, National Head: Tax Training and Seminars, Mazars
- Keith Engel, Partner, EY
- Dr. Beric Croome, Tax Executive, Edward Nathan Sonnenbergs
- Prof. Leon J. Bekker, Maisels Group
- Patricia Williams, Head: Tax Dispute Resolution and Controversy Management, Deloitte and Touche
- Kyle Mandy, Tax Technical Partner & Tax Policy Leader for SA, PwC
- Dawid van den Berg, Head of Tax, BDO
- Dale Cridlan, Director, Norton Rose Fulbright South Africa
- Ernest Mazansky, Director, Werksmans Tax
- Johan van der Walt, Head: Dispute Resolution and Tax Controversy, KPMG Services
- Veli Ntombela, Director Tax, SizweNtsalubeGobodo
- Graeme Saggers, Director, Nolands Advisory Services Africa
- And more

Gain valuable insight on key themes such as:

- Strategic overview of South African tax
- Tax Administration Act
- Mining Tax
- Corporate Tax
- Personal Income Tax
- Tax Risk Management
- International Tax

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Expert speakers at this event:

- Judge Dennis Davis  
  Chair  
  Davis Committee

- Mike Schüssler  
  Director  
  Economists.co.za

- Prof. Jackie Arendse  
  Visiting Associate Professor  
  University of the Witwatersrand

- Di Secombe  
  National Head: Tax Training and Seminars  
  Mazars

- Graeme Saggers  
  Tax Director  
  Nolands Advisory Services Africa

- Dale Cridlan  
  Director  
  Norton Rose Fulbright South Africa

- Johan van der Walt  
  Head: Dispute Resolution and Tax Controversy  
  KPMG Services

- Prof. Jennifer Roeleveld  
  Head Taxation: Department of Finance and Tax  
  University of Cape Town

- Prof. Peter Surtees  
  Tax Consultant  
  Norton Rose Fulbright South Africa

- Daryl Blakeway  
  Tax Performance Advisory Director  
  EY

- Prof. Pieter van der Zwan  
  Associate Professor  
  North West University

- Dr. Marco Lotz  
  Sustainability Carbon Specialist  
  Nedbank

- Professor Jay K. Rosengard  
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  Middle East, Africa, Turkey & India  
  GE Transportation

- Jerry Botha  
  Director  
  Tax Consulting

- Keith Enge  
  Partner  
  EY

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- Micheal D’Ascenzo  
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- Clem Sunter

- Prof. Mathew Lester

- Alvin Mosioma  
  Executive Director  
  Tax Justice Network - Africa (Kenya)

- Robert Gad  
  Tax: Director  
  Edward Nathan Sonnenbergs

- Ben-Schoeman Geldenhuys  
  Director  
  KPMG South Africa

- Jaco la Grange,  
  Associate Director,  
  Deloitte Tax

- Lwandile Makaula  
  Chief Advisor: Group Tax  
  Eskom Holdings

- Victor Terblanche  
  Senior VAT Manager  
  VATit

- Billy Joubert  
  Director  
  Deloitte

- Dawid van den Berg  
  Head of Tax  
  BDO

- Logan Wort  
  Executive Secretary  
  African Tax Administration Forum

- Marcus Botha  
  Senior Manager  
  PwC

- Michael Dyke  
  Taxation Specialist  
  Chartered Secretaries Southern Africa

- Carla van der Merwe  
  Associate Director  
  Deloitte

- Christel Brits  
  Associate Director  
  EY

- Corlie Hazell  
  Partner  
  EY

- Veli Ntombela  
  Director Tax  
  SizwenstsalubeGobodo

- Andrew Wellisted  
  Head of Tax  
  Norton Rose Fulbright South Africa

- Jayne Mammatt  
  Director  
  PwC

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Day 1:  9 June 2014

08:00 Registration and early morning refreshments

08:30 Chairman's opening remarks

Strategic overview on South African tax

08:45 The World and South Africa beyond 2014 - The latest scenarios, flags and probabilities
  •  How to look at the future like a fox
  •  The latest global economic scenarios
  •  The possibilities for South Africa and the implications for tax
  Clem Sunter

09:45 What impact does the Southern African economic climate have on tax related matters?
  •  Analysis of the global economy and its impact on SA's economy
  •  Viewing South Africa's socio-economic issues and how this affects the tax payer
  •  South Africa's economic future what can tax payers expect and the impact this has on the long-term objectives of the National Development Plan
  Mike Schüssler, Director, Economists.co.za

10:45 Mid-morning refreshments and networking

11:15 The fiscal outlook for South Africa: challenges and opportunities
  •  Key trends in the development of tax systems in OECD and emerging nations
  •  How South Africa compares
  •  The tax challenges and opportunities faced by South Africa and comparable nations
  •  The Davis Tax Committee and prospects for reform
  Prof. Chris Evans, Professor, School of Taxation and Business Law Australian School of Business

12:15 Where is South Africa going with its tax mix
  •  Examining the current tax mix pattern in SA
  •  How does this tax mix affect the growth of the tax revenue?
  •  How can South Africa strike a balance in its tax mix pattern to ensure a boost in revenue collection?
  Prof. Mathew Lester

13:15 Lunch and exhibition floor visit

14:15 Viewing the legislative process with regards to tax in South Africa and the impact it has on tax payers
  •  What is the legislative process with regards to tax?
  •  The importance of the consultative process
  •  Changing the dynamics of the relationship between business and tax authorities
  Keith Engel, Partner, EY

15:00 Mid-afternoon refreshments and networking session

15:30 Outlook at SARS - where have we been and where we are going
  •  Looking at SARS and its growth in the past five years
  •  Challenges that are met by SARS and how they are overcoming them
  •  What is the future and how does this affect the tax payers

16:15 Feedback from the Davies Commission on tax
  •  Update from the Davies Commission on their findings from inception to-date
  •  What are their findings and evaluation of the tax system in SA in comparison to internationally accepted standards
  •  Their view on how SA can improve tax compliance
  Judge Dennis Davis, Chair, Davis Committee

17:00 Chairman's closing remarks and close of day one

Day 2:  10 June 2014

08:00 Registration and early morning refreshments

08:30 Chairman's opening remarks

Cocktail Function: Keynote address by Micheal D'Ascenzo

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Mining Tax Stream

11:30 Chairman’s opening remarks

11:45 Update on the latest development in Mining Tax
- Impact of latest court cases
- Exploring the current approach to mining tax by SARS - hot topics
- What new changes to be expected in the mining tax - trends and policy direction

Ben Schoeman Gildenhuys, Director, KPMG South Africa

13:45 Lunch and exhibition floor visit

14:30 Some anomalies and unintended consequences of the Mining Royalty and Taxation regime
- Capital Gains Tax and the transition from prospecting to mining
- The royalty regime applicable to the sale of and processing of mining waste (mine dumps)
- The difficulty in determining EBIT and gross sales for royalty purposes when transferring minerals in an unrefined form
- The ambiguities and anomalies in Section 5 of the Royalty Act and the Difficulties in determining the EBIT when extracting and transferring a poly-metallic ore
- New thoughts on the meaning of mining operations and mining in the Income Tax Act

Adv. J. Bekker, Maisels Group

15:15 Mid-afternoon refreshments and networking session

15:45 Analysing the relevance of carbon emissions accounting, reporting and disclosure to the mining sector
- Why is this an important subject in the mining industry?
- Looking at the benefits and risks
- Identifying the boundaries for carbon accounting (what to include)
- SA mining companies’ response to the Carbon Disclosure Project
- SA legislation and carbon tax

Dr. Marco Lotz, Sustainability Carbon Specialist, Nedbank

16:30 Chairman’s closing remarks and close of day three

Corporate Tax Stream

11:30 Chairman’s opening remarks

11:45 An update of the tax deductibility of interest expenditure in leveraged acquisitions and financing transactions where there is a controlling relationship
- A brief overview of the general tax provisions pertaining to the deductibility of interest expenditure
- Section 47 transactions
- Section 45 and debt-push down transactions
- Section 24O transactions
- An overview of 23N which seeks to impose a limitation on the deductibility of interest in respect of reorganisation and acquisition transactions
- An overview of 23M which seeks to impose a limitation on the deductibility of interest in respect of debts owed to persons in a controlling relationship

Dale Cridian, Director, Norton Rose Fulbright South Africa

12:30 VAT implications on corporates
- VAT and financial services direct retribution apportionment
- What are the VAT changes upon recession?
- How does the withholding of tax on services affect the growth of the economy?
- VAT cross border transactions

Di Seccombe, National Head: Tax Training and Seminars, Mazars

13:15 The new tax rules relating to hybrid debt instruments
- What type of instruments are affected?
- What are the tax implications if these sections apply?
- An analysis of the issues arising in respect of these new sections

Andrew Wellsted, Head of Tax, Norton Rose Fulbright South Africa

13:45 Lunch and exhibition floor visit

14:30 Indirect tax: complexities and methodologies
- Understanding the complexities of indirect taxation such as VAT and exploring the responsibilities to business
- Exploring the effective methodologies to minimise the risk of non-compliance and avoiding the risk of penalties and investigations

Lwandile Makaula, Chief Advisor: Group Tax, Eskom Holdings

15:15 Mid-afternoon refreshments and networking session

15:45 Practical issues on corporate restructuring
- Share buy-backs and return of capital
- Transfer of contingent liabilities
- Deregistration of dormant companies
- Return of capital
- Dividends – the reserves issue
- Write off of loan accounts
- Implications of Section 113 of the Companies Act
- Other practical issues
- Effective date and the VAT and PAYE pitfalls
- The law relating to the transfer of rights and obligations (my note to myself – transfer of a finance lease in law requirements, tax debt, VAT)
- Journal entries (values, what stays behind?)
- Labour law – transfer of employees
- Transferring provisions

Dawid van der Berg, Head of Tax, BDO

16:30 Tax implications on SMMEs
- How are SMMEs affected by tax
- Are the changing regulations considerate of small organisations?
- Auditing of small companies
- Tax deductibility of interest expenditure in an SMME context

Prof. Jackie Arendse, Visiting Associate Professor, University of the Witwatersrand

17:15 Chairman’s closing remarks and close of day three

Day 4: 12 June 2014

08:00 Registration and early morning refreshments
Sustainable tax governance in developing countries through global tax transparency

Prof. Jennifer Rooiveld, Head Taxation: Department of Finance and Tax, University of Cape Town

The BEPS report – what is Africa doing about what the report said?

Looking at Africa’s response to the OECD’s BEPS report: what sort of action it is going to take to ensure that loopholes and technicalities that allow multinationals to avoid taxation is eliminated

Alvin Mosioma, Executive Director, Tax Justice Network-Africa (Kenya)

Kyle Mandy, Tax Technical Partner & Tax Policy Leader for SA, PwC

Logan Wort, Executive Secretary, African Tax Administration Forum

Mid-morning refreshments and networking

Workshop: Transfer pricing & withholding taxes

Carla van der Merwe, Associate Director, Deloitte

Billy Joubert, Director, Deloitte

Lunch and networking session

Emerging Issues in International Tax Structuring

- OECD/G20 Action Plan on Base Erosion and Profit Shifting
- What does it mean for tax practitioners and multinationals?
- International developments in anti-avoidance rules
- Relevance for Africa

IBDF Representative

Chairman’s closing remarks and close of day four

International Tax

Personal Income Tax Stream

8:00 Chairman’s opening remarks

Michael Dyke, Taxation Specialist, Chartered Secretaries Southern Africa

8:45 Recent tax developments affecting individuals

- Changes to the medical deduction
- Retirement reform measures
- New bursary exemption
- Low cost housing benefits
- Changes to income protection policies
- New donations deduction
- Employment tax incentive
- And any other topical matters that may emanate from the 2014 Budget Speech

Prof. Jackie Arendse, Visiting Associate Professor, University of the Witwatersrand

9:30 Highlighting issues tax payers face in order to be compliant

- Knowing your rights as a tax payer
- Exploring how relationships can be improved between tax payers and SARS
- Co-operation amongst tax practitioners in order to serve the client better
- Discussing the Estate Duty 2012 budget: exploring the suggested potential changes and their relevance

Jaco la Grange, Associate Director, Deloitte Tax

10:15 Mid-morning refreshments and networking session

10:45 Operational issues experienced by taxpayers when dealing with SARS together with possible tax law implications which should be revisited by SARS

- E-filing: Various issues regarding functionality i.e. VAT returns can only be revised/amended by the taxpayer after case is flagged for audit, correspondence to and from SARS, engaging the correct person electronically for audit information, displaying the correct client status on e-filing
- (audit in progress as opposed to return successfully filed)
- Impact of VAT law amendments after introduction of the TAA i.e. Section 44(8) deleted where the taxpayer was entitled to request reasons from SARS why a refund was not approved or paid

Director, Payroll Expert

Lunch and networking session

13:00 Tax Law changes impacting employee remuneration and benefits, remuneration structuring and employee pay practices

Practical examples and case studies on the latest tax changes to employee remuneration and the leading practices emanating the reformat. These tax changes impact the manner in which employers remunerate their employees, what is legally allowed and spans the area of personal tax, employees’ tax, personal financial planning and remuneration best practices. The session will be case study focused, dealing with the changes in tax law and the new strategies which employers adopt to optimally remunerate within the legislative framework. The leading practice in this area comes from a holistic approach to remuneration structuring and the value in pay structuring does not come from tax breaks, but from alignment of remuneration with personal financial requirements. The tax professional is often only involved at the final stages of remuneration design, aimed at attracting, motivating and retaining employees. The session will aim to equip tax professionals to understand the remuneration and benefit framework, and latest best practice developments.

Jerry Botha, Director, Tax Consulting

14:00 Promotion of Small and Medium business through tax incentives

Veli Ntombela, Director Tax, SizweNtsalubeGobodo

15:00 Chairman’s closing remarks and close of day four

Day 5: 13 June 2014

Registration and early morning refreshments

Chairman’s opening remarks

Johan van der Walt, Head: Dispute Resolution and Tax Controversy, KPMG Services

12:00 Lunch and networking session

PwC workshop session continues

13:00 Chairman’s closing remarks and close of conference

Tax Risk Management

8:45 Tax - the new global priority

- The tax risk landscape
- Getting to the right tax operating model
- The journey towards a high performing tax function
- Sharing survey results on tax functions in Africa

Daryl Blakeway, Tax Performance Advisory Director, EY

9:45 Exploring the benefits of a tax risk management strategy

- Analysis of a proactive vs reactive attitude to tax risk
- Foundation of an effective tax risk strategy
- How to turn compliance into a competitive advantage

Graeme Saggars, Tax Director, Nolands Advisory Services Africa

10:15 Mid-morning refreshments and networking session

10:45 PwC workshop session

- Introduction to TRM
- What is a Tax Control Framework
- Developments on Cooperative Compliance and Country by Country Reporting Requirements
- Tax in the Boardroom and Audit Committee requirements
- Tax Risk Assurance

Marcus Botha, Senior Manager, PwC

12:00 Lunch and networking session

13:00 PwC workshop session continues
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09, 10, 11, 12 & 13 June 2014, Sandton Convention Centre, Johannesburg

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<td>R7 999 (+14% VAT) = R9 118.86 - SAVE R2000</td>
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Company details for name badge: Switchboard No.: Fax:*
Postal Address: Postal Code:*
No. of employees on your site: 0-49 50-249 250-499 500-999 1000+ Nature of your company’s business:
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