

INDIRECT TAX



In a complex and highly regulated space with active enforcement and vigilant authorities, it is essential to have a trusted adviser with in-depth knowledge and commercial insight. Our tax team, recognised in 2020 as the "African Tax Firm of the Year" by the International Tax Review European Tax Awards, assists large corporate clients in disputes with the South African Revenue Service (SARS) including a wide array of value-added tax (VAT) and customs and excise matters.

VAT

We advise clients on a number of VAT related matters, including:

- transaction specific VAT advice;
- VAT structuring and planning to minimize VAT leakage and optimise VAT recovery;
- VAT due diligences;
- negotiations with SARS, the submission of objections and appeals;
- VAT rulings;
- VAT litigation (Tax Court, SCA and Constitutional Court) and alternative dispute resolution (ADR) proceedings; and
- VAT risk management.

CUSTOMS AND EXCISE

We assist clients with customs and excise advice, as well as all aspects of customs and excise disputes and related litigation against SARS Customs, including:

- legal advice regarding the correct interpretation and application of the applicable South African customs and excise legislation;
- advice and assistance with the submission of tariff determination applications to SARS Customs, and resolving disputes arising from adverse tariff determinations;
- the customs and excise aspects of corporate due diligence work;
- dealing with SARS Customs in response to adverse post clearance audit findings;
- advice and assistance with diesel rebate disputes;
- negotiating with SARS Customs regarding customs and excise disputes, including the submission of suspension applications, requests for reasons, extension applications, settlement applications and compromise applications;

- the drafting and submission of internal administrative appeals to SARS Customs;
- the drafting and submission of applications for alternative dispute resolution (ADR) proceedings, and representing clients at ADR proceedings; and
- representing corporate clients in customs and excise litigation against SARS Customs in the South African courts.

OUR CLIENTS

Our clients cover a wide range of industries, including financial services, insurance, motor, oil and gas, mining, manufacturing, information technology, tourism, transport and retail. Our experience includes acting for and advising clients in a number of industries, including:

- **Mining** on the VAT and customs considerations pertaining to the manufacture and importation of a variety of goods, as well as on the diesel rebate provisions and related disputes;
- **Oil and gas** on liabilities for customs duty, excise duty, fuel levy and VAT, and assistance with disputes and litigation;
- **Paper manufacturing** on VAT and import duties and tariff determination disputes and litigation;
- **Cigarette manufacturing** on customs duty, excise duty and VAT disputes and litigation;
- **Beverage and alcohol manufacturing** industry on VAT and customs advice;
- **Civil engineering** on the VAT and import and export of heavy machinery;
- **Retail and logistics** on the VAT and importation and transportation of goods; and
- **Chemical manufacturing and retail** on VAT and customs advice.

"They are technically very competent.
They are also very practical and
business-focused." – **Chambers Global**

OUR TEAM



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"In-depth knowledge
spanning the full
spectrum of contentious
and non-contentious tax"
– **Chambers Global**



International Tax Review
European Tax Awards 2020

"The team is a 'cut above the rest'
and provides 'highly impressive'
resources, 'outstanding'
knowledge, 'practical experience'
and 'innovative structuring'" –
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About Webber Wentzel

We are the leading full-service law firm on the African continent, providing clients with seamless, tailored and commercially-minded business solutions within record times. Our alliance with Linklaters and our relationships with outstanding law firms across Africa ensures our clients have the best expertise wherever they do business.