



Legal, Tax, Secretarial and  
Corporate Governance  
South Africa



Business Compliance

## Business Compliance

*"Thanks to its impressive growth potential, Africa is becoming an increasingly attractive investment destination. Many African countries enjoy political and economic stability and offer excellent opportunities for business ventures. The enormous range of opportunities poses new challenges to companies investing in Africa. Whether you are planning to start a business in the renewable energy or tourism sectors or want to launch an infrastructure project, you can always rely on our experienced Africa experts. Our team is committed to working with you to understand your requirements, developing a carefully crafted market entry strategy and thereafter successfully implementing your strategy."*

*Rödl & Partner*



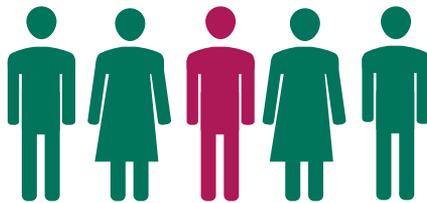
*"Each element of our human tower supports another. This works only because we draw on more than just our physical abilities. It is our sense of cohesion that gives us strength, structure, stability and, above all, the courage necessary to develop great things."*

*Castellers de Barcelona*

## Impact of Legal, Tax, Secretarial and Corporate Governance obligations on business in South Africa

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Legislation and the South African legal framework places increasingly complicated and onerous requirements on companies in South Africa. This, together with the high penalties for non-compliance therewith, leads to companies and businesses, both foreign and local, needing to consult with professional advisors.



At Rödl & Partner Legal and Tax (Pty) Ltd, we proudly offer a professional, practical and innovative approach to business, legal, secretarial and tax services, whilst always keeping our clients' specific requirements as our principal motivation.

Our team of professionals strive to implement a range of solutions tailored specifically to suit your business, whether foreign or local, already well-established or in the start-up phase.

## Overview of our services

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The following services are available as part of a package of services or as separate items:

### Legal Services

#### **Drafting services:**

- › Employment Contracts
- › Secondment Agreements: for international assignments of employees
- › Workplace and Company Policies: drafting of guidebook of policies or stand-alone policies
- › Sale of Shares Agreements
- › Loan Agreements
- › Restraint of Trade Agreements
- › Confidentiality and Non-Disclosure Agreements
- › Shareholders Agreements
- › Lease Agreements
- › Due Diligence Reports
- › IT Contracts
- › Website Policies
- › Trust Deeds
- › Legal opinions and advice
- › Various other Contracts and Agreements

#### **Training and advisory services:**

- › Legislation Summary: preparation of written summary of particular law
- › In-house Workshop: interactive presentation on particular law or changes
- › Legal Advice: written advice entailing the application of law to facts
- › Intellectual Property: advice on and attendance to registration of Trade Marks and other Intellectual Property

#### **Compliance review services:**

- › HR Due Diligence or Health-check: review from a labour law perspective to check for compliance, as part of a due diligence process or as an ad hoc health-check

## Overview of our services

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### B-BBEE Legal Consulting

#### **Ownership Restructure proposals:**

- › We can assist with the restructure of your Company to ensure you obtain the necessary ownership points you require
- › We have various structures that can meet your needs
- › Modified flow through principle
- › Drafting and registration of a B-BBEE Employee Trust
- › Drafting of the necessary contracts and documents relating to the ownership structure.

#### **Training and Advisory services:**

- › Legislation Summary: preparation of written summary
- › In-house Workshop: interactive presentation
- › Legal Advice: written advice entailing the application of law to facts

### Secretarial and Corporate Governance Services

#### **Drafting services:**

- › Customised and Special Memoranda of Incorporation
- › Shareholders Agreements
- › Board and Committee Charters
- › Rules of Governance
- › Various Contracts and Agreements

#### **Compliance and Review services:**

- › Attending to all necessary matters as prescribed by the Companies Act 71 of 2008 as well as effecting any and all changes at the Registrar of Companies (Companies and Intellectual Property Commission – CIPC)
- › Registration and formation of new companies
- › Drafting of Confirmation Certificates
- › Share and Director amendments
- › Facilitation of endorsement of Share Certificates
- › Preparation of all necessary Minutes
- › Maintenance of Companies' Secretarial Files and Registers
- › Maintenance of Companies' Minute Books
- › Acting as Share Transfer Secretaries
- › Storage of Company documents and records

# Overview of our services

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## Tax Consulting services

### Compliance services:

- › Exit and Arrival Interviews: personal meetings with expatriates
- › Submission of annual income tax returns (ITR12) for expatriates: mandatory for all expatriates
- › Submission of bi-annual provisional tax returns (IRP6) for expatriates: mandatory for provisional taxpayers
- › Tax registrations and de-registrations upon arrival in/departure from South Africa

### Consulting services:

- › Inward and foreign investment
- › Cross-border transactions within a group of companies, including benchmarking studies
- › Foreign exchange transactions
- › Mergers, acquisitions and disposals of businesses
- › Intra-group transactions within local companies
- › Differential tax treatment pertaining to various legal entities, including locally registered companies, external companies, partnerships, sole traders, PBO's, Trusts and other entities
- › Withholding taxes on royalties, dividends, interest and management fees
- › Double taxation agreements
- › Interpretation of all South African tax statutes, regulations, SARS interpretation notes and rulings
- › Tax considerations pertaining to contracts of all types, including employment, purchase contracts, sales contracts, agencies, distributorships and use of intellectual property
- › Tax aspects of other employment related matters including fringe benefits, retirement, dismissal and retrenchment
- › Tax treatment of expatriates working in South Africa, including net salary agreements
- › Tax Residency: covering all aspects of tax residency in respect of the international assignments of employees
- › Payroll Services: calculation and deduction of Employees Tax (PAYE) and other social security levies, optimization of salary structures
- › Tax treatment of emigration and immigration
- › Resolution of disputes with SARS
- › Tax arrangements when taxpayer is in financial distress

## Overview of our services

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- › Communications with SARS, including correspondence with SARS / meetings with SARS / applications for SARS rulings
- › Tax accrual reviews and tax health checks
- › Communication with foreign tax experts where appropriate
- › Identification, registration and computation of taxable income of permanent establishments in South Africa
- › Assistance with advice, opinions, submissions, resolutions and negotiations of tax matters
- › Compliance with tax laws
- › Appropriate tax planning and strategies

## Our HR and Legal Support Package

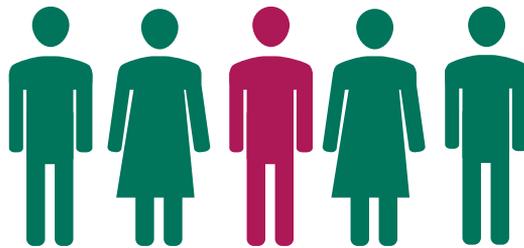
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Changes to local employment and immigration law as well as major differences in labour legislation in various countries have resulted in the need for companies to seek professional advice from local HR experts to avoid non-compliance and the (often costly) risks.

We at Rödl & Partner offer **On-Going International HR and Legal Support** on a retainer as well as a consultancy basis.

A support service package is developed to suit your particular needs in South Africa and other African countries, taking into account various factors such as: your business activities and operational sector, the number of staff employed in each of the different African countries in which you operate, the international assignment of employees and staff turnover.

The support service package can comprise of any of our Employment Law, Immigration Solutions or Expat Tax offerings, as well as any other services that might be deemed essential to ensuring your company's compliance with local legislation following a consultation with our HR Competence Centre Team.



Our On-Going International HR and Legal Support can range from on-call, immediate industrial relations advice as and when you require it, to HR-department functions – from recruitment and selection to terminations and dismissals.

Our On-Going International HR and Legal Support package option ensures that your company has instant access to a team of labour law specialists in a position to optimize your labour management policies and procedures and assist you in remaining compliant.

## Our Legal, Tax and Secretarial Team

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### **Roger Bramwell**

Tax Specialist – Rödl & Partner Legal and Tax

1 Eastgate Lane, Bedfordview  
2007 Johannesburg

Phone: +27(11)479–3000  
roger.bramwell@roedl.com

Roger Bramwell is a Chartered Accountant (CA(SA)) with over 30 years of tax practice and experience and currently works as a Tax Specialist at Rödl & Partner Legal and Tax (Pty) Ltd. Roger previously worked at Ernst & Young for over 25 years as a Tax Partner. Roger holds a Bachelors of Commerce degree as well as a Higher Diploma in Tax Law from the University of the Witwatersrand. At Rödl & Partner, Roger focuses on corporate tax matters including, particularly, cross border transactions including transfer pricing and benchmarking studies, group structuring and tax and ownership aspects of Broad-Based Black Economic Empowerment (B-BBEE).

### **Ingrid Richter Friend**

Senior Legal Advisor - Rödl & Partner Legal and Tax

1 Eastgate Lane, Bedfordview  
2007 Johannesburg

Phone: +27(11)479–3000  
ingrid.friend@roedl.com

Ingrid Richter Friend is a non-practising Attorney and currently works as a Senior Legal Advisor at Rödl & Partner Legal and Tax (Pty) Ltd. Ingrid studied at the University of Johannesburg, the University of Augsburg (Germany), the University of South Africa and at the Chartered Institute of Secretaries Southern Africa. She holds a Bachelors of Law degree from the University of Johannesburg as well as a Masters of Law degree from the University of South Africa. She also holds a number of post-graduate qualifications. Ingrid is an Associate Member of Chartered Secretaries Southern Africa (CSSA) as well as an Associate Member of the Association of Certified Fraud Examiners (ACFE). Ingrid has many years of experience in corporate, commercial, litigation and intellectual property law. At Rödl & Partner, Ingrid assists clients with all legal aspects of their businesses, with particular emphasis on employment law and company law.

**Dominik Skalet**

Master Tax Professional (SA)<sup>TM</sup>- Rödl & Partner Legal and Tax

1 Eastgate Lane, Bedfordview  
2007 Johannesburg

Phone: +27(11)479-3000  
dominik.skalet@roedl.com

Dominik Skalet has many years of experience in international taxation issues and currently works as an international tax consultant at Rödl & Partner Legal and Tax (Pty) Ltd. focusing on German/European and South African taxation issues (especially for Expats). He is an accredited "Diplom-Kaufmann" in Germany and a member of the South African Institute of Tax Professionals (SAIT). Furthermore, Dominik composes tax articles for the Rödl & Partner newsletter "Steuern" and the tax handbook for the C.H. Beck publishing house in Germany.

**Anna-Lena Becker**

German Lawyer - Rödl & Partner Legal and Tax

8th Floor Metropolitan Building  
7 Walter Sisulu Avenue  
Cape Town 8001

Phone: +27(21)418-2350  
anna-lena.becker@roedl.com

Anna-Lena Becker is a German lawyer based at the Cape Town (South Africa) office of Rödl & Partner, one of the largest international professional services firm of German origin. Anna-Lena studied in Mainz (Germany), Glasgow (Scotland) and holds a Masters of Law Degree from the University of Cape Town. At Rödl & Partner, Anna-Lena assists foreign companies in investment in South Africa and coordinates their investments within other African countries.

**Marinda Marais**

Company Secretary – Rödl & Partner Legal and Tax

81 Eastgate Lane, Bedfordview  
2007 Johannesburg

Phone: +27(11)479-3000  
marinda.marais@roedl.com

Marinda Marais is a non-practising Attorney and currently works as a Company Secretary at Rödl & Partner Legal and Tax (Pty) Ltd. She holds a Bachelors of Law degree from the University of Pretoria as well as a Post-Graduate Diploma in Drafting and Interpretation of Contracts and a Post-Graduate Diploma in the Fundamental Principles of the Companies Act. At Rödl & Partner, Marinda assists clients with company formations and all company secretarial aspects.

## Rödl & Partner – What sets us apart

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### Globally connected

As an integrated professional services firm, Rödl & Partner is active at 108 wholly-owned locations in 50 countries. Our clients trust 4,500 colleagues in the service lines audit, legal, management and IT consulting, tax consulting as well as tax declaration/BPO.

We possess extensive knowledge and understanding of the African markets. We thus know what necessary building blocks must be put in place in order to establish a company, manage a branch or foreign office, or implement individual projects successfully.



### The client in focus

Our 'one face to the client' approach sets us apart from the rest. Our clients have a designated contact person who ensures that the complete range of Rödl & Partner services is optimally employed to the client's benefit. The 'caretaker' is always close at hand; they identify the client's needs and points to be resolved. The 'caretaker' is naturally also the main contact person in critical situations. The 'caretaker' is the account team leader and is responsible for ensuring that the client is kept up to date in respect of legislative and other changes that may affect the client's business operations.



### Interdisciplinary Approach

We work with renowned specialists whose approach is truly interdisciplinary as the needs and projects of our clients can hardly be categorised under only one professional discipline. Our approach is based on the knowledge that the expertise our consultants have each acquired in their different business areas allows them to merge seamlessly into interdisciplinary teams.

What truly sets us apart is not our interdisciplinary approach nor our global reach or our particularly strong connection to family businesses. It is the combination of these elements that cannot be found anywhere else – this combination makes Rödl & Partner into a firm that is committed to comprehensively supporting our client's business goals, wherever in the world these might lead.

# Your Contacts

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## In Germany:

### **Dr. José A. Campos Nave**

Managing Partner  
Taunus Tower  
Mergenthalerallee 73–75  
65760 Eschborn

Phone: +49(61 96) 7 61 14 – 702  
Fax: +49(61 96) 7 61 14 – 704  
[jose.campos-nave@roedl.com](mailto:jose.campos-nave@roedl.com)

## In South Africa:

### **Dieter Sommer**

Partner  
1 Eastgate Lane, Bedfordview  
2007 Johannesburg

Phone: +27(11)479–3000  
Fax: +27(11)479–3033  
[dieter.sommer@roedl.com](mailto:dieter.sommer@roedl.com)

### **Roger Bramwell**

Director –Legal and Tax  
1 Eastgate Lane, Bedfordview  
2007 Johannesburg

Phone: +27(11)479–3000  
Fax: +27(11)479–3033  
[roger.bramwell@roedl.com](mailto:roger.bramwell@roedl.com)



“Each and every person counts” – to the Castellers and to us. Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today.

“Força, Equilibri, Valor i Seny” (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

## Rödl & Partner

### **Johannesburg**

1 Eastgate Lane  
2007 Johannesburg/Bedfordview

Phone: +27(11)479–3000  
Fax: +27(11)479–3033

### **Cape Town**

8th Floor Metropolitan Building  
7 Walter Sisulu Avenue  
8001 Cape Town

Phone: +27(21)418–2350  
Fax: +27(21)418–2367

### **Eschborn**

Taunus Tower  
Mergenthalerallee 73–75  
65760 Eschborn

Phone: +49(6196)76114–700  
Fax: +49(6196)76114–704

[www.roedl.com/south-africa](http://www.roedl.com/south-africa)

