

Gerhard Badenhorst

Director



Gerhard Badenhorst is a Director in our Tax & Exchange Control practice. He is a chartered accountant and specialises in value-added tax (VAT) matters in various industries, including the financial services, mining and property industries. Gerhard acts for various private, public and multinational corporations and non-profit organisations. He is a guest lecturer on VAT at the University of Pretoria and the University of the Witwatersrand and serves as a member of the South African Institute of Chartered Accountants VAT sub-committee, and was an ad hoc member of the VAT sub-committee of the Davis Tax Committee.

About Gerhard

After completing articles with audit firm BDO Spencer Stewart, Gerhard completed his National Service with the South African Revenue Service. He then joined the tax department of auditing firm Theron du Toit in April 1990 as a tax advisor, and began specialising in Value Added Tax (VAT) when the draft VAT legislation was first released in June 1990. Theron du Toit merged with auditing firm Coopers & Lybrand, where he was admitted as a tax partner responsible for the VAT service line in 1993. Coopers & Lybrand merged with Pricewaterhouse to form PricewaterhouseCoopers, where he headed up the national indirect tax practice (VAT & Customs) until December 2003. Gerhard joined the tax department of the law firm Sonnenberg Hoffman Galombik (SHG) in January 2004 as a tax executive specialising in VAT. SHG merged with Edward Nathan to form Edward Nathan Sonnenbergs, where he headed up the indirect tax team until April 2017. Gerhard joined Cliffe Dekker Hofmeyr as a Director in May 2017.

Credentials

Education

- BCom Accounting, Rand Afrikaans University
- BCom Hons Accounting, Rand Afrikaans University
- Diploma in Tax Law, Rand Afrikaans University
- Masters in Business Management, Rand Afrikaans University
- CA (SA), The South African Institute of Chartered Accountants

Memberships

- SAICA (The South African Institute of Chartered Accountants)
- SAIT (South African Institute of Tax Practitioners)
- Registered Tax Practitioner

Contact Gerhard

+27 (0)11 562 1870

gerhard.badenhorst@cdhlegal.com

[Gerhard on LinkedIn](#)

Expertise

[Tax & Exchange Control](#)

[Corporate Debt, Turnaround & Restructuring](#)

Location

Johannesburg

Language

English



Experience

- VAT matters

Gerhard has been advising on VAT matters since the implementation of VAT in South Africa. He advises various national and multinational companies, non-government and non-profit organisations, partnerships, joint ventures and various industries, most notably mining companies, construction companies and financial service organisations (banks, short-term and long term insurers) on a wide range of VAT matters. He also advised various industries and companies on the implementation of VAT in Namibia and Botswana, and assisted companies with VAT disputes in Lesotho.

- VAT litigation

Gerhard advised and assisted Counsel with the VAT litigation of clients in the Tax Court, the High Court and the Supreme Court of Appeal.

- VAT training workshops for client

Gerhard designed and presented numerous VAT training workshops for clients, presented various VAT seminars, and is a guest lecturer on VAT at the University of Pretoria and the University of the Witwatersrand for their Honours and Masters tax courses.

News

Game-changing ruling: Companies in business rescue just scored a major victory over SARS

In a landmark decision delivered on 12 May 2025, the Supreme Court of Appeal (SCA) ruled that the South African Revenue Service (SARS) cannot apply set-off of value-added tax (VAT) refunds resulting from trading activities post business rescue, against tax debts that were incurred before the commencement of business rescue proceedings. This ruling came in *Henque 3935 CC t/a PQ Clothing Outlet v Commissioner for the South African Revenue Service (846/2023) ZASCA 56*, a case that has significant implications for companies undergoing business rescue.

Suspension of VAT rate increase: Current status and implications

The Minister of Finance (Minister) announced in his National Budget on 12 March 2025 that the value-added tax (VAT) rate would increase from 15% to 15,5% on 1 May 2025 and again from 15,5% to 16% on 1 April 2026. The moment the Minister announced the VAT rate increases, they came into effect from these respective dates by virtue of the application of section 7(4) of the Value-Added Tax Act 89 of 1991 (VAT Act).

The impact of the VAT rate change on property and related transactions

On 1 May 2025, the value-added tax (VAT) rate will increase by a 0,5 percentage point to 15.5%, followed by an increase of another 0,5-percentage point on 1 April 2026 to bring the standard rate to 16% from that date.

New VAT regulations published

On 14 March 2025, National Treasury published three long-awaited value-added tax (VAT) regulations in final format, which were initially released in draft format on 1 August 2024 for public comment. These regulations amend the definition of "electronic services", amend the definition of "valuable metal" for the purpose of the application of the domestic reverse charge on supplies of gold containing material, and provide clarification regarding the accounting for VAT in relation to casino table games of chance.

Rising rates, rising resilience: Navigating the VAT rate increase

With another value-added tax (VAT) rate increase on the horizon, businesses are once again required to navigate both the legal complexities and the operational challenges that come with the change. In his Budget Speech on 12 March 2025, the Minister of Finance (Minister) announced a phased increase in the standard rate of VAT from 15% to 15,5%, set to take effect on 1 May 2025, and thereafter from 15,5% to 16%, effective from 1 April 2026. The upcoming increases build on the 2018 amendment that raised VAT from 14% to 15%.

Videos



[Beyond the delay: Unpacking technical aspects of the 2025 Budget](#)

[Webinar Recording | Overview of the 2024 Budget Speech](#)

[WEBINAR | Protecting your business during COVID-19](#)

Our panel of experts hosted a webinar where they unpacked relief available to businesses negatively affected by covid-19 as well as protection of personal information and cybersecurity during covid-19.

Podcasts

[Gerhard Badenhorst discusses the issue of VAT pricing](#)

Tax & Exchange Control Director Gerhard Badenhorst joined The Pippa Hudson Show to discuss the issue of VAT pricing. [Click here](#) to listen to his interview.

[All news by Gerhard Badenhorst →](#)

Recognition

- The Legal 500 EMEA 2025 recommended Gerhard as a leading partner for tax.
- Gerhard was awarded an individual Spotlight Table ranking in Chambers Global 2022–2025 for tax: indirect tax.
- Chambers Global 2009–2021 ranked him in Band 1 for tax: indirect tax.
- The Legal 500 EMEA 2012–2022 recommended Gerhard for tax.
- The Legal 500 EMEA 2023–2024 recommended him as a leading individual for tax.
- 2025 ITR World Tax Rankings ranked Gerhard as 'Highly Regarded' in indirect tax in South Africa.