

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

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[Gerhard on LinkedIn](#)

Expertise

[Tax & Exchange Control](#)

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

[2024 Budget summary: VAT](#)

[VAT agency and principals](#)

The terms "agent" and "agency" are not defined in the Value Added Tax Act 89 of 1991 (VAT Act). The South African Revenue Service (SARS) has indicated in Interpretation Note 42 (IN 42) that it accepts that the common law relationship between the principal and the agent prescribes the value-added tax (VAT) consequences of this legal relationship. The general VAT rule is that where a person, acting as agent, supplies goods or services on behalf of a principal to a third party, the supply is deemed to be made by the principal and not the agent (section 54(1) of the VAT Act). Conversely, where a third-party supplier makes a supply to an agent acting on behalf of a principal, that supply is deemed to be made to the principal (section 54(2) of the VAT Act). In these instances, the principal and not the agent must account for VAT on the supplies.

[Securities lending arrangements: The VAT implications](#)

The South African Revenue Service (SARS) published Binding General Ruling 62 (BGR 62) on 12 December 2022, in which it sets out its interpretation and application of the Value-Added Tax Act 89 of 1991 (VAT Act) for the lender in terms of a securities lending arrangement. BGR 62 comes into effect on 1 April 2023. The value added tax (VAT) implications of a securities lending fee as set out in BGR 62 are contrary to the VAT implications as previously set out in Practice Note 5/1999, which will be withdrawn from 1 April 2023. It is, however, arguable as to whether the interpretation and application of the VAT Act as set out in BGR 62 are correct.

[2023 Budget summary: VAT](#)

Specific supplies in the short-term insurance industry.

[Webinar Recording | 2023 Special Edition Budget Speech Alert](#)

Watch as our experts' give their views on 2023 Budget Speech.

Videos

[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

- Market recognition
 - Gerhard was awarded an individual Spotlight Table ranking in Chambers Global 2022–2024 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.