

# Petr Erasmus

Director



Petr Erasmus is a Director in our Tax & Exchange Control practice.

## About Petr

Petr started his career as a Customs and Excise Officer at SARS: Customs in 1996. He was deployed across a wide range of customs and excise positions and offices before being appointed as a Tax Lawyer / Legal Advisor in 2007 at SARS Head Office in Pretoria. During this time Petr was exposed to numerous matters relating to the entire scope of customs and excise.

Petr served his articles at the State Attorney in Pretoria in 2011, joined Shepstone & Wylie as an Associate in 2012 and was appointed as Partner in 2015. In 2016 he joined Cliffe Dekker Hofmeyr as a Director.

## Credentials

### Education

- B Proc, University of South Africa
- LLB, University of South Africa
- Admitted as an Attorney: 2012
- Customs courses up to law enforcement and checking course
- Registered with the Legal Practice Council

## Experience

- Customs and Excise
  - internal remedies and litigation
  - drafting and obtaining of tariff-, valuation- and origin determinations in various sectors from SARS
  - audits, notices of intentions to demand, letters of demand, detentions and seizures by SARS
  - legal advice and opinions
  - licensing / registration
  - high level audits verifying client compliance
  - refunds and other repayments

## Contact Petr

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[Petr on LinkedIn](#)

## Expertise

[Tax & Exchange Control](#)

[Industrials, Manufacturing & Trade](#)

## Location

Johannesburg

## Language

English

- Customs and Excise legislation

Specialises in Customs & Excise legislation including tariff, valuation, origin and other fields in customs & excise law

- During tenure at SARS

- Legal Advisor / Litigation
- Risk analysis
- Cargo examination
- Checking and stops
- Passenger Hall
- Excise
- Licensing and Registration
- Projects

## News

### Rate changes and the fuel sector

With effect from 2023 and following a lengthy public consultation process, the Carbon Tax Act was amended to state the exact annual carbon tax rate increases from 2023 to 2030. One of the reasons for this was to promote certainty from an investment perspective and to enable South Africa to meet its Paris Agreement commitments by gradually increasing the carbon tax rate. It therefore comes as no surprise that in the Budget it was confirmed that the carbon tax increased from R159 to R190 per tonne CO<sub>2</sub> equivalent from 1 January 2024. Concomitantly, it was announced that the carbon fuel levy will increase to 11c/litre for petrol and 14c/litre for diesel effective from 3 April 2024.

### Customs and excise

### Customs And Excise

### Excisable products

As is the case each year, Government proposes an increase in duties and levies for excisable products in Schedule 1 Part 2A to the Customs and Excise Act 91 of 1964 (Customs Act).

### A first for everything: Some things to consider before submitting your 2019 carbon tax returns

The Carbon Tax Act 15 of 2019 (Carbon Tax Act), which came into effect on 1 June 2019, forms part of government's policy response to climate change and also contributes towards South Africa's Nationally Determined Contribution commitments made under the 2015 Paris Agreement.

[All news by Petr Erasmus →](#)

## Recognition

- Legal 500 EMEA
  - The Legal 500 EMEA 2023 mentioned Petr for Tax.