# **Jacques Erasmus**

Associate Designate



Jacques Erasmus is an Associate Designate in our Tax  $\vartheta$  Exchange Control practice.

# **About Jacques**

### **News**

#### Navigating assessed losses: Where do we stand?

The assessed loss provisions contained in sections 20 and 20A of the ITA have been a focal point over the years for both individuals and companies seeking to reduce their taxable income. Originally introduced to alleviate the tax burden imposed on businesses that require high amounts of capital expenditure to start up, the assessed loss provisions have in certain circumstances been used as a tax tool to alleviate the payment of tax on the taxable income of a company or individual conducting a business.

All news by Jacques Erasmus  $\rightarrow$ 

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#### **Expertise**

Tax & Exchange Control

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