

# Emil Brincker

Practice Head, Director



Professor Emil Brincker is a Director and Head of our Tax & Exchange Control practice. Emil's experience includes the areas of corporate finance, corporate reorganisation and restructuring, exchange control, export finance, funding, general banking and commercial including derivative transactions, empowerment transactions, notional vendor funding, rulings, transfer pricing and tax law including income tax, tax controversy, VAT, securities transfer tax, PAYE, capital gains tax (CGT) and other fiscal statutes.

## About Emil

Emil obtained his doctorate during 1992 on company law and his thesis related to the financial assistance by a company in relation to share acquisitions. He was offered a part-time professorship from the University of Johannesburg during 1999.

He was the first attorney to appear in the Supreme Court of Appeal in Erf 3183/1 Ladysmith v CIR, has authored and co-authored numerous books and articles and has advised on billions of rand of structured finance transactions.

Emil began his career as a Candidate Attorney at Hofmeyr (now Cliffe Dekker Hofmeyr). He was a Director at Edward Nathan Sonnenbergs and its predecessors for approximately 13 years. Emil joined Cliffe Dekker Hofmeyr as a Director in November 2008.

## Credentials

### Education

- Registered with the Legal Practice Council
- BCom cum laude, University of Stellenbosch
- LLB cum laude, University of Stellenbosch
- LLM cum laude LLD, University of Stellenbosch
- HDip (Tax) cum laude, University of Johannesburg
- Year of admission as an attorney: 1989

### Memberships

- Special Board for Tax Appeals and has heard tax matters for 10 years
- Executive Committee of the South African Fiscal Association

## Experience

## Contact Emil

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[Emil on LinkedIn](#)

## Expertise

[Tax & Exchange Control](#)

[Corporate Debt, Turnaround & Restructuring](#)

[Commercial Real Estate](#)

[Mining & Minerals](#)

[Healthcare & Pharmaceuticals](#)

## Location

Johannesburg

## Language

Afrikaans

English



- Emil's experience includes

The areas of corporate finance, corporate reorganisation and restructuring, exchange control, export finance, funding, general banking and commercial including derivative transactions, empowerment transactions, notional vendor funding, rulings, transfer pricing and tax law including income tax, tax controversy, VAT, securities transfer tax, PAYE, capital gains tax (CGT) and other fiscal statutes.

## News

### [CDH Tax & Exchange Control experts ranked among the best by 2025 ITR World Tax](#)

Cliffe Dekker Hofmeyr (CDH), a leading corporate and commercial law firm, is proud to be recognised for our expertise in tax in the recently released 2025 ITR World Tax Rankings.

### [Pillar 2 has arrived in South Africa](#)

The release of the highly anticipated discussion document for South Africa pertaining to the implementation of Pillar 2 has not disappointed. Apart from the administrative burden on South African multi-national entities (MNEs), South Africa was one of the more than 130 countries that agreed during October 2021 to implement a minimum 15% corporate tax rate for MNEs with a global turnover in excess of €750 million. This is part of the two-pillar approach that arose out of the Base Erosion and Profit Shifting (BEPS) project of the Organisation for Economic Co-operation and Development (OECD) that aims to end "the race to the bottom" on tax rates that has been published as part of the efforts to tax the digital economy framework.

### [The repeal of Practice Note 31 and the impact on the deductibility of interest](#)

Practice Note 31 (PN31), released on 3 October 1994, survived almost 30 years in circumstances where both SARS and taxpayers attacked its validity over time. Ironically, when a taxpayer has relied on the validity of PN31, SARS has queried the legal justification thereof, and vice versa.

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

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

### [SARS adopts a very lenient approach when dividends are recharacterised as income pursuant to the issuing of preference shares](#)

The South African Revenue Service (SARS) recently issued a draft interpretation note dealing with the circumstances where dividends in respect of preference shares are recharacterised as income in terms of section 8E of the Income Tax Act 58 of 1962. Section 8E is an anti-avoidance provision that targets shares that have substantial debt features. Should the section be applicable, the dividend is deemed to be an amount of income that is accrued by the holder of the preference shares and not exempt from income tax. The issuer of the preference shares can equally not deduct the amount concerned even though it is recharacterised as income in the hands of the holder of the preference shares.

## Videos

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

### [Reactions to budget has been mostly mixed. To talk more on this is Emil Brincker, Director](#)

Reactions to today's budget has been mostly mixed. To talk more on this is Emil Brincker, Director and National Tax Practice Head.

[All news by Emil Brincker →](#)

## Recognition



- Market recognition

- Chambers Global 2003–2024 has consistently ranked him in Band 1 for tax. Chambers Global notes that Emil is rated as "one of the best tax lawyers in South Africa." Sources praise both his technical skills and client service: "His turnaround time is astonishing."
- The Legal 500 EMEA 2017–2024 recommended Emil as a leading individual for tax and named him Lawyer of the Year for tax in 2021. In 2016 - 2019 he was listed as a recommended individual in Tax. 2006 to 2014 named "a leading tax lawyer". He is a foremost expert in South Africa on corporate reorganisations and structural finance transactions.
- 2025 ITR World Tax Rankings ranked Emil as "Highly Regarded" in tax controversy in South Africa.
- Leading lawyer by Who's Who Legal: Corporate Tax – Advisory and Who's Who Legal: Corporate Tax – Controversy for 2017 and 2018. Who's Who Legal - International Who's Who of Corporate Tax Lawyers 2012 - 2014 and The International Who's Who of Business Lawyers 2014 selects Emil as being among the world's leading corporate tax, as well as insurance and reinsurance lawyers.
- IFLR1000 2012 recommended him for tax.
- ILO Client Choice Awards 2010–2013 named Emil as the exclusive winner of the corporate tax category in South Africa.