

Louis Botha

Consultant



Louis Botha is a Consultant in our Tax & Exchange Control practice. His experience includes the areas of corporate tax, individual tax, employees' tax (PAYE), environmental taxes, such as carbon tax and the application of exchange control laws in various contexts, including the regularisation of tax and exchange control contraventions. He also has experience in tax controversy and dispute resolution.

About Louis

Louis Botha joined Cliffe Dekker Hofmeyr as a Candidate Attorney in 2015. He was appointed as an Associate in 2017 and promoted to Senior Associate in 2019.

Credentials

Education

- Registered with the Legal Practice Council
- BComm Law (with distinction), University of Pretoria
- LLB (with distinction), University of Pretoria
- LLM Tax Law, University of Pretoria

Experience

• Exchange control

Advising on and obtaining exchange control approval for different types transactions, including funding transactions, outward foreign direct investments, transfer of funds abroad under the dispensations available under exchange control law

• Exchange control rules

Advising companies in different sectors on the exchange control rules applicable to them, including companies in the financial sector and insurance industry

• Offshore assets

Advising and assisting individuals with the regularisation of their offshore assets with the South African Reserve Bank, including regularisation of such assets under the Special Voluntary Disclosure Programme

• Exchange control approval

Advising and assisting individuals to obtain exchange control approval, including transactions and matters involving deceased estates, immigrants and emigrants

Contact Louis

+27 (0)11 562 1408

louis.botha@cdhlegal.com

[Louis on LinkedIn](#)

Expertise

[Tax & Exchange Control](#)

Location

Johannesburg

Language

English

Afrikaans

News

[Controlled foreign company rules: To outsource or not to outsource?](#)

Over the last few weeks, the South African tax advisory and business community have on various platforms debated the Constitutional Court's (CC) recent judgment in Coronation Investment Management SA (Pty) Limited v Commissioner for the South African Revenue Service ZACC 11. The CC held that the taxpayer, Coronation Investment Management SA (Pty) Ltd, had a foreign business establishment (FBE) in Ireland despite the Irish business outsourcing some of its functions. As a result, the CC held that the taxpayer was exempt from section 9D of the Income Tax Act 58 of 1962 (ITA), so that the (net) income of its Irish subsidiary, which is a controlled foreign company (CFC) under section 9D, was not subject to tax in South Africa.

[What's in a name? The status of Tax Courts as courts of law](#)

The South African legal system is host to a number of quasi-judicial decision-making bodies which, while having the power to make decisions which are authoritative and may be binding on parties and while conducting proceedings in a judicial manner, cannot be described as courts of law in the proper sense. The High Court in the case of Poulter v The Commissioner for the South African Revenue Service (A88/2023) ZAWCHC had to determine whether the Tax Court was a court of law for the purposes of deciding whether a taxpayer could be represented by a layperson in the Tax Court. It should be noted that the Tax Court first considered the issue of a layperson's right of appearance before it in 2016 (see our Tax and Exchange Control Alert of 9 September 2016), which we refer to below.

[Carbon tax changes related to the renewable energy premium deduction and carbon offset allowance](#)

[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 CO₂ 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.

[It never ends: Proposals to clarify the interaction between section 7C and transfer pricing rules in the context of low or interest-free loans](#)

Tax advisors, like others in the legal profession, can sometimes be guilty of using jargon and "legalese". However, considering the amount of times that section 7C of the ITA has been amended since its introduction in 2017, saying "7C is a problem" might become a common phrase at a Saturday evening braai. In the Budget, National Treasury is at it again, this time proposing to clarify the interaction between sections 7C and 31 of the ITA.

Videos

[Carbon tax](#)

Louis Botha, Senior Associate in our Tax & Exchange Control practice provided insights on South Africa's carbon tax on the BBC Studios Money Daily show.

[Mid-term Budget Speech](#)

Louis Botha Tax & Exchange Control Senior Associate, took part in a panel discussion on CNBC's Closing Bell to unpack some highlights from Finance Minister Tito Mboweni's mid-term budget speech on 28 October 2020.

[Proposed gambling tax draft legislation](#)

Louis Botha, Associate in the Tax & Exchange Control practice, joined eNCA to discuss the proposed gambling tax draft legislation that will be introduced during 2019.

[Louis Botha discusses the passing of the Carbon Tax Bill](#)

Tax and Exchange Control Associate Louis Botha joined CNBC Africa to discuss the passing of the long-awaited Carbon Tax Bill.

[Tax considerations pertaining to the sale of shares and share buy-back transactions](#)

Tax & Exchange Control Associate Louis Botha was interviewed by Fifi Peters on CNBC Africa, to discuss some of the tax considerations pertaining to the sale of shares and share buy-back transactions.

Podcasts

[Taxpayer confidentiality](#)

Recent cases relating to taxpayer confidentiality, especially regarding public figures and taxpayers seeking confidentiality in the High Court, have raised some questions. Louis Botha, Senior Associate in our Tax & Exchange Control practice noted in his interview with Kaya FM that, proceedings in the tax court, which jurisdiction is limited, are automatically confidential. However, where a tax matter has to be heard by the High Court as it falls outside the Tax Court's jurisdiction, the proceedings will only be confidential in special cases.

[2022 Draft Rates Bill](#)

To implement the temporary R1.50 reduction of the fuel levy from April to May, the 2022 Draft Rates Bill, published with the Budget in February, had to be amended by government at the beginning of April. The Bill also deals with changes in tax rates and personal income tax thresholds. Louis Botha, Senior Associate in the Tax & Exchange Control Practice discusses the Bill and the temporary fuel levy reduction with Smile FM.

[Pandora Papers](#)

Recently, 11.9 million financial records known as the Pandora Papers were leaked, revealing the offshore financial assets of many internationally well-known persons. Louis Botha, Senior Associate in our Tax & Exchange Control Practice delves into the matter, whilst providing a South African context.

[Louis Botha - SA FM - Carbon Tax Act](#)

Louis Botha, Senior Associate in our Tax & Exchange Control practice joined SA FM to discuss the Carbon Tax Act. He gives insight on some of the industries that need to register and how the tax is calculated.

[Louis Botha - Smile FM - Carbon Tax Act - renewable energy premium](#)

Tax & Exchange Control Senior Associate Louis Botha joined The Honest Truth with Benito Vergotine on Smile FM, to discuss the February Budget Speech's proposed changes to South Africa's carbon tax legislation and how it may affect consumers.

[All news by Louis Botha →](#)