

# Emily West

Director



Emily West is a Director in our Trusts & Estates practice. At a high level, Emily specializes in cross-border estate planning and administration, including related tax consequences both locally and abroad. She has experience drafting wills for various jurisdictions, as well as local trust deeds. As a Notary Public, Emily is able to execute antenuptial contracts and legally authenticate documents for use locally and abroad. She is also able to attend to administrator or curator applications in respect of individuals who are unable to manage their affairs.

## About Emily

Emily joined Cliffe Dekker Hofmeyr as a Candidate Attorney in January 2015 and has gained experience in the following practice areas – Dispute Resolution; Trusts & Estates; Real Estate and Corporate & Commercial. She was appointed as an Associate in 2017 and was promoted to Senior Associate in 2020. Emily was appointed Director in 2024.

## Credentials

### Education

- LLB, University of Kwa-Zulu Natal
- Year of Admission as Attorney and Notary Public: 2017
- Registered with the Legal Practice Council
- Registered as a tax practitioner: 2021

## Experience

### • Estates

Worldwide personal estate/succession planning, including related tax considerations; administration of South African and foreign deceased estates; and registration of deceased estates for income tax purposes, filing relevant pre- and post-death income tax returns.

### • Drafting

Drafting/reviewing of local and offshore wills; administrator applications to the Master of the High Court and curator applications; drafting and registration of antenuptial contracts; legal authentication of documents for use locally or abroad; drafting/reviewing and registration/termination of family and PBO/NPO trusts; and institution of claims against deceased estates and the filing of objections against liquidation and distribution accounts.

## Contact Emily

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## Expertise

[Trusts & Estates Law](#)

## Location

Johannesburg

Cape Town

## Language

English

## News

### [Recent amendments to South Africa's trust and non-profit organisation legislation in response to the Financial Action Task Force greylisting: Part two](#)

Part one of this series ( which you can read here ) dealt with the amendments that are relevant to non-profit organisations. As alluded to in that article, the General Laws (Anti Money Laundering and Combatting Terrorism Financing) Amendment Act 23 of 2022 also amended the Trust Property Control Act 57 of 1988 (TPCA). The Legislature passed amendments (effective from 1 April 2023) which impose disclosure and administrative obligations on trustees (specifically when transacting with institutions listed in the Financial Intelligence Centre Act 38 of 2002 (FICA)).

### [Trusts: Now an administrative nightmare?](#)

South Africa's recent greylisting has necessitated urgent changes to inter alia the Trust Property Control Act 57 of 1988 (Act). Amendments have been made to sections 1, 6, 8, 10, 11, 19, 20 of the Act, as well as the regulations thereto, and came into effect on 1 April 2023. In particular, sections 10, 11 and 19 place obligations on trustees.

### [Are endowments all that they're trumped up to be? - An estate duty consideration](#)

In terms of section 1 of the Long-Term Insurance Act 52 of 1998 (LTI Act), a "life policy" is defined as "a contract in terms of which a person, in return for a premium, undertakes to (a) provide policy benefits upon, and exclusively as a result of, a life event; or (b) pay an annuity for a period" .

### [Duties of Trustees](#)

The role of a trustee is important. Not only is the trustee responsible for managing the trust in line with the law, but there are duties and obligations which must be complied with, and certain actions which must be abstained from.

### [Planning for death: File your life - today, not tomorrow](#)

Our world is vastly different – more so than most could have imagined before this pandemic. We face a stark reality – increased deaths and uncertain futures; the stress of the unknown, compounded by an ever-changing financial landscape. Despite these realities, the national lockdown, and increased time at home, provides an opportunity – an opportunity to compile a " life file " to facilitate the administration of your deceased estate.

## Podcasts

### [Exploring the Trusts & Estates Practice](#)

Director and Head of the Trusts & Estates Practice Gretchen Barkhuizen-Barbosa, together with Senior Associate Emily West on CDH Conversations podcast.

[All news by Emily West →](#)