

# Emily West

Director



Emily West is a Director in our Trusts & Estates practice.

Generally, Emily specialises in cross-border estate planning and administration of deceased estates, including related tax consequences both locally and abroad. She has experience drafting wills for various jurisdictions and providing ancillary advice thereon.

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 applications with the Master of the High Court or advise regarding curator applications in respect of individuals who are unable to manage their affairs.

She has various trust law expertise, including the creation of local trusts and providing ancillary advice in respect thereof, consideration of offshore trust structures and associated advice from a South African law perspective and the administration of both local and offshore trusts. Her particular interest lies in the creation of local trusts, including Sharia compliant trusts and public benefit organisation trusts, the latter of which hold significant value in the mining and minerals sector. Additionally, she provides valuable insight from a trust law perspective with regards to corporate trusts, including BBBEE trusts and employee share incentive scheme trusts. She is also able to provide bespoke training to trustees and corporate administrators to ensure compliance with the relevant trust documentation and legislation.

## 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.

Emily is part of the Trusts & Estates practice which was recently ranked in Band 1 for Private Wealth Law in Chambers Global 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

## Contact Emily

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## Expertise

[Trusts & Estates Law](#)

## Location

Johannesburg

Cape Town

## Language

English

## Experience

- Worldwide personal estate/succession planning, including related tax considerations
- Administration of South African and foreign deceased estates
- Registration of deceased estates for income tax purposes, filing relevant pre- and post-death income tax returns drafting/reviewing of local and offshore wills
- Administrator applications to the Master of the High Court and advice regarding 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
- Institution of claims against deceased estates and the filing of objections against liquidation and distribution accounts and general advice on the above areas

## 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.

## Videos

[Emily sits down with Gretchen to discuss a critical yet often overlooked topic: Estate planning for women-owned businesses in SA](#)

Join Trusts & Estates practice Director, Emily West as she sits down with Practice Head, Gretchen Barkhuizen-Barbosa to discuss a critical yet often overlooked topic: Estate Planning for Women-Owned Businesses in South Africa.

## Podcasts

[Estate Planning for women-owned businesses](#)

Join Trusts & Estates practice Director, Emily West as she sits down with Practice Head, Gretchen Barkhuizen-Barbosa to discuss a critical yet often overlooked topic: Estate Planning for Women-Owned Businesses in South Africa.

[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 →](#)