# **Puleng Mothabeng**

**Associate** 



Puleng Mothabeng is an Associate in our Tax  $\theta$  Exchange Control practice. She is part of a predominately tax advisory, tax controversy and dispute resolution practice in the areas of corporate income tax, individual income tax, employees' tax and international tax. She also has transactional experience and, experience in exchange control matters.

# **About Puleng**

Puleng Mothabeng joined Cliffe Dekker as an Associate in 2022. Prior to this, Puleng was an Associate in the Tax department at Webber Wentzel where she completed her articles and became an admitted attorney.

# **Experience**

· Dispute assessments

Assisting clients dispute assessments issued by the South African Revenue Service up to and including the appeal stage.

• Provisions in tax legislation

Advising clients in different sectors on the application and interpretation of various provisions in tax related legislation.

Income tax

Assisting non-profit organizations to, amongst other things, apply for Public Benefit Organization status as contemplated in section 30 of the Income Tax Act, 58 of 1962.

• Documents for compliance

Reviewing various commercial documents for compliance with the provisions of tax legislation and/or for tax efficient restructuring.

## **News**

#### Don't kill my dream: I promise to comply with my tax obligations

"Nothing is certain but death and taxes ." This infamous proverb confirms the obligation that we all have to pay tax – in some way or another. However, how many of us are actually aware of this obligation and how to go about discharging it?

## **Contact Puleng**

+27 (0)11 562 1355

puleng.mothabeng@cdhlegal.com

## **Expertise**

Tax & Exchange Control

#### Location

Johannesburg

#### Language

English



#### Cliffe Dekker Hofmeyr | Puleng Mothabeng

#### Don't panic, help is on the way: Incentives for electric vehicles

Climate change has been a hot topic for many years now. It is, therefore, probably understood by most (if not all) that the effects of climate change will worsen as long as greenhouse gases are added to the atmosphere. With no positive action to counteract or reduce the amount of greenhouse gas emissions, climate change extremities will worsen. As such, there is an urgent need to reduce greenhouse gas emissions and combat climate change globally.

#### I have a dream... But what are the tax implications?

Are you a big (big) dreamer like Vuyo? Do you wish to one day run your own billion-dollar empire? Usually, when new entrepreneurs are fueled by nothing but a dream (and maybe coffee) they rarely stop to consider the tax implications of their big (big)dreams.

#### BPR 398: Will you be the yield to my instrument?

The tax treatment of interest and dividends is quite different. Generally, interest paid on money borrowed in the production of trading income is deductible for tax purposes, while the interest derived by the creditor from a loan or investment of money is taxable.

#### Tempers continue to cool: Are uniform allowances (for nurses) taxable?

The inclusion of any part of an allowance paid or payable in an employee's taxable income is governed by section 8(1)(a) of the Income Tax Act 58 of 1962 (Act).

# **Podcasts**

Remote working in South Africa: The tax and employment law implications

All news by Puleng Mothabeng →

