

# Puleng Mothabeng

Associate



Puleng Mothabeng is an Associate in our Tax & 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

### [Avoiding unexpected tax liabilities in property investment](#)

Property investment is a popular topic of discussion, often accompanied by various anecdotes, tips, and cautionary tales. However, while the potential for profit is frequently emphasised, the importance of tax implications is often overlooked. This article explores some of the different property investment options available in South Africa, their associated tax treatment, and common pitfalls to avoid.

## Contact Puleng

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## Expertise

[Tax & Exchange Control](#)

## Location

Johannesburg

## Language

English

### [Avoiding pitfalls: The impact of deemed donations on section 42 transactions](#)

In the dynamic world of corporate taxation, section 42 of the Income Tax Act 58 of 1962 (ITA) stands as a beacon for persons looking to restructure without immediate tax consequences. This provision provides a mechanism for tax-neutral "asset-for-share" transactions in terms of which a person can transfer an asset to a resident company in exchange for shares in that company without immediate tax consequences, provided certain conditions are met.

### [Now that the shock has settled, some thoughts on the 'rumoured' 2% VAT hike](#)

There has been a lot of commotion over the past week pursuant to the postponement of the Budget until 12 March 2025. The postponement will likely have significant legal and fiscal implications, some of which we may not yet fully appreciate, given the unprecedented nature of this event. But commotions aside, what would an increase of value-added tax (VAT) from 15% to 17% mean for South Africa, its budget strategy and the ordinary person on the street? We consider this question and also briefly consider whether there are any viable alternatives to raising the VAT rate.

### [Celebrating the unwavering efforts of the Office of the Tax Ombud amidst the shifting economic landscape and its impact on taxpayers](#)

Puleng Mothabeng, Associate in the Tax & Exchange Control practice, was recently featured in Issue 35 of the Fair Play Stakeholder Newsletter by the Office of the Tax Ombud (OTO), where she explored 'Celebrating the unwavering efforts of the Office of the Tax Ombud amidst the shifting economic landscape and its impact on taxpayers.'

### [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?

## Videos

### [Mentorship and Sponsorship: How men can support women in tax careers](#)

### [Watch Howmera Parak and Puleng Mothabeng talk about empowering women in tax as a catalyst for change](#)

Watch, as Howmera Parak and Puleng Mothabeng explore how increasing women's representation can drive encourage more women to pursue a career in tax and offer practical advice to young women aspiring to enter the profession.

## Podcasts

### [Listen to Jerome Brink and Puleng Mothabeng as they discuss mentorship and sponsorship](#)

In this insightful interview, Puleng Mothabeng, Associate in our Tax & Exchange Control practice, sits down with Director, Jerome Brink to discuss the evolving gender dynamics within tax careers in South Africa.

### [Empowering women in tax as a catalyst for change](#)

Listen in, as Howmera Parak and Puleng Mothabeng explore how increasing women's representation can drive encourage more women to pursue a career in tax and offer practical advice to young women aspiring to enter the profession.

### [Remote working in South Africa: The tax and employment law implications](#)

[All news by Puleng Mothabeng →](#)

## Recognition

- ALA award for "Most Promising Newcomer": 2024.