

# Heinrich Louw

Director



Heinrich Louw is a Director in our Tax & Exchange Control practice. He has experience in various tax and exchange control matters relating to commercial transactions, as well as dispute resolution involving the South African Revenue Service.

## About Heinrich

Heinrich joined Cliffe Dekker Hofmeyr as a Candidate Attorney in 2010. He was retained as an Associate in 2012 and promoted to Senior Associate in 2014. Heinrich was appointed as a Director in 2018.

## Credentials

### Education

- BA (Hons), University of Pretoria
- LLB, University of Pretoria
- LLM (Tax), University of Pretoria
- Year of admission as an attorney: 2012

## Experience

### • Tax and Exchange Control advice and opinions

Heinrich advises on all tax and exchange control aspects of commercial transactions, including mergers and acquisitions, corporate restructures, incentive schemes and empowerment transactions.

### • Tax dispute resolution

He has been involved in many tax objections and appeals, and has taken a number of cases to the tax court.

### • Advance tax rulings

Heinrich has assisted many clients in obtaining advance tax rulings in respect of commercial transactions.

## Contact Heinrich

+27 (0)11 562 1187

[heinrich.louw@cdhlegal.com](mailto:heinrich.louw@cdhlegal.com)

[Heinrich on LinkedIn](#)

## Expertise

[Tax & Exchange Control](#)

## Location

Johannesburg

## Language

English

- **Liquid fuel industry**

Heinrich also generally advises on commercial matters in the fuel industry, including the importation and manufacture of fuel products, wholesale supply, retail supply and the transportation of fuel. He has experience in the drafting of fuel supply agreements (including aviation fuel – into plane and bulk supply), retail dealer agreements (CODO and DODO), leases in respect of service stations, transport agreements and throughput agreements.

- **Chevron South Africa**

Advised on empowerment transaction involving Chevron South Africa (Pty) Ltd

- **Puma Energy Group**

Involved in restructuring of the Puma Energy group's South African interests

- **Total South Africa (Pty) Ltd**

Defended tax assessments based on simulation for Total South Africa (Pty) Ltd

- **Harmony group**

Obtained advance tax ruling for empowerment transaction in the Harmony group

- **WBHO**

Advised on an incentive scheme for WBHO

## 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.

### [Bringing \(and keeping\) home the bacon: SARS' repatriation and collection powers affirmed](#)

Sections 180, 184(2) and 186(3) of the Tax Administration Act 28 of 2011 (TAA) grant the South African Revenue Service (SARS) significant powers to recover tax debts from third parties responsible for a taxpayer's failure to pay outstanding tax debts. In the recent case of *Greyvensteijn v Commissioner for South African Revenue Service and Others* (B2495/2023) ZAGPPHC 128, the applicant unsuccessfully challenged the constitutionality of these provisions. The High Court dismissed the application and emphasised that, while SARS' powers and duties of recovery of taxes are not absolute, the recovery of taxes is crucial to ensure that the public benefit and public interest are served.

### [Kicking for touch - postponement of the budget speech](#)

In an unprecedented turn of events, the Minister of Finance's scheduled Budget speech and introduction of the proposed national budget have been postponed until 12 March 2025. This delay has apparently arisen due to disagreements within the executive regarding key proposals, specifically the implementation of an increase in the value-added tax (VAT) rate by 2%. This development is the first of its kind in the democratic era, and has potentially significant legal and procedural implications.

### [Exchange control update: Payment of royalties and fees by residents to related non-residents now tied to transfer pricing requirements](#)

For a very long time, residents have been required to obtain prior approval from the Financial Surveillance Department of the South African Reserve Bank (SARB) when making payment of royalties or fees to related non-residents.

### [Can SARS limit access to a taxpayer's premises when carrying out an inspection?](#)

Judgment was handed down in the case of *Alliance Fuel (Pty) Ltd and Inspacial Properties (Pty) Ltd v Commissioner for the South African Revenue Service* in the High Court on 15 October 2024.

## Podcasts

### [No hiding from tax debt: court backs SARS in major legal win](#)

Heinrich Louw, Director in the Tax & Exchange Control, was recently featured on Channel Africa, where he discussed 'No hiding from tax debt: court backs SARS in major legal win.'

[All news by Heinrich Louw →](#)