

# 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

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[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 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

### [A few changes relating to controlled foreign companies](#)

A controlled foreign company (CFC) is essentially a foreign company where 50% or more of its shares or voting rights are collectively held by South African residents.

### [Lexology - In-Depth: Oil and Gas - South Africa](#)

Directors Heinrich Louw, Megan Rodgers and Associate Amore Carstens contributed to the South African chapter of the Lexology - In-Depth: Oil and Gas Law - Edition 11 .

### [Review of "qualifying purpose" in the context of third-party backed shares](#)

Readers may recall Binding Private Ruling 379, which was issued by SARS on 3 October 2022.

### [Understatement penalties and bona fide inadvertent errors](#)

As taxpayers may be aware, should they cause or make an " understatement ", they may be liable to the South African Revenue Service (SARS) for an understatement penalty in terms of section 222 of the Tax Administration Act 28 of 2011 (TAA). This penalty could range from between 10% and 200% of the amount of the shortfall in tax.

### [Section 9 of the Tax Administration Act as an 'internal remedy'](#)

Section 9(1) of the Tax Administration Act 28 of 2011 (TAA) effectively provides for a taxpayer to request a South African Revenue Service (SARS) official to withdraw or amend either a decision made by a SARS official, or a notice issued to the taxpayer.

[All news by Heinrich Louw →](#)