

# Jerome Brink

Director



Jerome Brink is a Director in our Tax & Exchange Control practice. He specialises in corporate tax, international tax and tax dispute resolution. He provides tax advice (and fiscal statute interpretation and application) on a wide variety of commercial transactions and business activities, including financing, corporate reorganisations and restructurings, disposals and acquisitions, empowerment transactions, projects and energy, and share incentive schemes. With reference to international tax, Jerome advises various clients on inward/ outward investments, tax residency, controlled foreign company rules, double tax treaties, transfer pricing and other cross-border tax issues. Jerome's specialisation includes tax controversy / tax dispute resolution and he also advises clients on tax incentives, taxation of REITs / property, employees' tax (PAYE), value-added tax (VAT) and the taxation of trusts.

## About Jerome

Jerome began his career in 2012 as a Candidate Attorney in the Tax Department at Edward Nathan Sonnenbergs Inc. (ENSafrica) where he was appointed as a tax Associate in 2014. Jerome joined Cliffe Dekker Hofmeyr as an Associate in the Tax and Exchange Control practice in 2016 and was promoted to Senior Associate in 2018. In 2020, Jerome was promoted to Director.

## Credentials

### Education

- BCom, Rhodes University
- LLB, Rhodes University
- LLM (Tax Law) cum laude, University of the Witwatersrand
- Certificate of Competence in Advanced Company Law I and II, University of the Witwatersrand
- Year of Admission as an Attorney: 2014
- Registered with the Legal Practice Council

### Membership

- South African Branch Chair of the International Fiscal Association (IFA) - Young IFA Network (YIN)

## Experience

## Contact Jerome

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[Jerome on LinkedIn](#)

## Expertise

[Tax & Exchange Control](#)

[Private Equity](#)

[Projects & Energy](#)

[Technology & Communications](#)

## Location

Johannesburg

## Language

English

Afrikaans

- **Domestic and cross-border mergers & acquisitions**

Advised various taxpayers in relation to disposals, mergers and acquisitions of assets including both domestic and cross-border transactions.

- **Tax treaties**

Advised various taxpayers on the interpretation and application of various pieces of fiscal legislation including double tax treaties in relation to a wide variety of commercial transactions and business activities.

- **Share incentive schemes**

Assisted various taxpayers with the establishment and implementation of share incentive schemes including in relation to notional vendor funding.

- **Commercial agreements**

Advised various clients on the implementation of a range of commercial transactions including commenting on commercial agreements from a tax perspective.

- **Tax structuring and advice**

Assisted and provided tax structuring and advice regarding various listed and unlisted entities in respect of their South African operations, cross-border transactions and inward/outward investment. This includes advice on corporate restructurings and reorganisations.

- **Investment fund formations**

Provided tax advice pertaining to investment fund formations as well as the establishment and implementation of various section 12J venture capital companies.

- **BEE empowerment transactions**

Assisted with providing tax advice to several JSE listed companies regarding the structure and implementation of black economic empowerment transactions involving, amongst others, group reorganisations, financing and funding issues as well as the establishment of share incentive schemes.

- **Tax ruling applications**

Assisted with the preparation, submission and implementation of various advance tax ruling applications to the South African Revenue Service pertaining to, amongst others, structured investment products, share incentive schemes and insurance products.

- **Property tax and REITs**

Provided advice to various listed REITs and unlisted property companies regarding relevant special taxation regimes.

- **Projects & energy**

Provided advice to a wide variety of clients in the energy sector (especially renewable energy) in relation to their participation in projects in South Africa including in relation to the various energy tax incentives.

- **Technology and intellectual property tax**

Provided advice to a wide variety of clients in the technology and intellectual property sector in relation to (amongst others) intellectual property tax, tax structuring, transfer pricing, share incentive schemes, disposals and acquisitions and research and development tax incentives.

- **Audits and disputes with SARS**

Assisted a wide variety of taxpayers across sectors in relation to audits and disputes with the South African Revenue Service including disputes relating to certain technical interpretational aspects of South African fiscal legislation.

- **Transfer pricing disputes**

Jerome has advised various multinationals on transfer pricing disputes with SARS.

- National Treasury and SARS

Assisted with and made submissions to National Treasury and SARS in relation to amendments to fiscal legislation and issues in respect of interpretation.

## News

### [Transfer pricing has finally washed up on South Africa's shores](#)

With increasing economic globalisation, revenue authorities around the world continue to shift their focus to issues of transfer pricing. Broadly, this fits in with the global move to combat so-called 'profit shifting', a practice where multinational groups attempt to concentrate their profits in low-tax countries in which they operate.

### [Solar is dead, long live solar](#)

Renewable energy in South Africa is a hot topic. Not only because South Africa has an energy crisis and climate change needs to be averted, but also because the South African Government is assisting in the transition to a greener, cleaner, and more stable energy supply by, amongst other things, offering favourable tax incentives in this space.

### [Renewable energy tax incentives to be re-energised](#)

Section 12B of the ITA deals with, amongst other things, renewable energy tax incentives. It assists companies investing in renewable energy assets with cash flow constraints through an accelerated capital depreciation allowance on qualifying assets and supporting infrastructure. Given South Africa's critical energy shortage and the global move to a greener energy mix, this tax incentive is a cornerstone of South Africa's current fiscal policy.

### [Tax Vertical mergers are back](#)

Section 44 of the Income Tax Act 58 of 1962 (Tax Act) is one of the lesser used of the so-called " corporate rollover relief rules ", but is nevertheless one of the more hotly contested. Broadly, it provides for rollover relief from tax where two companies amalgamate to form one company, the other being liquidated.

### [International Comparative Legal Guide: Renewable Energy 2024](#)

Tessa Brewis, Margo-Ann Werner, Jerome Brink, and Alecia Pienaar have made written contribution to the South Africa chapter in the fourth edition of the ICLG: Renewable Energy 2024 publication.

## Videos

### [WEBINAR | Buyer power and price discrimination under The Competition Act, related income tax incentives and BEE considerations](#)

Our experts hosted an informative webinar on Buyer Power and Price Discrimination under the Competition Act, related Income Tax incentives and BEE considerations.

## Podcasts

### [Key points of the 2023 Budget Speech](#)

Following Minister Godongwana's 2023 Budget Speech, Jerome Brink, Director in our Tax & Exchange Control Practice discussed the key points with Channel Africa.

### [SARS and Spur legal battle](#)

Recently, the South African Revenue Service (SARS) and Spur have been at loggerheads regarding the restaurant group's R48 million share scheme incentive. Jerome Brink, Director in our Tax & Exchange Control Practice provided insight, from a legal perspective, on The Money Show with Bruce Whitfield

### [Smile FM - Constitutional Court - Landmark Clicks case with SARS](#)

Jerome Brink, Director in the Tax and Exchange Control practice joined Smile FM, to discuss the landmark Constitutional Court ruling of an appeal by Clicks Retailers against a refusal by SARS to approve an allowance claimed by Clicks in terms of section 24C of the Income Tax Act 58 of 1962.

### [Cape Talk - Landmark ruling Clicks Retailers and SARS - Section 24C of the Income Tax Act 58 of 1962](#)

Jerome Brink, Director in the Tax and Exchange Control practice joined Cape Talk, to discuss the landmark Constitutional Court ruling of an appeal by Clicks Retailers against a refusal by SARS to approve an allowance claimed by Clicks in terms of section 24C of the Income Tax Act 58 of 1962. He unpacks the case and explains the implications for other retailers.

### [Jerome Brink spoke to Cape Talk's Pippa Hudson about sugar tax](#)

Tax & Exchange Control Senior Associate Jerome Brink spoke to Cape Talk's Pippa Hudson about sugar tax.

[All news by Jerome Brink →](#)

## Recognition

- Legal 500 EMEA
  - Chambers Global 2024 ranked Jerome Brink as and "Up & Coming" tax lawyer.
  - The Legal 500 EMEA 2023-2024 recommended Jerome as a Next Generation Lawyer for tax.
  - The Legal 500 EMEA 2022 recommended him for tax.