

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](#)

[Corporate Debt, Turnaround & Restructuring](#)

[Commercial Real Estate](#)

[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

[Better late, or better never? Government wants to tighten rules on taxpayers incurring losses](#)

Expenditure and losses incurred by individual taxpayers are generally deductible against their income under section 11(a) of the Income Tax Act 58 of 1962 (ITA), read with section 23(g), provided certain requirements are met. In other words, tax policy allows such expenses when they are, amongst other things, considered to produce income and are incurred pursuant to a trade. A taxpayer could also theoretically find themselves in a loss-making position in respect of a trade for more than one year.

[Understanding wealth tax: Viability and implications in South Africa](#)

"Eat the rich" might sound like a radical slogan, but its origins are more philosophical than we may think. The phrase is often attributed to the 18th-century French philosopher Jean-Jacques Rousseau, who famously wrote, "Quand les pauvres n'auront plus rien à manger, ils mangeront les riches!" ("When the poor have nothing more to eat, they will eat the rich!") While Rousseau's words were metaphorical, they underscore a timeless truth, that extreme inequality can lead to social unrest. The concept of a wealth tax has been a recurring topic in South Africa's tax policy discussions, particularly in light of the country's growing budget deficit and wealth disparities. As policymakers explore potential revenue sources, the feasibility and implications of a wealth tax remain a subject of debate. This article looks at whether a wealth tax could be a viable solution for South Africa's fiscal and inequality hurdles, focusing on its potential design, perceived benefits and implementation challenges.

[Leveraging innovation to stave off financial decline and promote growth](#)

South Africa, the 24th largest country by population and 25th by land area, has immense untapped potential. Our large labour market and significant immigrant population, combined with three major functional harbours along the 40th longest coastline in the world, create opportunities for considerable economic expansion.

[Keep abreast: reform to the employment tax incentive](#)

The Employment Tax Incentive Act 26 of 2013 (ETI Act) has undergone a variety of changes since its enactment, some of which have been primarily geared towards curbing perceived abuses of the employment tax incentive (ETI) by some employers. In this article, we delve into the amendments set to take effect on 1 March 2025.

[Funding options and challenges for the NHI](#)

On 15 May 2024, President Cyril Ramaphosa signed the National Health Insurance Bill (National Health Insurance Act 20 of 2023 (NHI Act)) into law.

Videos

[The South African Business Rescue, restructuring \(turnaround\) and Liquidation profession is strictly regulated by legislation. Where does tax fit in?](#)

Vincent Manko, Director in the Dispute Resolution practice, Jerome Brink, Director, and Varusha Moodaley, Senior Associate in the Tax & Exchange Control practice joined Jonathan Faurie on the Turnaround Talk on the Front Desk podcast to discuss 'The South African Business Rescue, restructuring (turnaround) and Liquidation profession is strictly regulated by legislation. Where does tax fit in?'

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

[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

[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.

[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.

[All news by Jerome Brink →](#)

Recognition

- Chambers Global 2024 - 2025 ranked Jerome Brink as and "Up & Coming" tax lawyer.
- The Legal 500 EMEA 2023-2025 recommended Jerome as a Next Generation Lawyer for tax.
- The Legal 500 EMEA 2022 recommended him for tax.