

**VIRUSHA SUBBAN**

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Overview

Virusha Subban is a partner in our Johannesburg office Tax Practice.

She specialises in customs and excise and international trade. She advises clients on how to structure their business operations from a customs and excise duty perspective. Her expertise extends to all customs-related risks in the context of cross-border transactions. She also conducts customs reviews and health checks and provides training to companies that wish to avert customs and excise risk.

Virusha is a past vice-chairperson of the SAICA Customs Sub-committee.

She has BA(Law) and LLB degrees from the University of KwaZulu-Natal, an LLM from the University of South Africa and a Postgraduate Certificate in International Tax from the University of Pretoria.

Experience

She has also made recommendations on legislative amendments and has drafted proposed amendments. With the current overhaul of the Customs legislation in South Africa, Virusha was consulted to provide comment on the first draft Customs Bills on a confidential basis 18 months prior to release for public comment. Due to her insight in this very specialized area of tax law, she was consulted to provide training to National Treasury with regard to the new Customs legislation.

Virusha also advises on the following aspects:

- All regulatory aspects of importing and exporting
- Tariff classification disputes
- Valuation disputes
- Rules of origin
- Diesel rebates
- APDP and other incentive schemes
- Audits, detentions; seizures and liens placed by SARS
- SARS' demands for duties; penalties; interest and forfeiture amounts
- Licensing and registration with SARS and ITAC
- Obtaining of import permits from ITAC
- Claiming of refunds and drawbacks
- Applications for reduction of import duty
- Applications for creation of rebate provisions to import goods duty free into SA
- Advice on anti-dumping, countervailing and safeguard measures
- Customs duty implications of the payment of royalties; license fees and distribution rights fees relating to imported goods

Regularly quoted in the press, Virusha has authored a column specially dedicated to Customs and Excise which featured in Business Law & Tax Review which is a monthly publication within Business Day.

- Advising key industry players on the proposed taxation of sugar sweetened beverages.
- Lead lawyer in a ZAR1 billion excise dispute with SARS.

- *Chambers and Partners*, 2018 ranked Virusha in Band 2 for Tax: Indirect Tax.
- Rated in Band 3 for Indirect Tax by Chambers and Partners 2017.
- Listed in International Tax Review's Women In Tax Leaders Guide for 2015 and 2016.
- Rated as a leader by Chambers Global (2016).
- Winner of Client Choice Guide Award (2015) in association with Lexology and International Law Office.
- Winner of Client Choice Guide Award (2014) in association with Lexology and International Law Office.
- Rated as a leader in indirect tax by International Tax Review 2012 (South Africa).

Widely admired as a "very experienced" practitioner, Virusha Subban is acknowledged by peers for her competency in the "very specialised area" of indirect tax. She is well regarded for her work in cross-border trade matters. – Chambers and Partners 2017

Publications & Insights

- Annual Budget Speech for 2015 Announced
- Anti-Dumping
- Armed robbery was a case of vis major, says court in customs duties dispute
- Between Drought and Diesel, SA Farmers are having it hard
- Blockchain will free international trade from the paper weighing it down
- Checking SARS' conduct and obligations when auditing taxpayers
- Compliance with procedural requirements essential when dealing with Customs
- Compulsory determinations for alcoholic beverages from 1 April 2015
- Despite surviving round one, South Africa's AGOA woes are not over, they may have just begun
- Extension of Agoa crucial for Africa
- Importers take note: Proposed changes to SARS deferment scheme
- Is the Preferential Pricing System in the scrap metal industry working?
- Issues relating to Customs and Excise in the South African National Budget Speech 2017
- No exports to Zambia without certificate of conformity
- Primary industries suffer from illogical diesel rebate legislation
- Report back on the Sugar Tax workshop held by Treasury
- SA must pursue US free-trade deal
- South African National Budget Speech 2017
- South African National Budget Speech 2018
- The latest on when and how to register as an importer in South Africa
- Too many secret ingredients in the Sugar Tax?
- UK Tax Bill Shows There's No Need for a Sugar Rush