

**ANERIA BOUWER**

Partner
Cape Town,

T: +27 21 480 7936

E: aneria.bouwer@bowmanslaw.com

Overview

Aneria Bouwer is a partner in our Cape Town office Tax Practice.

Aneria advises on all aspects of domestic and international tax, including inbound and outbound expatriates, cross-border expansion into or from South Africa, advising South African and international clients on trading with and investment in other African countries, the application of double tax agreements, cross-border and local financing, corporate restructuring, the structuring of private equity funds and employee incentive schemes. Advising on exchange controls forms an important aspect of advising on cross-border transactions.

She has substantial experience in employees' tax, both in respect of local and cross-border employees' tax issues. When advising non-resident clients on the appointment of employees in South Africa, she can thus advise on both expatriate tax issues as well as the risk of creating a taxable presence in South Africa.

She has advised both local and foreign investors on the potential application of general and specific tax incentives schemes, including advising regarding venture capital companies and the recently introduced 'special economic zones' dispensation.

Aneria further specialises in oil and gas tax work, advising oil and gas companies (mostly upstream) on all tax related matters, ranging from their investment into South Africa, withholding taxes, farm-in and farm-out agreements, fiscal stability agreements, tax considerations in respect of employees (both local employees and expatriates) from the perspective of both the employer and the employee, Value Added Tax (VAT) considerations, etc. She has also advised midstream companies on various tax issues impacting them including e.g. the tax considerations in respect storage facilities, special depreciation allowances, etc.

Tax dispute resolution now forms a substantial part of her practice. She assists clients with all aspects of tax dispute resolution, including:

- voluntary disclosure programme applications;
- SARS information requests and audits;
- formulating, filing and submitting objections and appeals;
- applications for the suspension of the obligation to pay tax;
- the compromise of tax debts;
- settlement negotiations with SARS, alternative dispute resolution and tax litigation.

She has a B.Com from Stellenbosch University, an LLB (cum laude) from the University of South Africa and a Higher Diploma in Tax Law from the University of Cape Town.

Experience

- In recent years, she has assisted industry associations with submissions to National Treasury regarding proposed changes to oil and gas tax legislation, and has been involved in various discussions with National Treasury regarding proposed changes and also regarding fiscal stability agreements.
- She regularly advises in the non-profit sector, including advice regarding public benefit organisation

status, approval in terms of section 18A of the Income Tax Act, and VAT considerations for non-profit organisations.

Publications & Insights

- [A solar-powered light at the end of the tunnel?](#)
- [Anti-dividend stripping provisions](#)
- [Draft Taxation Laws Amendment Bill 2012](#)
- [How taxpayers will cough up for the new National Health Insurance Fund](#)
- [New Rules Regarding Returns Of Capital By Companies](#)
- [Payments on termination of employment - a taxing affair!](#)
- [South African National Budget Speech 2018](#)
- [Taxpayers Beware - Tax Administration Act Deadlines](#)
- [The new double tax agreement between South Africa and Mauritius - What is the effect on business?](#)
- [VAT on electronic services - amended regulations and guidance from SARS](#)
- [Venture capital companies under attack - again](#)