

**ROBYN BERGER**

Executive - Tax
Johannesburg,

T: +27 11 669 9301

E: robyn.berger@bowmanslaw.com

Overview

Robyn Berger is an executive in our Corporate Department and is a member of our Johannesburg office Tax Practice.

While Robyn specialises in cross-border income tax, she also advises clients on VAT and exchange control implications of both outbound and inbound investments, with a keen focus on African investments.

Her client base is expansive, thereby affording her broad industry knowledge. This ranges from consumer markets to the energy and natural resources, engineering, financial services, hospitality, insurance and retail sectors. She has advised various banks and other lenders on the tax implications of cross-border lending and derivative transactions, especially on the African continent and assisted with responding to disputes raised on such matters.

Robyn's qualifications include a B.Com in Financial Accounting from the University of South Africa, as well as Higher Diplomas in Taxation and in International Tax, from the Rand Afrikaans University (now University of Johannesburg).

Experience

Having previously led the International Tax team at one of the Big Four auditing firms, Robyn has a broad set of technical skills in the corporate tax, international tax and exchange control space, including the following:

- assisting multinationals investing into South Africa, whether through a new operational set-up or through the acquisition of an existing target;
- assisting South African multinationals with the tax and exchange control implications arising from expansions outside of South Africa (this includes the tax residency of foreign entities; the implications of South African controlled foreign companies (CFC) legislation; double tax agreements; the claiming of foreign tax credits; the foreign tax jurisdictions tax regime; thin capitalisation; and transfer pricing constraints);
- helping to establish private equity funds and with the acquisition of target portfolio companies (this work ranges from fund set up to due diligence work, exchange control advice and applications and structuring of the acquisition);
- leading general due diligence projects and internal restructure projects, with a significant focus on due diligence projects across several African countries;
- advising clients both in South Africa and further afield (across Europe, Asia, Australasia and Africa) on the tax and exchange control implications of mergers and acquisitions;
- assisting clients with SARS interactions - responding to queries for information as well addressing SARS' findings of audits (these matters have extended to CFC queries, place of effective management queries and the claiming of foreign tax credits);
- leading tax dispute resolution matters in various African jurisdictions including Swaziland, Tanzania and Zambia; and
- advising on several transfer pricing projects.

Publications & Insights

- Tax Court upholds most favoured nation clause in South Africa and Netherlands tax treaty