



TRM Daniel Erasmus Tax Court Practitioners

560 Dasja Street,
Moreleta Park,
Pretoria, 0181, RSA

3400 N Ocean Drive, Unit 407,
West Palm Beach,
Florida, 33404 USA
www.taxriskmanagement.com

T: +1 561 568 7115 / +27 11 698 0329

E: daniel.n.erasmus@me.com

Daniel Erasmus

Chairman, TRM Daniel Erasmus Tax Court Practitioners

Prof. of Transfer Pricing and International Tax Law (Adjunct), Thomas Jefferson School of Law

Professional Background

- Dr. Daniel N. Erasmus focuses on tax controversies as senior counsel in tax litigation with an emphasis on international tax issues (including transfer pricing issues) for multi-national corporations and their international business structures in various jurisdictions including the USA, South Africa, Mauritius, Botswana, Zimbabwe, Zambia, Malawi, Tanzania, Uganda, Nigeria, and Ghana.
- His more than 33 years' experience includes all aspects of income tax planning, Revenue Service administrative proceedings, and tax litigation.
- Daniel holds a PhD in Tax and Constitutional law, is an international tax and transfer pricing adjunct professor at Middlesex University in London.
- He is also an author of numerous textbooks on tax risk management, VAT, CGT, and exchange control issues. He edits various professional publications and has written well over 200 articles on tax-related issues.
- Daniel has a great passion for mentoring others to achieve success in the field of taxation. He is the founder of www.IITF.net which provides various international tax programs.
- Daniel speaks at numerous conferences and seminars. He has led clients on how to address tax risks successfully arising from domestic and international tax disputes. He has also led various teams of lawyers and accountants in domestic and cross-border tax disputes.

Proven Track Record

Given the strict law on confidentiality and secrecy under Act 28 of 2011, the names and clients cannot be listed or mentioned. With the necessary consent, testimonies by the clients and auditors/attorneys can be arranged. Client cases were concluded successfully in various countries including Malawi, South Africa, Tanzania, and Zambia.

Cases that are public knowledge that had a significant impact on tax jurisprudence are listed below:

- **Zimbabwe:** *IAB Company v ZIMRA* (32 of 2022) [2022] ZWHHC 32 (19 January 2022) where the issue of canteen meals for factory workers were allowed as a deduction and the resultant assessment set aside.
- **South Africa:** *Income Tax Case No 1921 81 SATC 373* where the Tax Court held that SARS was not permitted to rely on a procedurally flawed audit conducted without the taxpayer's knowledge as a new ground of assessment in its Rule 31 statement, as it would violate the principle of legality.

Capabilities

- Lead tax court counsel
- Assisting clients with tax risk minimization plans implemented for leading multi-nationals.
- Industries covered: major car manufacturers, major beer producers, telecoms, hotels & hospitality, US tax residents from foreign countries, banks, property developers and more.
- Leading various teams of lawyers and accountants in cross-border and domestic tax disputes.
- Training and lecturing tax executives & professionals in transfer pricing, tax risk management, international tax & tax controversies.