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## **Balancing today's demands with tomorrow's opportunities**

National Budget  
2021/2022

Subject matter experts

## Delia Ndlovu



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Delia is the Managing Director of the Deloitte Africa Tax & Legal business in Africa. She is a member of the Deloitte Africa Executive Committee and also serves on the Deloitte Global Tax & Legal Executive. Delia has more than 20 years' experience in providing tax advisory services to multinational companies, focusing primarily on global mobility solutions and advising high net worth individuals. Delia also served as the leader of the Global Employer Services business unit of Deloitte South Africa from June 2008 until September 2010. She has also worked at Deloitte in the United Kingdom (UK) for three years. During her stay in the UK, she provided innovative solutions across the entire spectrum of mobility programmes, to multinational companies based in the UK. Her prior responsibilities also included leading the Deloitte Africa Tax Desk, which assisted multinational companies with setting up operations across Africa. Delia was recently named in the International Tax Review's 2021 Women in Tax Leaders Guide, which recognises female tax leaders from across the world who lead the way in the tax field.

## Gaba Tabane



**Director and Government and Public Services Industry Leader**

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Gaba is a director at Deloitte and the Africa leader for the government and public services industry. He has over 20 years' experience in the public sector having worked for both government and the private sector. Gaba's core focus areas are in strategy development and process implementation; business modelling, business process re-engineering, local economic development and transformation implementation. He has played a pivotal role in the following areas: developing the Youth Economic Participation Strategy; Trade and Investment Promotion Strategy and overseeing key transformation programmes in the public and private sector amongst others. Gaba served as a member of the Deloitte Africa Board, for two terms, between 2014 and 2020.

## Alex Gwala



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Alex is a director in the global business tax services team and a business tax leader of our South African practice. Having commenced his tax career in 1999 in Business Tax, he has over 15 years of experience as a tax specialist, including working at the South African Revenue Service. Alex has consulted on a broad range of clients including clients in the manufacturing, automotive and mining industries. He currently heads up the mining tax industry and has also provided mining tax lectures to BCom Honours students at the University of the Witwatersrand.

## Hannah Marais



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Hannah leads the Insights team at Deloitte Africa, which specialises in producing cross-industry research and thought leadership for clients, formulating strategies and evaluating commercial opportunities in Africa and its neighbouring markets as well as cross-continental collaborations. Hannah holds a Master's degree in Economics from the University of Stellenbosch.

## Dr Martyn Davies



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Dr Martyn Davies is the Managing Director of Emerging Markets at Deloitte, as well as Dean of the Deloitte Alchemy School of Leadership. He is a member of the Deloitte global Firm's Economics team. Over his career, he has been a trusted advisor to executives at a large array of multinational firms and numerous governments. He is a Senior Fellow at the Mastercard Center for Inclusive Growth. Martyn has studied at the University of the Witwatersrand, Yonsei (Seoul) and has completed executive programmes at Harvard, Yale and Oxford Universities. He is a Visiting Professor at IE Business School, Madrid, Spain.

## Le Roux Roelofse



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Le Roux is an experienced international tax director with deep knowledge of tax aspects relevant to inbound and outbound investments, including tax treaty application and South Africa's controlled foreign companies tax regime. He has also advised a number of South African and foreign clients on corporate acquisitions, restructures and mergers, including doing tax due diligence reviews, providing tax structuring advice and advising on the restructuring of corporate groups.

## Ashleigh Theophanides



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Ashleigh is a director and life sciences and healthcare industry leader for Deloitte Africa. Her focus for the past 20 years has been providing services within the life sciences and healthcare industry to clients in both the public and private sector. Her work spans the breadth of the industry and includes research conducted on the African health sector including: disease burden and modelling, the regulatory environment, characteristics of healthcare users, funding and budgets as well as exploring the potential future course of the life sciences sector on the African continent. Ashleigh is a qualified healthcare actuary and holds a healthcare practicing certificate, she is recognised as a Fellow of both the Actuarial Society of South Africa (ASSA) and the Institute and Faculty of Actuaries (IFoA) in the Unit.

## Anthea Scholtz



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Anthea is a chartered accountant and specialises in global mobility taxes, business taxes and personal taxes of high net worth individuals. She has over 22 years' tax consulting experience and provides tax advisory services to a number of multinational companies in a wide range of industries. She is the South African employment tax advisory services leader for Africa Tax & Legal. She previously served on the Deloitte Africa Board and was the chairman of the Audit Committee. She was also the author of the comprehensive Deloitte publication on personal and employment taxation in South Africa, Pay Less Tax. She was recently named in the International Tax Review's 2021 Women in Tax Leaders guide, as one of the leading female tax practitioners in the world.

## Severus Smuts



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Severus has over 25 years' value-added tax (VAT) experience and has advised several of our largest clients on VAT issues across a range of industries including media, automotive, retail and financial services sectors. He also advises clients on the VAT implications of merger and acquisition transactions and oversees the due diligence work performed for clients. Severus was recognised, and listed, by the International Tax Review in its 2021 Indirect Tax Leaders Guide, which recognises leading indirect tax professionals across the world.

## Angelique Worms



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Angelique is the leader of the Global Employer Services (GES) unit for the Africa Tax & Legal practice. She has over 24 years' experience in individual Tax services. She has worked in the Deloitte Executive Financial Services and the Deloitte Private Clients' team which specialised in high-net worth individuals. Angelique has extensive experience in managing the risks and opportunities in respect of global deployment programmes for both the employer and its globally mobile employees. She was recently named in the International Tax Review's 2021 Women in Tax Leaders Guide, which recognises female tax leaders from across the world who lead the way in the tax field.

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Mark has 27 years' specialist tax experience with Deloitte and he has been a tax director for 20 years. He is the Digital Transformation Leader for Africa Tax & Legal and the Regional Leader for Deloitte Africa in KwaZulu-Natal. Mark has provided tax services to a number of large entities in South Africa and their foreign operations and is the Lead Client Service Partner to two multinationals operating in the consumer business industry across Africa.

## Tumelo Marivate



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Tumelo has over 19 years' experience in market-based economic incentives including managing, developing, evaluating and researching incentives for the Department of Trade, Industry and Competition and international donors; such as the World Bank, The British Council, Department for International Development and the European Union. She is also responsible for advising and assisting manufacturing and service sector clients in leveraging development finance for investment projects and general business operations.

## Sudasha Naidoo



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Sudasha is a partner in the Africa Tax & Legal service line at Deloitte and heads up the Deloitte Africa Tax & Legal transfer pricing business unit. For the last 22 years, Sudasha has been specialising in corporate tax and has consulted to a broad range of clients including clients in the manufacturing, information technology, public sector, retail and mining industries. Up until recently, she served as a Board member on the Deloitte Africa Board and was also the talent director for Deloitte Africa Tax & Legal. Sudasha was also recently named in the International Tax Review's 2021 Women in Tax Leaders guide, as one of the leading female tax practitioners in the world.

## Andrew Mackie



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Andrew is the Managing Partner of Deloitte Africa Audit & Assurance practice. The audit practice in the pan African firm spans 15 countries, and has 187 partners. Andrew is a member of the Deloitte Pan African firm's Executive Committee. He also represents the African firm on the Deloitte Global Audit & Assurance Leadership Team, which determines the global strategic direction of the audit practice. Andrew has served as the lead audit partner on some of Deloitte Africa's largest and most significant clients. He previously served as the firm's transformation leader, audit group leader, audit leader of the firm's Global Aviation Industry Group, manufacturing industry leader and more recently as the clients & industries leader for Africa Audit.



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## Billy Joubert



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Billy is an attorney and senior associate director in the transfer pricing team at Deloitte. Apart from transfer pricing, which is his primary focus area, Billy has considerable expertise in the areas of corporate income tax (including capital gains tax), VAT, fringe benefits and executive incentives and benefits. He has been named several times in the "Euromoney Guide to the World's Leading Transfer Pricing Advisors".



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## Tumi Malgas



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Tumi is a director in the tax management consulting division for Deloitte Africa Tax & Legal. She has over 15 years' experience in data analytics and engaged on projects with global clients across various industries working in South Africa and the United Kingdom. Tumi has led numerous clients through tax finance transformations with a strong focus on how people, process and technology are leveraged to optimise the tax function, while aligning with finance and the wider strategy of the organisation.



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## Jo-Anne Mitchell-Marais



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Jo-Anne is the Africa restructuring services leader and a well-recognised subject matter expert in the industry. Armed with 19 years of financial services industry experience, she brings significant lender-side perspective to the service offering. A Chartered Accountant (UK) by qualification, Jo-Anne is passionate about creating sustainable value for her clients – ensuring that what is usually a stressful and pressured situation is managed in an assured, calm manner with specialised expertise. She is currently completing her Global Insolvency Practice Course, which is a master's equivalent in cross-border insolvency law and practice.

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Olebogeng is a director with over 10 years of extensive global trade advisory (GTA) consulting experience. His experience extends to being the executive responsible for implementation of information technology solutions (i.e. automation and streamlining of customs registration processes, trade facilitation as well as curbing illicit trade) in the public sector. Olebogeng assists numerous clients with reviews, customs valuation opinions, tariff classification, customs rules of origin (e.g. implications of the African Continental Free Trade Area [AfCFTA] on future trade), obtaining confirmatory rulings from the revenue authority, the trade law formulation government divisions, and appeals. He is a member of the South African Institute of Tax Professionals (SAIT) and serves on SAIT's Customs Steering Committee.

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