

The perpetual student of tax

tax

DURING his time in tax practice, the tax and legal environments have changed dramatically, says Beric Croome, Best Lawyer and a tax executive at Edward Nathan Sonnenbergs.

The enactment of the constitution and, particularly, the bill of rights which affects the manner in which the Commissioner of the South African Revenue of Service (SARS) interacts with taxpayers and also affects the provisions of the tax laws statutes in the country has changed, Croome says. "The tax legislation has also become far more complex as a result of SA's re-entry into the international trading community and amendments are made to the law on a very regular basis, which requires tax practitioners to keep abreast of legal and other



Beric Croome

tax developments so as to be properly equipped to advise clients on the tax consequences of transactions."

Croome says that the introduction of the constitution in 1994 had a direct effect on how SARS deals with taxpayers and this gave rise to his interest in taxpayers' rights and the effect of the constitution on the powers of the SARS commissioner.

This year Croome received his PhD degree from the University of Cape Town for his thesis dealing with taxpayers' rights in the country and the powers of SARS. "My thesis concentrated on the taxpayers' rights to property, privacy, administrative justice, access to information and access to the courts. I concluded that taxpayers do not have an adequate remedy where SARS falls short in complying with the bill of rights in their dealings with taxpayers.

"My thesis proposes that an independent, specialised tax ombuds office be created to receive and resolve

taxpayers' complaints."

After qualifying as a chartered accountant, Croome worked for the Johannesburg Receiver of Revenue for four years and completed the Higher Diploma in Tax Law (cum laude) at the University of the Witwatersrand.

He subsequently completed the BProc and LLB degrees at the University of South Africa and has now worked in the tax arena for 23 years, advising clients on income tax, value-added tax, pay as you earn, stamp duties and other tax laws.

During 2000, he joined Edward Nathan Sonnenbergs as a tax executive and has previously acted as chair of the National Tax Committee of the South African Institute of Chartered Accountants (Saica) and subsequently became a member of the editorial panel of Saica's tax publication, *Integritax*.

He was a former vice-chair of the South African Chamber of Business' Taxation Committee and during 2002, was a nominee for the Wits' Convocation Honour Award for his contribution to commerce and industry.

"What interests me in tax practice is the range of work that is expected of me in that I am required to deal with replying to queries raised by SARS, advising and assisting clients with exchange control and tax matters pertaining to their emigration from the country, assisting clients in resolving disputes with SARS, either through the Alternative Dispute Resolution process or through objections and appeals," Croome says.

His practice also involves advising on restructuring corporate groups, the structuring of charities to ensure compliance with regulations governing tax exemption available to public benefit organisations, and assisting clients to plan their estates, taking account of the needs of the family and the fiscal consequences arising on death.

"When I was first interested in specialising in the tax arena, it was pointed out to me that to specialise in tax requires one to remain a student for the rest of one's life because of the continual changes taking place in tax legislation, and the need to keep abreast of judgments of the courts on tax cases, and this is certainly true," Croome says.