



MINISTRY: FINANCE
REPUBLIC OF SOUTH AFRICA

Tax Review Committee - Brief biographies

1. Judge Dennis Martin Davis – Chair of the Committee

Judge Dennis Davis is a serving judge of the High Court. He was a member of the Commission of Enquiry into Tax Structure of South Africa (the Katz Commission) and was a Technical Advisor to the Constitutional Assembly where the negotiations for South Africa's interim and final constitutions were formulated and concluded. He also teaches tax law at the University of Cape Town (UCT).

Dennis was educated at Herzlia School, UCT and Cambridge University. He began teaching at UCT in 1977 and was appointed to a personal chair of Commercial Law, in 1989. Between 1991 and 1997 he was Director of the Centre for Applied Legal Studies of the University of the Witwatersrand. He held joint appointments at Wits and UCT 1995 – 1997. He was appointed a Judge of the High Court in 1998 and as President of the Competition Appeal Court in 2000. Since his appointment to the Bench, he has continued to teach constitutional law and tax law at UCT where he is a Hon. Professor of law.

He has been a visiting lecturer/professor at the Universities of Cambridge, Florida, Toronto and Harvard.

2. Annet Wanyana Oguttu

Annet Wanyana Oguttu is a professor in law at the University of South Africa. She teaches Income Tax Law and her areas of specialization are Income Tax Law and International Tax Law. Her qualifications include an LLD, Tax Law (Unisa), LLM with Specialisation in Tax Law (Unisa), HDip in International Tax Law (UJ), LLB (Makerere) and Diploma in Legal Practice (Law Development Centre - Makerere). She is rated as a category C2 researcher as from 2010 by

the National Research Foundation (NRF). Her LLD thesis dealt with: “Curbing Offshore Tax Avoidance: The Case Of South African Companies and Trusts” (2007) UNISA.

3. Tania Ajam

Tania is a part-time non-executive member of the Financial and Fiscal Commission of South Africa since 2001 and a part-time member of the risk committee of the South Africa Reserve Bank since 2011. She is an independent consultant on intergovernmental fiscal relations, public finance and monitoring and evaluation (M&E). She was a lecturer in Economics the University of Cape Town between 1997 and 2005. Her qualifications include a B.BusSc. first class pass and distinction in Economics, an M.BusSc. (awarded with distinction) from the University of Cape Town and a BA. (Hons) Economics from the University of Cambridge.

4. Nara Monkam

Nara Monkam is attached to the Economic Department of the University of Pretoria and the Africa Tax Institute at the University of Pretoria. She is a Public Finance Economist with experience in public economics, intergovernmental fiscal relations, and sub-national government finance.

She provided training in the areas of tax policy and tax administration to government officials and customized training courses for senior government officials in the area of Fiscal Decentralization and Local Governance.

Her qualifications include a PhD in Economics from Georgia State University in Atlanta Georgia, an MA in Economics and a BS in Economics from the Faculté Universitaires Notre-Dame de la Paix Namur in Belgium.

5. Ingrid Woolard

Ingrid Woolard is an Associate Professor in the School of Economics at the University of Cape Town and a Research Associate of the Southern Africa Labour and Development Research Unit (SALDRU). Her areas of interest include

labour market analysis, social assistance, programme evaluation and the measurement of poverty and inequality.

Together with Murray Leibbrandt, Ingrid has been the joint Principal Investigator of South Africa's first national household panel survey, the National Income Dynamics Study (NIDS), since 2007. She holds a C1 rating from the National Research Foundation.

Ingrid is the Chair of the Employment Conditions Commission which advises the South African Minister of Labour on making sectoral determinations on working conditions and minimum wages in 11 sectors covering more than 4 million workers. She consults regularly for various South African government departments and international organizations such as the World Bank and the OECD.

Ingrid is the Post-Graduate Convener in the School of Economics.

Her qualifications include a B.Sc. (Mathematical Statistics and Economics), University of Natal , BA. (Hons) (Economics), UNISA and PhD (Economics), University of Cape Town.

6. Matthew Lester

Matthew Lester is a Professor at Rhodes Business School, Grahamstown, and the winner of the Vice-Chancellor's Award for Distinguished Teaching in 2001. He also won the SAICA Southern Region Honours Tie 2009.

Apart from teaching stewardship, governance and income tax at Rhodes, Matthew lectures to a wide range of South Africans on taxation and money matters. He also writes the weekly column 'Tax Talk' in the Sunday Times. His qualifications include a Bachelor of Commerce and Certificate in the Theory of Accounting from Rhodes University and a Higher Diploma in taxation from the University of the Witwatersrand. He is a qualified Chartered Accountant (SA). He has been attached to the University of Rhodes in Grahamstown since 1998.

7. Nirupa Padia

Professor Nirupa Padia is the Head of the School of Accountancy at Wits University and an Associate Professor in Auditing. She completed her [B. Com](#) degree in 1985, as well as a B Acc in 1995. She then joined PwC where she completed her articles and qualified as a CA (SA) before rejoining Wits to commence a successful academic career.

Prof Padia has made a significant contribution to the School and the Auditing Department over the past twelve years. As a senior lecturer, she was involved in teaching auditing modules at undergraduate and postgraduate levels. During this time she also completed her masters of commerce specialising in taxation. She serves the profession by sitting as an academic representative on the Auditing Guidance Committee of SAICA as well as on the board of the PwC Business School.

8. Deborah Tickle

Deborah Tickle is a Chartered Accountant and a Tax Partner at KPMG (South Africa) where she specialises in international and corporate tax. She has also spent time working in the London office of KPMG. In addition, she was appointed an Adjunct Associate Professor at the University of Cape Town (UCT) in 2011. She currently lectures in the areas of the international and corporate tax at Masters degree level.

Deborah obtained a Bachelor of Commerce (BCom) degree from the University of Witwatersrand in 1984 and an Honours Degree (BCom (Hons) Taxation) from UCT.

She served on SAICA's national tax committee from 2006 to 2014 (as deputy chair for some of that time) and still serves on the Southern Region tax committee (1996 to present). She has, on a number of occasions, made representations in Parliament on proposed tax law changes on behalf of SAICA or KPMG.

Deborah has written many tax articles for newspapers and magazines and has featured in interviews on television and radio. She has also authored a Paper, which was published in 2013, for the International Fiscal Association, on South African controlled foreign company rules and passive income.

9. Thabo Legwaila

Thabo Legwaila is the Head of Tax for Africa at Citibank and a Professor in the Law faculty at the University of Johannesburg. His areas of specialisation are Corporate and International Tax Law. He is also an extraordinary lecturer at the University of Pretoria.

Thabo holds a B Juris from the University of Venda; an LLB and an LLM from Wits University; a Postgraduate Diploma in Tax Law and an LLM from the University of Cape Town and an LLD from the University of Pretoria.

He previously taught at the University of Stellenbosch and has been a Research Fellow at the Harvard University International Tax Program. His previous employment also includes KPMG and Ernst & Young, following which he joined the National Treasury as a Director heading the Business Tax division of the Tax Policy Unit.