

SECOND AND FINAL REPORT ON

BASE EROSION AND PROFIT SHIFTING

FOR THE MINISTER OF FINANCE

Intended use of this document:

The Davis Tax Committee is advisory in nature and makes recommendations to the Minister of Finance. The Minister will take into account the report and recommendations and will make any appropriate announcements as part of the normal budget and legislative processes.

As with all tax policy proposals, these proposals will be subject to the normal consultative processes and Parliamentary oversight once announced by the Minister.



THE DAVIS TAX COMMITTEE


September 2016

Dear Minister

We, as the Members of the Davis Tax Committee, have the honour and privilege to provide you with this report which has been:

Prepared by:

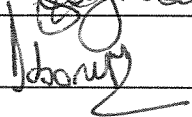
Professor Annet Oguttu


_____ 21/07/2016

Professor Thabo Legwaila



_____ 21/07/2016

Professor Deborah Tickle

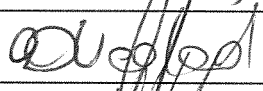

_____ 21/07/2016

Reviewed and supported by:

Judge Dennis Davis (Chairperson)


_____ 21/07/2016

Professor Ingrid Woolard


_____ 21/07/2016

Professor Matthew Lester


_____ 21/07/2016

Dr Nara Monkam


_____ 21/07/2016

Professor Nirupa Padia


_____ 21/07/2016

Ms Tania Ajam


_____ 21/07/2016

We were ably assisted by the following ex-officio Members:

Cecil Morden (National Treasury)

Kosie Louw (SARS)

And the Secretariat for the Davis Tax Committee