



Structured planning



HR Competence Centre
South Africa

Successfully implementing employment law, expatriate tax
and immigration solutions

Structured planning

"Thanks to its impressive growth potential, Africa is becoming an increasingly attractive investment destination. Our team is committed to working with you to understand your requirements, developing a carefully crafted market entry strategy and thereafter successfully implementing your strategy."

Rödl & Partner

"Each element of our human tower supports another. This works only because we draw on more than just our physical abilities. It is our sense of cohesion that gives us strength, structure, stability and, above all, the courage necessary to develop great things."

Castellers de Barcelona

Impact of HR obligations on business in South Africa

With the extensive amendments made to labour legislation in South Africa, along with the recent changes made to the immigration law, companies are advised to enter into employment relationships only following careful preparation.



And this applies even more so with expatriate employment and international assignments in South Africa and across the African continent.

Rödl & Partner's HR Competence Centre for South Africa brings together experience and expertise in key business hubs such as Johannesburg and Cape Town in South Africa.

Our professionals strive to implement human resource solutions tailored specifically to suit your business, whether foreign or local, already well-established or in the start-up phase.

Overview of our services

Employment Law

These services are available as part of a package of services under our core service of On-Going International HR Support, or as separate items.

Drafting services:

- › Employment Contracts: drafting or review and amendment of existing contracts
- › Secondment Agreements: for international assignments of employees
- › Workplace Policies: drafting of guidebook of policies or stand-alone policies
- › Drafting of Restraint of Trade Agreements
- › Drafting of Employee Confidentiality Agreements

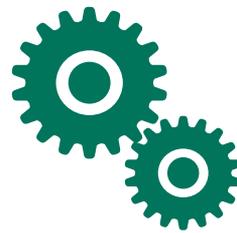
Training and advisory services:

- › Legislation Summary: preparation of written summary of particular law
- › In-house Workshop: interactive presentation on particular law or changes
- › Legal Advice: written advice entailing the application of law to facts

Compliance review services:

- › HR Due Diligence or Health-check: review from a labour law perspective to check for compliance, as part of a due diligence process or as an ad hoc health-check
- › Equal Remuneration for Equal Work Review: review to determine compliance with equal pay for work of equal value in terms of employment equity legislation





Overview of our services

Immigration Solutions

These services are available as part of a package of services under our core service of On-Going International HR Support, or as separate items.

Compliance services:

- › Section 11(2) Visa Applications: for work of up to 90 days in South Africa
- › Intra-Company Transfer Visa Applications: for work in South Africa at a subsidiary or affiliated business of the overseas company
- › General Work Visa Applications: for work in South Africa for up to 5 years

Drafting services:

- › Outbound and Inbound Secondment Agreements: for the international assignment of employees, and in order to meet certain visa application requirements
- › Secondment or Global Mobility Policy: covering all aspects of HR, tax, immigration and employment law in respect of the international assignments of employees

Consulting services:

- › Legal Advice: written advice on international assignments in-bound into South Africa from an immigration law, labour law, company law and tax law perspective

Overview of our services

Expatriate Tax

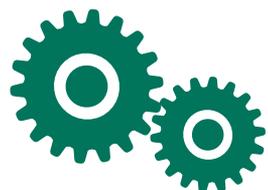
These services are available as part of a package of services under our core service of On-Going International HR Support, or as separate items.

Compliance services:

- › Exit and Arrival Interviews: personal meeting with expatriates
- › Submission of annual income tax returns (ITR12) for expatriates: mandatory for all expatriates
- › Submission of bi-annual provisional tax returns (IRP6) for expatriates: mandatory for provisional taxpayers
- › Tax Registrations and Deregistrations: upon arrival in/departure from South Africa

Consulting services:

- › International Taxation: international tax advice and communication with foreign tax offices
- › Tax Residency: covering all aspects of tax residency in respect of the international assignments of employees
- › South African Taxation: tax consequences in South Africa according to South African tax law (e.g. claiming tax expenses in South Africa)
- › Net salary agreements: gross-up calculations and net salary agreements
- › Taxation of international stock-options and severance pay
- › Litigation Services (Court hearings)
- › Employees tax (PAYE)
- › Permanent Establishments
- › Transfer Pricing



Our On-Going International HR Support Package

Changes to local employment and immigration law as well as major differences in labour legislation in various countries have resulted in the need for companies to seek professional advice from local HR experts to avoid non-compliance and the (often costly) risks.

We at Rödl & Partner offer **On-Going International HR Support** on a retainer basis.

A support service package is developed to suit your particular needs in South Africa and other African countries, taking into account various factors such as: your business activities and operational sector, the number of staff employed in each of the different African countries in which you operate, the international assignment of employees and staff turnover.

The support service package can comprise of any of our Employment Law, Immigration Solutions or Expat Tax offerings, as well as any other services that might be deemed essential to ensuring your company's compliance with local legislation following a consultation with our HR Competence Centre Team.

Our On-Going International HR Support can range from on-call, immediate industrial relations advice as and when you require it, to HR-department functions – from recruitment and selection to terminations and dismissals.

Our On-Going International HR Support package option ensures that your company has instant access to a team of labour law specialists in a position to optimize your labour management policies and procedures and assist you in remaining compliant.

Our HR Competence Centre Team – South Africa



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Dominik Skalet has many years of experience in international taxation issues and currently works as an international tax consultant at Rödl & Partner Legal and Tax (Pty) Ltd. focusing on German/ European and South African taxation issues (especially for Expats). He is an accredited “Diplom-Kaufmann” in Germany and a member of the South African Institute of Tax Professionals (SAIT). Furthermore Dominik composes tax articles for the Rödl & Partner newsletter “Steuern” and the tax handbook for the C.H. Beck publishing house in Germany.



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Anna-Lena Becker is a German lawyer based at the Cape Town (South Africa) office of Rödl & Partner. Anna-Lena studied in Mainz (Germany), Glasgow (Scotland) and holds a Masters of Law Degree from the University of Cape Town. At Rödl & Partner, Anna-Lena assists foreign companies in investment in South Africa and coordinates their investments within other African countries. Anna-Lena first gained immigration law experience working for a South African immigration agency while completing her legal articles. Being a holder of a post-immigration law reform work visa herself, Anna-Lena truly understands the challenges of South African immigration law.

Rödl & Partner - What sets us apart



Globally connected

As an integrated professional services firm, Rödl & Partner is active at 108 wholly-owned locations in 50 countries. Our clients trust 4,500 colleagues in the service lines audit, legal, management and IT consulting, tax consulting as well as tax declaration/BPO.

We possess extensive knowledge and understanding of the African markets. We thus know what necessary building blocks must be put in place in order to establish a company, manage a branch or foreign office, or implement individual projects successfully.

The client in focus



The Rödl & Partner “Kümmerer-Prinzip” (Custodian Principle) ensures that each client has access to a dedicated contact person who makes every effort to ensure that the client can make optimal use of all the services and expertise offered by Rödl & Partner. The “custodian” is always there for the client, identifying the nature of the advice needed and pinpointing matters which require clarification. The “custodian” is also the first point of contact in critical situations.

The Custodian is the account team leader and is responsible for ensuring that the client is kept up to date in respect of legislative and other changes that may affect the client's business operations.

Interdisciplinary Approach



We work with renowned specialists whose approach is truly interdisciplinary as the needs and projects of our clients can hardly be categorised under only one professional discipline. Our approach is based on the knowledge that the expertise our consultants have each acquired in their different business areas allows them to merge seamlessly into interdisciplinary teams.

What truly sets us apart is not our interdisciplinary approach nor our global reach or our particularly strong connection to family businesses. It is the combination of these elements that cannot be found anywhere else – this combination makes Rödl & Partner into a firm that is committed to comprehensively supporting our client's business goals, wherever in the world these might lead.

Your Contacts

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„Each and every person counts“ – to the Castellers and to us. Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today.

„Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing

tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

Rödl & Partner

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