Arro

STRATEGIC TAX & ACCOUNTING SERVICES

THE ARRO COLLECTIVE

CREATING BESPOKE TAX AND ACCOUNTING STRATEGIES TO MEET THE EVOLVING NEEDS OF YOUR BUSINESS ENVIRONMENT OR PERSONAL FINANCIAL LANDSCAPE.

Now, more than ever, businesses and individuals alike are eager to safeguard their assets and ensure an optimal financial future.

The Arro Collective assists clients in the integration of tax and accounting strategies, specific to your needs. Our specialists are adept at developing proactive tax solutions using the most current tax advice, planning and accounting services available.

The benefit to you is a flexible, effective, robust financial profile – not only creating value today, but sustaining it well into future.

WHY ARE TAX AND ACCOUNTING STRATEGIES IMPORTANT?

INCOME OPTIMISATION. By ensuring the least amount of tax is paid while ensuring full tax compliance, additional value for the business or individual can be created.

YIELDING TAX SAVINGS. Valuable savings can be used to reinvest into the business, shares or other investments.

BUSINESS SET UP. Assistance is provided in correctly setting up the specific business entities, investments and accounting systems to achieve the business or individual goals.

REGULAR STRATEGY REVIEWS. A clearly articulated strategy which is regularly reviewed, ensures the business or individual remains up-to-date with legislative changes where applicable.

SEEKING OUT NEW, VALUE-ADDING OPPORTUNITIES.

The Arro three-step tax and accounting strategy

1. Developing an in-depth diagnostic review to form a comprehensive understanding of the unique tax and accounting position, incorporating a wide range of information.
2. Building a detailed, accurate picture of both the present financial position along with anticipated long-term goals.
3. Developing a strategy for each situation, including opportunities or threats, so as to safeguard the business or individual against possible (and costly) miscalculations and potential tax investigations.

MEET THE ARRO COLLECTIVE

KEMP MUNNIK

has a long track record in leading both structured solutions and tax departments in private and public financial institutions.

KEY FOCUS AREAS

The provision of bespoke tax strategies to businesses, families and ultra-high-net-worth individuals.

LAUREN HART

has extensive experience in International Tax, with a sound solutions-focused and strategic approach in assisting clients to navigate the ever-changing tax landscape impacting their business.

KEY FOCUS AREAS

Providing strategic and solutions-focused tax advice to businesses, families, and high-net-wealth individuals.

ANNEKE FOURIE

has held the position of CFO at private companies, and worked at one of the Big Four accounting firms.

KEY FOCUS AREAS

Financial reporting and international financial reporting standards; the provision of tailor-made strategies and expert guidance on all finance-related aspects of establishing and running a business.

HANNA MARAIS

is a director with over three decades working in the fiduciary services industry, acting as representative trustee for both high-net- and ultra-high-net-worth-individuals and families, and advising entrepreneurs.

KEY FOCUS AREAS

Succession planning and generational wealth management; advice on trust, tax and compliance legislation.

HELÉNE FOURIE

is a seasoned tax practitioner, having been an associate director at a leading accounting firm for almost two decades.

KEY FOCUS AREAS

Corporate tax and mineral royalty advisory and compliance support for both listed and unlisted clients.

MARTY SANTANA

has a strong multi-sector experience in all areas of tax, developed over a forty-year career which includes having been a tax director at a leading accounting firm.

KEY FOCUS AREAS

Tax compliance and consulting to high-net-worth individuals and expatriates; tax consulting on global employment; PAYE matters, including training on legislation, reviews and due diligences.

CHARLES VAN STADEN

is a recognised expert in the field of exchange control, with more than forty years of experience in this area, including twenty-seven years at the South African Reserve Bank.

KEY FOCUS AREAS

Submitting applications to the Financial Surveillance Department on behalf of high-net-worth clients wishing to emigrate or externalise additional capital for investment purposes; assistance in obtaining the necessary permissions to inward list; assisting clients in regularising their exchange control matters.

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THE ARRO COLLECTIVE MENU OF SERVICES

OUR COMMITMENT IS TO ADAPT TO YOUR UNIQUE REQUIREMENTS, LEVERAGING OUR COMBINED SPECIALIST EXPERTISE IN THE AREAS SET OUT BELOW.

Tax and accounting strategy

- Develop strategy
- Regular update of strategy
- Identify planning opportunities
- Identify risks (accrual reviews)
- Management of risks

Accounting & IFRS services

- Accounting services (bookkeeping, capturing of transactions)
- IFRS advisory
- Financial statements (preparation, review and compilation reports)
- System reviews and implementation

Tax advisory

- Indirect taxes, including VAT and Securities Transfer Tax (STT)
- Income tax advisory (and compliance) - including corporate tax, individuals and trusts
- Employee tax (PAYE)
- Donations tax
- Estate duty
- Compliance (preparation and review of returns)
- Tax opinions (s223 Tax Administration Act and other)
- Tax due diligence reviews

International tax

- International structuring, supply chain planning and transaction tax advisory
- Tax residence reviews
- Permanent Establishment analyses
- Cross-border tax advice, withholding tax considerations and and double taxation agreement analysis
- Controlled Foreign Company advisory and compliance
- Intra-group transactions advisory and transfer pricing services, including:
  - Formulation of transfer pricing policies and inter-company agreements
  - Transfer pricing documentation, master and local les (covering all jurisdictions)
  - Transfer pricing benchmarking memoranda
  - Transfer pricing audits and dispute resolution
  - Transfer pricing risk reviews
- Mergers and Acquisitions - due diligences services (buy and sell-side)
- Expatriate tax advisory
- Niche tax and exchange control emigration advisory (see below)
- Intellectual Property – cross-border tax and exchange control planning
- Court cases – expert witness

Exchange control

- Exchange control advice and compliance
- Assistance with obtaining an AIT to facilitate cross-border flow of funds
- Endorsement of shares non-resident
- Loop structure advisory, and placing of loop structures on record with the SARB
- Emigration and immigration services

Global mobility services

- Expatriate advisory and planning
- Relocation – emigration and immigration services
- Tax and exchange control compliance

Succession planning services

Succession Planning and Wills/ Estate Services

- Interviews and relationships with wealth creator and family members / generations.
- Design of legal structure for succession plan
- Design of family governance structure
- Drafting of wills
- Appointment as executor
- Winding up of deceased estates

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We pride ourselves in the full service offering, walking the entire journey from conceptualisation to implementation and maintenance.

TRUST SERVICES

- Professional/ independent trusteeship
- Management/ administration of local trusts including charitable trusts and B-BBEEE trusts
- Compliance of trust structure (including compliance of parties to the structure / entity)
- Set up / establishment of new trusts
- Review of existing trust documents

CORPORATE FINANCE

- Mergers and acquisitions
- Idea generation and asset introductions to achieve portfolio growth and diversification
- Capital raising
- End-to-end transactional implementation and support

EMIGRATION AND IMMIGRATION SERVICES

- Pre-emigration tax planning and structuring to avoid double taxation, to properly ensure your wealth in SA is able to be transferred abroad;
- Tax residence determination and advice/guidance
- Tax advisory on consequences of ceasing to be a SA tax resident
- Tax compliance relating to ceasing SA tax residence, including advising/assisting with filing of tax-returns as non-resident, and obtaining SARS certificate confirming non-residence
- Assistance with exchange control requirements to facilitate transfer of funds offshore, including obtaining Approved International Transfer (AIT) and assisting with tax clearance process.
- Endorsement of shares held in SA entities as non-resident (once SA tax residence broken)
- Immigration services – we cover all the bases, including handling your tax and financial affairs in your new home through our network of service providers and the TIAG International Alliance.

STRUCTURED SOLUTIONS

- Bespoke structuring
- Implementation
- Project management
- Structure maintenance

TAG Alliances

Arro is part of TIAG (The International Accounting Group) and TAG Alliances - a global alliance of independent accounting firms offering a full range of tax, accounting and legal services. With Alliance members in over 100 countries, we have your bases covered both in South Africa and abroad, all the while remaining your trusted central point of contact! We walk the full journey with you - from conceptualisation to implementation... take off, to touch down.

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CONTACT US

CONTACT

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