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National Budget 2022/23  
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Subject matter experts





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Alex is a director in the global business tax services team and the business tax leader of our South African practice. Having commenced his tax career in 1999 in business tax, he has over 20 years of experience as a tax specialist, including working at the South African Revenue Service. Alex has consulted on a broad range of clients including clients in the manufacturing, automotive and mining industries. He was previously the mining tax industry leader and provided mining tax lectures to BCom Honours students at the University of the Witwatersrand.



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Dr Martyn Davies is the Managing Director of Emerging Markets at Deloitte, as well as Dean of the Alchemy by Deloitte School of Leadership. He is a member of the Deloitte global Firm's Economics team. Over his career, he has been a trusted advisor to executives at a large array of multinational firms and numerous governments. He is a Senior Fellow at the Mastercard Center for Inclusive Growth. Martyn has studied at Wits, Yonsei (Seoul), Harvard, Yale and Oxford Universities. He is a Visiting Professor at IE Business School, Madrid, Spain and an alum of the World Economic Forum's Young Global Leaders community.



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## Gaba Tabane

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Gaba is a director at Deloitte and the Africa leader for the government and public services industry. He has over 20 years' experience in the public sector having worked for both government and the private sector. Gaba's core focus areas are in strategy development and process implementation; business modelling, business process re-engineering, local economic development and transformation implementation. He has played a pivotal role in the following areas: developing the Youth Economic Participation Strategy; Trade and Investment Promotion Strategy and overseeing key transformation programmes in the public and private sector amongst others. Gaba served as a member of the Deloitte Africa Board, for two terms, between 2014 and 2020.



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## Ashleigh Theophanides

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Ashleigh is a director and life sciences and healthcare industry leader for Deloitte Africa. Her focus for the past 20 years has been providing services within the life sciences and healthcare industry to clients in both the public and private sector. Her work spans the breadth of the industry and includes research conducted on the African health sector including: disease burden and modelling, the regulatory environment, characteristics of healthcare users, funding and budgets as well as exploring the potential future course of the life sciences sector on the African continent. Ashleigh is a qualified healthcare actuary and holds a healthcare practicing certificate, she is recognised as a Fellow of both the Actuarial Society of South Africa (ASSA) and the Institute and Faculty of Actuaries (IFoA) in the Unit.



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## Kabelo Malapela

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Kabelo, director in the global business tax services team, is a qualified Chartered Accountant (CA) and holds a Postgraduate Diploma in Taxation Law. She has 19 years' tax experience, 11 of which are at partner level in the Big Four global firm environment. Kabelo has vast experience in corporate tax advisory services, and providing innovative tax solutions to multinational clients in various industries. She is currently the Deloitte Southern Africa banking tax leader and Deloitte Africa Tax & Legal talent partner.



## Musa Manyathi

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Musa is an admitted attorney and director in the transfer pricing department of our South African practice, based in Johannesburg. He has vast experience advising multinational organisations with regard to inbound and outbound investments, international restructuring and re-organisations, as well as general cross-border transactions. Musa has supervised the preparation and updating of Organisation for Economic Co-operation and Development compliant policy documentations for South African-based multinational clients in a wide variety of industries; including telecommunications, mining, insurance, banking and tourism. He also regularly provides advice on the implications for South African subsidiaries of foreign global transfer pricing studies, including adapting these to meet South African compliance requirements.



## Angelique Worms

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Angelique is a director in the global employer services unit for the Deloitte Africa Tax & Legal practice. She has over 26 years' experience in individual tax services. She has worked in the Deloitte Executive Financial Services and the Deloitte Private Clients' team which specialised in high-net worth individuals. Angelique has extensive experience in managing the risks and opportunities in respect of global deployment programmes for both the employer and its globally mobile employees. She was recently named in the International Tax Review's 2021 Women in Tax Leaders Guide, which recognises female tax leaders from across the world who lead the way in the tax field.



## Severus Smuts

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Severus has over 25 years' value-added tax (VAT) experience and has advised several of our largest clients on VAT issues across a range of industries including media, automotive, retail and financial services sectors. He also advises clients on the VAT implications of merger and acquisition transactions and oversees the due diligence work performed for clients. Severus was recognised, and listed, by the International Tax Review in its 2021 Indirect Tax Leaders Guide, which recognises leading indirect tax professionals across the world.



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## Tumi Malgas

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Tumi is a director in the tax management consulting division for Deloitte Africa Tax & Legal. She has over 15 years' experience in data analytics and has engaged on projects with global clients across various industries working in South Africa and the United Kingdom. Tumi has led numerous clients through tax finance transformations with a strong focus on how people, process and technology are leveraged to optimise the tax function, while aligning with finance and the wider strategy of the organisation.



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## Billy Joubert

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Billy is an attorney and senior associate director in the transfer pricing team at Deloitte. Apart from transfer pricing, which is his primary focus area, Billy has considerable expertise in the areas of corporate income tax (including capital gains tax), VAT, fringe benefits and executive incentives and benefits. He has been named several times in the *"Euromoney Guide to the World's Leading Transfer Pricing Advisors"*, including in the most recent Guide (for 2021).



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Tumelo has over 19 years' experience in market-based economic incentives including managing, developing, evaluating and researching incentives for the Department of Trade, Industry and Competition and international donors; such as the World Bank, The British Council, Department for International Development and the European Union. She is also responsible for advising and assisting manufacturing and service sector clients in leveraging development finance for investment projects and general business operations.



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