WERKSMANS
ATTORNEYS



Doelie Lessing

HEAD OF TAX | HEAD OF PRIVATE WEALTH

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Doelie Lessing is a Director and Head of the Tax and Private Wealth practice areas with over 20 years of experience in tax law. She is deeply experienced in tax considerations as relates to mergers; corporate reorganisations; funding and financial services; local and foreign investment fund and deal structuring; and multi-jurisdictional investments and structures. She is particularly skilled in matters relating to high-net-worth and multinational families and their businesses; private equity; international trust and estate planning; and cross-border and local executive share incentive arrangements. Doelie is frequently named in global publications as a top-ranked tax lawyer.

PRACTICE AREAS

- Tax
- Private Wealth

EXPERTISE

- Mergers, acquisitions and reorganisations of corporate entities
- International tax planning for corporates and wealthy individuals and families, including:
  - Controlled foreign companies
  - Foreign trusts
  - Transfer pricing and thin capitalisation
  - Settlor and beneficiary charges
  - Double tax agreements
- Financial services
- Tax structuring for local and international investment funds
- Private equity deal structuring
- Black economic empowerment transactions
- Africa-specific investments
- Tax litigation, alternative dispute resolution and settlements
- Employee incentive plans
- International tax planning for executives and mobile employees
- VAT

RELEVANT EXPERIENCE

- Advising a multinational private equity group in relation to a structure for investment fund with a focus on African infrastructure;

- Tax considerations relevant to a transfer of foreign currency loans to a listed group's domestic treasury company;
- Restructuring a multinational incentive plan following changes to SA tax law involving foreign dividends;
- Tax advice regarding the restructuring of insurance arrangements for a retirement fund's obligations through a Collective Investment Scheme in Securities;
- VAT treatment of sale of book debts;
- Transfer pricing tax litigation;
- Incentive plan for an investment advisory team rendering services to multijurisdictional entities;
- Structuring advice regarding a European property fund with SA investors;
- Total return swap referencing listed instruments with significant differences in value;
- Advising a short-term insurance company in relation to its proposed expansion abroad;
- Advising on the acquisition by international investor of an interest in Nigerian manufacturing operation and the expansion of the operation to SA

CAREER

- B Com: Stellenbosch University (1991)
- LLB: Stellenbosch University (1993)
- M Com (Tax) (cum laude): Stellenbosch University (1999)
- Director: Werksmans (2009)
- Chartered Tax Adviser at SAIT (2024)

HIGHLIGHTS

- Ranked (Band 1) by Chambers High Net Worth Guide | 2026 | Private Wealth Law
- Ranked lawyer (Band 1) by Chambers High Net Worth Guide | 2017 – 2025 | Private Wealth Law
- Ranked lawyer (Band 2) by Chambers Global | 2013 – 2022, 2024, 2025 and 2026 | Tax
- Ranked as a leading practitioner by Legal 500: 2011, 2018, 2020, 2024, 2025 and 2026| Tax
- Ranked by ITR World Tax as a Notable Practitioner | 2024 and 2025
- Ranked as a recommended lawyer by Legal 500 | 2015 – 2024 | Investment Funds
- Chartered Tax Adviser at SAIT (2024)
- Recognised as a Tax Expert | Tax Expert Guide 2022
- Named as a leading practitioner by Euromoney's Expert Guide to the World's Leading Women in Business Law | 2013 – 2022 | Tax
- Nominated by in-house counsel and peers as a pre-eminent practitioner in Euromoney's Guide to the World's Leading Tax Advisers (2018)
- Named amongst the world's leading private client lawyers in Who's Who Legal: Private Client 2014 – 2015 and Who's Who Legal 2015 – Compendium Edition
- Previously acted as external examiner for the University of Cape Town's Tax Masters Degree;
- Member of the International Tax Planning Association and the South African Institute of Tax Practitioners;
- Co-founder, past chairman and member of STEP (Society of Trust and Estate Practitioners), Cape Town;
- Co-author of the South African chapter of the Practical Law Private Client Multi-jurisdictional Guide, 2014 edition;
- Co-author of the South African chapter in the treatise International Estate Planning

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