WERKSMANS
ATTORNEYS



Luke Magerman

SENIOR ASSOCIATE

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Luke Magerman is a Senior Associate in the Tax practice area. He holds a BComm (law), an LLB, and an MComm (taxation) from the University of Stellenbosch, where he received distinctions in multiple subjects and graduated with his LLB with distinction. During his time at the University of Stellenbosch, he held various leadership roles, including serving as Treasurer of the Juridical Society and as a student representative on the Programme Committee, which was responsible for revising the undergraduate curriculum for the University of Stellenbosch's law programmes.

PRACTICE AREAS

- Tax

EXPERTISE

Dispute Resolution & Taxation

- General dispute resolution
- Tax advisory (local and international)
- Tax dispute resolution

RELEVANT EXPERIENCE

- Providing tax advice and planning to corporates on cross-border mergers and acquisitions
- Advising corporate clients on the use and impact of the corporate roll-over relief rules
- Advising corporates on issues such as substance, residence and permanent establishments and how to successfully navigate international expansions
- International tax planning for corporates and wealthy individuals and families (including tax aspects dealing with emigration)
- Advise on local and offshore trusts (including advising trustees and high-net-worth individuals regarding the application of South African tax laws to offshore trust structures)
- Representing taxpayers in tax appeals relating to the interpretation of South African tax law provisions and procedural aspects relating to the Tax Administration Act

CAREER

- **MComm (taxation)**, University of Stellenbosch, 2025.
- Admitted as an Attorney, 2024.
- **LLB** *(cum laude)*, University of Stellenbosch, 2021.

- **BComm (law)**, University of Stellenbosch, 2019.

HIGHLIGHTS

- Co-authored a journal article published in the Stellenbosch Law Review: https://www.jutajournals.co.za/misplaced-conflict-rethinking-rule-323-of-the-tax-court-rules-after-baseline-and-avin-lieberman-trust/
- Distinctions in numerous subjects during his BComm (law) and his LLB (including taxation and the law of taxation) during his studies at the University of Stellenbosch
- Article published in the Responsa Meridiana Student Law Journal: Volume 57 (2021)
- Distinction in research component of MComm (taxation)

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