WERKSMANS
ATTORNEYS



Michael Honiball

DIRECTOR, WERKSMANS TAX (PROPRIETARY) LIMITED

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Michael Honiball, Director in the Tax practice area, is an experienced legal professional in the field of tax and trust law, specializing particularly in the areas of international tax and high net wealth families. With an extensive international training background and exposure to most of South Africa's tax, exchange control and trust laws, Michael brings a wealth of experience and knowledge to his role as Head of Tax Practice. As a SAIT Master Tax Practitioner since 2005, Michael consistently demonstrates exceptional proficiency in his chosen fields. His outstanding contributions to the tax advisory community and to clients have been acknowledged, earning him successive peer-reviewed recognitions for his excellence.

Further, Michael's qualification as a practicing Solicitor of the senior courts of England and Wales, has given him exposure to and experience in the tax and trust laws of numerous offshore jurisdictions. Specifically, Michael has experience in advising on the setting up of offshore trust structures, international estate planning, private equity funds, cross-border partnerships, joint venture arrangements, and multinational mergers and acquisitions.

Michael is an Attorney and Conveyancer of the High Court of South Africa. Additionally, with a strong academic background, he serves as a Professor of Practice at the University of Johannesburg, specialising in taxation where he shares his expertise in international tax law and transfer pricing with post-graduate students. Furthermore, he has authored and co-authored several influential tax books and publications, establishing himself as an authority in the realm of double taxation agreements and transfer pricing.

Michael is a Charted Tax Adviser, a member of the South African Institute of Taxation (SAIT), a member of the Society of Trust and Estate Practitioners (STEP), a member of the International Academy of Estate and Trust Law (TIAETL), a member of the Law Society of England and Wales, a member of the Legal Practice Council of South Africa, and a SARS Registered Tax Practitioner. Previously, Michael held the position of Head of International Tax Department at Webber Wentzel. Prior to this, he was a Director at KPMG South Africa, where he successfully led the International Tax Department and subsequently, the Transfer Pricing Department.

Clients can therefore rely on Michael and his team to provide up-to-date legal advice about their tax compliance, structuring and estate planning matters.

PRACTICE AREAS

- Tax

EXPERTISE

1. Mergers, acquisitions and reorganisations of corporate entities
2. 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 Taxation
- Tax Structuring For International Investment Funds
- Private Equity Deal Structuring
- Tax Litigation, Alternative Dispute Resolution And Settlements

RELEVANT EXPERIENCE

- Taxation
- Trust Law
- Exchange Controls

CAREER

- LLM (Tax Law) (Rand Afrikaans University)
- LLB (Stellenbosch University)
- BA (Stellenbosch University)
- TEP of the Society of Trust and Estate Practitioners
- Corporate Law Diploma (cum laude) (Rand Afrikaans University)
- Higher Diploma in Tax Law (Rand Afrikaans University)
- 2015 Director, Werksmans

HIGHLIGHTS

- Ranked (Band 1) by Chambers High Net Worth Guide | 2026 | Private Wealth Law
- Ranked lawyer (Band 3) by Chambers Global | 2026 | Tax
- Ranked as Highly Regarded in World Transfer Pricing by *ITR World Tax* | 2025
- Recognised as a Thought Leader Africa by *Who's Who Legal* | 2023 | Corporate Tax
- Ranked as Highly Regarded in World Transfer Pricing and a Notable Practitioner by *ITR World Tax* | 2023
- Recognised as a Tax Expert | Tax Expert Guide 2022
- Ranked as a leading lawyer by Chambers High Net Worth Guide | 2023 | Private Wealth Law
- Ranked lawyer (Band 1) by Chambers Global | 2022 | Tax
- Ranked lawyer (Band 2) by Chambers Global | 2010, 2019 – 2021, 2024, 2025 | Tax
- Ranked as a recommended lawyer by *The Legal500* (2021, 2024)
- Private Client Lawyer of the Year- South Africa- Finance Monthly Global Awards 2017
- Ranked as a Leading Lawyer in Chambers HNW (2017 – 2021)
- Professor of Practice (Taxation), Department of Accountancy, Faculty of Economics and Financial Sciences, University of Johannesburg
- SAIT Master Tax Practitioner (2005 to present)
- TEP of the Society of Trust and Estate Practitioners
- Co-author and/or author of the following reference books on taxation:
    - Olivier, L. & Honiball, M. 2009, The Taxation of Trusts in South Africa. Cape Town: Siber Ink;
    - Olivier, L. & Honiball, M. 2011, International Tax: A South African Perspective. Fifth Edition. Cape Town: Siber Ink; and
    - IBFD Permanent Establishments- South Africa (IBFD 2017) (Annual Update) (2008-2017).
    - The Global Guide to Trusts (Second Edition), (November 2020)