

# KEITH E. ENGEL

## RESUME

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### CAREER EXPERIENCE

January 2014 to the present:

*Deputy Chief Executive Officer, South African Institute of Tax Practitioners*, second-in-command with emphasis on leading all technical issues in terms of tax policy engagement, oversight of technical advice and administrative advice and regularly engage with the print/electronic media.

Part-time teaching: Teaching the basic LLM tax course at University of Johannesburg.

July 2013 to December 2014:

*Partner (EY), African Tax Policy*: In charge of monitoring and assisting private/government clients in respect of tax policy matters within Sub-Sahara Africa. Main focus to date has been on the English speaking countries within Africa (e.g. Nigeria, Kenya, Tanzania, Zambia, Uganda, Namibia and Mauritius). Primary subject matter is corporate income tax and value-added tax. Work includes small thought-leadership articles.

November 2005 to June 2013:

*Chief Director: Legal Tax Design, (South African) National Treasury*. Manager of a 15-person legal team engaged in legal design and drafting for all tax legislation, including the Income Tax, the Value-Added Tax, Indirect Transaction Taxes, Mineral Royalties as well as oversight of Tax Treaty negotiations. This post entailed significant policy formulation that was annually approved by the Minister of Finance. Task involved continual engagement with SARS, tax firms, large companies, representative bodies and academia.  
Awards: Consistently receive top-level bonuses for annual performance.

Mar. 2005 to October 2005:

*Senior Advisor to the General Manager, South African Revenue Service: Large Business Centre*. Senior advisor to the General Manager for strategic projects within the Large Business Centre. Projects included analysis of derivatives, risk engine for audits, assistance on audit planning, management information systems, and teaching at the SARS Academy. Also *Acting Sector*

*Manager for Manufacturing* (managing all processing, assessing, audit, and collections for the sector).

*Sept. 2001 to Feb. 2005:*

*Director: Tax Legislative Oversight & Policy Coordination, (South African) National Treasury.* Senior legal advisor for the oversight of all SARS-drafted tax legislation, including corporate reorganisations; cross-border rules; strategic incentives; proposed mineral royalties; pension reform as well as other annual changes; regular presentations before Parliament. Awards: Consistently receive top-level bonuses for annual performance.

Other: Occasionally lectured on tax issues at the South African Tax Institute and at Rand Afrikaans University.

*Aug. 2000 to Sept. 2001:*

*U.S. Tax Policy Advisor to South Africa: U.S. Treasury Technical Assistance Program.* Centrally involved in the legislative introduction of worldwide taxation, taxation of controlled foreign subsidiaries and the capital gains tax.

*July 1995 to July 2000:*

*Professor in the U.S. at Washington & Lee Law School (plus visits at Boston University, Georgetown Law Center and Texas University Law School).* Taught international tax, corporate tax, individual tax and partnership tax on a regular basis (also taught a corporate reorganisation seminar and taxation of small (flow-through) business corporations). Awards: Best Teacher of the Year Award 1997, 1998 and 1999 (awarded by students). *See Academic Publications below (page 3).*

*Dec. 1992 to June 1995:*

*Senior Associate: U.S. Law Firm of King & Spalding.* Worked on multiple tax opinions involving corporate reorganisations, bankruptcy workouts, partnerships and tax treaties. All clients served were large U.S. companies and most of the tax partners had a previous history in the U.S. Treasury and the Internal Revenue Service.

*Nov. 1991 to Dec. 1992:*

*Attorney Advisor: U.S. Internal Revenue Service, International Tax, National Office (Washington D.C.).* Drafted international tax regulations and advanced rulings involving reorganizations and real property transfers. Award: Special Act Award 1992.

*Sept. 1988 to Oct. 1991:*

*Attorney Advisor: U.S. Internal Revenue Service, Corporate Tax, National Office (Washington D.C.).* Drafted advanced rulings and regulations involving company reorganizations, bankruptcy and consolidated returns. Awards: Special Act Awards 1989, 1990 and

1991. **Other:** I.R.S./New York University Courses in Tax Treaties, Basic International Tax, Tax Credits, Bankruptcy and Consolidated Returns.

*Aug. 1987 to Sept. 1988:*

*Judicial Clerk for Chief Judge Smith, U.S. Court of Federal Claims.* Drafted opinions for the Chief Judge in tax and constitutional expropriation claims.

*Sept. 1987 to Sept 1988:*

*Judicial Intern for Chief Judge Smith, U.S. Court of Federal Claims.* Assisted the Chief Judge in drafting tax opinions.

*June 1986 to Aug. 1986:*

*Judicial Intern for Judge Miller, U.S. Court of Federal Claims.* Assisted the judge in a tax opinion and a procedural opinion.

## **EDUCATION**

*Advanced Tax Degree:*

**Georgetown Law Center**  
Master of Laws in Taxation, 1991  
Concentration: Corporate and cross-border taxation

*Law Degree:*

**Georgetown Law Center**  
Juris Doctorate, 1987  
Concentration: Tax

*University Degree:*

**Georgetown University**  
Foreign Service School  
Bachelor of Science, 1984

## **PUBLIC DISCOURSE**

### *Speeches*

*In SAIT Capacity:* Chair of the 2015 annual SAIT post-budget breakfast televised on SABC and presenter at the Deloitte Post-Budget Breakfast; television and radio appearances at CNBC, classicFM, Fin24 and SABC; quoted on Business Day, Moneyweb, Business Tax and Law Review and Financial mail.

*In EY Capacity:* Speeches for African Finance Ministers, Reserve Bank Governors and deputies with South and East Africa (MEFMI) (October 2014, November 2013, October 2013); Davis Commission (BEPS, Mining and Small Business December 2013, February 2014 and March 2014); conferences for tax practitioners (ACCA Uganda November 2014), SAIT BEPS November 2014, SAICA Annual October 2014, Ghana Institute of Taxation September 2014, SAIT Transfer Pricing September 2014, SAIT Tax Indaba June 2014, SAIT Transfer Pricing September 2013); EY Annual Conferences (September 2014 and September 2013) and EY Post-South Africa Budget (February and April 2014); SA-REITS Association (October 2014); ASISA (June 2014); London Mining Group (November 2013); American Chamber (June 2013); GBSN lecture (November 2014); WITS (BEPS

Lecture April 2014); University of Pretoria (GAAR Lecture January 2014 and African Trends October 2014).

*In National Treasury (Chief Director) Capacity: Annual South African Post-Budget Speeches (2007, 2008, 2009, 2010, 2011, 2012 and 2013 at PWC, Deloitte, KPMG and EY), Parliamentary Legislative Presentations – All Tax Bills and most post-Budget (2006, 2007, 2008, 2009, 2010, 2011, 2012 and 2013 (plus in previous Director capacity dating back to 2000); PWC retreat Mozambique (2011); SA-REITS (May 2013), ASISA (November 2010); SAICA (November 2011); SAPOA (property 2007); IIT – Company reorganisations November 2008); University of Pretoria (tax policy speeches 2012 and corporate reorganisations 2011 and international outbound and inbound 2011); Thomas Jefferson webinars (2013); WITS*

#### *Academic Journals*

*Neutrality to the Left, Competitiveness to the Right, Stuck in the Middle with Subpart F.* Published in the Texas Law Review (2001) (received 2001 Keith Morrison Tax Award from Texas University Law School).

*Hybrid Entities*, published as a chapter in Corporate Law Series (2000).

*Importing Assets into the United States.* Published in the (Georgetown) Tax Lawyer (1999).

*Report on the 1996 United States Model Income Tax Convention and Attached Explanation*, Chair of Model Treaty Tax Force, Published in the (Georgetown) Tax Lawyer (1998).

*Deductibility of Underpayment Interest.* Published in the Virginia Tax Lawyer (1997).

#### *Trade Tax Journals*

*Uncertain Times in Sub-Sahara Africa: Rising Constraints for Private Investors.* Journal of International Taxation – China (pending).

*Features of African Tax Systems: Be Careful of the Unexpected.* Published in International Tax Notes (June 2014).