

# Legal aspects of financing corporates

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**Legal Aspects of Financing Corporates** covers the gamut of legal and taxation implications concerning the financing of corporates and will be of great use to postgraduate students in commercial law, corporate advisors, lawyers, in-house counsel, financial institutions and SARS employees.



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Due for release in July 2019, the title, which has been authored by Tracy Gutuza and edited by Anina Boshoff and Natalie Napier, is based on Emil Brincker's work *Taxation Principles of Interest and Other Financing Transactions*. The more expansive text of **Legal Aspects of Financing Corporates** provides practitioners and students with an understanding of the legal issues for consideration in the realm of corporate financing transactions, offering detail on the different methods that corporates use to finance activities. The scope of the title has been extended to cover related company and contract law issues and aims to simplify the structured finance process, explaining the legal implications as well as the tax considerations.

In his foreword, Judge DM Davis, Judge President of the Competition Appeal Court says "Professor Gutuza and her editorial colleagues, Anina Boshoff and Natalie Napier, have done admirably in engaging so lucidly with the interconnectedness of law and tax while ensuring that the book speaks to the

practical implications of each of the transactions and structures described in the book. This book is a very rare example of a work that provides practical guidance on the mysteries of complex financial transactions."

In addition to providing an understanding of the legal issues surrounding corporate financing transactions, **Legal Aspects of Financing Corporates** covers complex financing transactions that combine a number of areas of law such as company law, contract law, property law, securities law, insolvency law and exchange control regulations, with particular emphasis on the role of tax law in structuring these transactions.

The text includes chapters devoted to debt and equity financing, the various forms of debt instruments, the implications of returns on equity and debt, the complexities relating to securitisation and even a designated chapter which concisely and accurately examines the law relating to tax avoidance and simulated transactions.

The intention of the author is not to provide a detailed analysis of each specific area of the law, but to give a general understanding of how these areas interact when devising a financing structure for a company.

**Legal Aspects of Financing Corporates** will be available from 22 July 2019 in Print (ISBN 9780639001920) and Ebook (ISBN 9780639001937) format for R649.80 including VAT and excluding delivery. It will be available in online format (ISBN 9780639008592) from August 2019 for R649.80 including VAT.

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## About the author

### Tracy Gutuza

Tracy Gutuza is currently an Associate Professor in the Department of Commercial Law at UCT, teaching both under- and



post-graduate students in the areas of tax and finance law. She obtained her LLB in 1995 and after completing her articles was admitted as an attorney in 1997. Gutuza worked as a legal advisor, joining the UCT Law Faculty as a lecturer in 2003. After a short stint at the South African Revenue Service, Gutuza re-joined the faculty in March 2015. Her research interests include business, tax and finance law, international tax law and legal education. Gutuza's PHD thesis focused on the methods used to relieve international double taxation in South African domestic legislation and tax treaties entered into by South Africa.

## About the editors

### Anina Boshoff



A partner at Hogan Lovells in Johannesburg, Anina Boshoff has been admitted in South Africa, England and Wales. She advises mainly on English and South African law, transactional work, including local and cross-border finance transactions across Africa and investments into and from South Africa. Boshoff advises both funders (including offshore banks and development finance institutions) and corporates on acquisition, leveraged and project finance and restructuring transactions across sectors, such as mining, media and telecoms, agriculture and services (including financial services).

### Natalie Napier



Natalie Napier is a tax practitioner in Johannesburg, providing advice to corporates and combining her commercial and tax experience to optimally structure clients' operations in a tax efficient manner. She advises clients across a variety of industries in the context of local and cross-border transactions. Napier also advises clients on tax issues regarding mergers and acquisitions, group restructures, BEE transactions and share incentive schemes.

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