



Published on 28 June 2016 by **Thomas Caveng**, Legal Translator / Marketing Director

t.caveng@soulier-avocats.com

Tel.: + 33 (0)4 72 82 20 80

[Read this post online](#)

The evolution of the ‘foreign partnership’ definition in South Africa



Jurisdiction: South Africa

Author: Refilwe Mashale

Law firm: [ENSafrica](#)

Subject:

In South Africa, the determination of whether a foreign entity is a company or partnership is an important one as it subsequently determines the applicable tax treatment of the foreign entity. The issue of whether foreign entities should be recognized as foreign companies or foreign partnerships in South Africa, was recently brought into the spotlight once again by the Taxation Laws Amendment Act No. 25 of 2015.

[Read the contribution](#)



Soulier Avocats is an independent full-service law firm that offers key players in the economic, industrial and financial world comprehensive legal services.

We advise and defend our French and foreign clients on any and all legal and tax issues that may arise in connection with their day-to-day operations, specific transactions and strategic decisions.

Our clients, whatever their size, nationality and business sector, benefit from customized services that are tailored to their specific needs.

For more information, please visit us at www.soulier-avocats.com.

This material has been prepared for informational purposes only and is not intended to be, and should not be construed as, legal advice. The addressee is solely liable for any use of the information contained herein.