

Keith Engel

keith.second815@gmail.com; [linkedin.com/in/keith-engel-335b2164](https://www.linkedin.com/in/keith-engel-335b2164)

U.S. Expat (Returning)

PROFESSIONAL SUMMARY

I have an extensive academic, policy, and comparative law background that focuses mainly on taxation as well as related business and family structuring activities. Besides having experience in the United States and South Africa, my work entails significant comparative analysis involving Sub-Saharan African and Commonwealth systems. My skills include:

- Academic teaching, conferences, webinars, government presentations, audio / visual media
- Comparative tax law and policy (including OECD Minimum Pillar II)
- Business entity and family planning involving companies, partnerships, LLCs, and trusts
- Policy submissions, legislative drafting oversight, legal opinions, academic writing
- Strategic leadership and operational acumen, governance, social media marketing, coaching

LAW COURSE INTEREST

Although I remain interested in providing lectures in tax, business entity and estate planning courses are also of high interest. I will be a visiting law professor at Pace University (Haub School of Law) in the spring of 2025. This course load will entail Business Entity Law and Tax Policy. I have previously taught the full range of tax courses (e.g. Basic Income Tax, Corporate Tax, Estate & Gift Taxation, International Tax, and Partnership Tax). I have made numerous presentations in multiple settings (e.g. academic teaching, conferences, webinars, radio, and television).

SOUTH AFRICAN TAX EXPERIENCE

Chief Executive Officer (South African Institute of Taxation)

2015 - Present

Besides strategic leadership and business development, the role includes policy engagement with parliament and other high-ranking officials as well as webinar presentations and training.

- Curating over 75+ hours of webinars and events per year
- Developed and curating the transfer pricing, international tax and general tax professional training programmes
- Increased response rate to 95% of all tax authority requests (70+ submissions per annum), thereby becoming the leading professional body for tax policy, interpretation, and operations
- Membership increased from approximately 6 000 to 8 500 and employer training increased from under 15 to over 100 providers
- Obtained official "Chartered Tax Adviser" (CTA) membership designation from the United Kingdom Chartered Institute of Taxation
- Promoted from Deputy to CEO in 2016

I am also an adjunct tax professor at the University of Witwatersrand and provide guest lectures at other universities and training events.

Tax Director: African Tax Policy (EY)

2013 - 2014

Advised private clients on tax policy matters, tax strategy, and tax developments across Africa.

- Successfully advocated for changes to South African tax law
- Successfully advised and strategized on a public company cross-border combination of US and UK subgroups into a South African hub that included a special exchange control dispensation
- Lifted EY's Sub-Saharan African profile with multiple public tax presentations

Chief Tax Director: Legal Tax Design (National Treasury)

2001 - 2013

Led the legal team in drafting annual tax legislation, tax research, and tax policy formulation for all direct and indirect tax types. These tasks involved continual consensus building with Parliament and the tax authorities (i.e. National Treasury, and the South African Revenue Service). This work included constructive engagement with the private sector for commercial viability.

- Led the largest set of reforms in South African tax history since the 1960s
- Modernised the system to include worldwide taxation, controlled foreign companies, cross-border withholding taxes, capital gains tax, mergers and acquisition rollovers, revised transfer pricing, revised tax rules for the financial services industry (including Sharia financing), an amnesty for offshore assets, mineral royalties (amongst others)
- Transformed a 5-person team into a 16-person team, shifted the central legal drafting role to the National Treasury
- Led treaty renegotiation of African tax treaties (e.g., Mauritius and Zimbabwe)
- Promoted from Director to Chief Director in 2005 (and seconded to the South African Revenue Service (Large Business Centre) for 10 months)

UNITED STATES TAX EXPERIENCE**Tax Policy Adviser to South Africa (United States Treasury)**

(2000 – 2001)

Tax advice on international tax and capital gains (this post led to my South Africa emigration)

Tax Law Professor (Washington & Lee School of Law)

(1996 - 2000)

Taught international tax, corporate tax, partnership tax, and basic tax (best teacher awards); visiting professor to Boston, Georgetown, and Texas universities

Senior Tax Associate (King & Spalding)

(1991 – 1996)

Worked in a tax advisory capacity in terms of M&A, finance, bankruptcy, partnerships

Tax Attorney-Adviser (Internal Revenue Service: National Office)

(1988 – 1991)

Corporate and International: Private tax rulings and regulations (Special Act Awards)

Judicial Clerk for Chief Judge Smith (Court of Federal Claims)

(1986 – 1988)

EDUCATION

- Master of Laws (LLM) – Taxation: Georgetown Law
- Law School (JD) – Taxation: Georgetown Law
- Bachelor's Degree – Foreign Service: Georgetown University

ACTIVE LICENSES & CERTIFICATIONS

- Charter Tax Adviser (CTA): South African Institute of Taxation
- Trust & Estate Practitioner (TEP): Society of Trust and Estate Practitioners
- Legal Bar: District of Columbia Bar Association (United States)

TAX PUBLICATIONS

- Contributing author, *Silke on South African Income Tax*, 6 Volume Treatise (OECD Pillar II)
- *Discounted Cross-Border Loans to Foreign Trusts: Clarifying the Mix of Anti-avoidance Provisions - Parts 1 & II*: Taxpayer Magazine
- *When are Trusts Treated as Provisional Taxpayers?:* Tax Chronicles
- *Can South African Taxpayers Freely Choose the Currency of Loans Funding Foreign Trusts?:* Tax Talk Magazine
- *Features of African Tax Systems: Be Careful of the Unexpected*: Tax Notes International
- *Neutrality to the Left, Competitiveness to the Right, Stuck in the Middle with Subpart F (CFC regime)*: Published in the Texas Law Review (Keith Morrison Tax Award).
- *Hybrid Entities*: Chapter in Corporate Law Series
- *Importing Assets into the United States*: Published in the (Georgetown) Tax Lawyer
- *Deducting Interest on Federal Income Tax Underpayments: A Roadmap Through a 50-Year Quagmire*: Virginia Tax Review

REFERENCES

- Dr. Thabo Legwaila, Chief Operating Officer of the South African Tax Ombud (and adjunct professor, currently with Witswatersrand University and previously with University of Johannesburg). Contact details: thabo.legwaila@wits.ac.za and (+27) 82 879 7566
- Professor Alwyn de Koker, Witswatersrand University (and tax practitioner). Contact details: alwyn@genevatrust.com and (+27) 82 881 0024
- Professor Pieter Van Der Zwan, Northwest University Potchefstroom (and tax practitioner). Contact details: Pieter.VanDerZwan@nwu.ac.za and (+27) 83 417 5904.