



## Virusha Subban

Partner and Head | Tax Practice  
Baker McKenzie Johannesburg



*Virusha is a Partner and Head of Tax in Baker McKenzie's Tax Practice Group in Johannesburg. She has over 20 years' experience in tax matters relating to customs, excise and international trade.*

### Practice Focus

Virusha runs a niche practice that is focused on customs, excise and international trade. This offering is primarily to large corporates, multinationals and state departments that come to her to solve their most complex cross-border indirect tax and trade concerns. Her expertise extends to export controls, dual-use, cross-border trade matters such as anti-dumping and other trade remedies, and a cradle-to-grave offering on all aspects of customs and excise.

Virusha's practice includes all customs-related risks in the context of cross-border transactions in Africa. She also conducts customs reviews and health checks and provides training to companies that wish to avert customs and excise risk.

She has extensive experience in supply chain movement and trade remedies on the continent, having advised clients on cross-border movement of goods into Nigeria, Angola, Tanzania, Zambia, Mozambique, Eswatini, Namibia, Lesotho, Botswana, Rwanda, Kenya, Mauritius and South Africa

### Representative Legal Matters

- Advised a multinational drink and brewing company as lead lawyer that successfully challenged the South African Revenue Service (SARS) in a ZAR 1.5 billion+ excise dispute\*
- Advised and represented the Brazilian chicken export industry in an anti-dumping investigation into frozen chicken exports to Southern African Customs Union (SACU).\*
- Advised and represented a client in obtaining a substantial reduction of a ZAR 1 billion customs penalty imposed by Namibian customs.\*

- Advised the largest entity and industry group on the implementation of sugar tax in South Africa.\*
- Advised the South African government on cross-border import regulatory and dumping issues.\*
- Advised a US motor vehicle manufacturer on Motor Industry Development Programme (MIDP) and Automotive Production and Development Programme (APDP) matters.\*
- Advised and represented a multinational in the consumer goods and retail sector in a ZAR 1.8 billion+ customs valuation dispute.
- Advised a large company on the implementation of carbon tax in South Africa.
- Advising the largest sportswear manufacture in a complex customs valuation dispute in South Africa.
- Advised a multinational technology company on customs import and export control issues in South Africa and Mauritius.
- Advised an American multinational technology company on the importation of products into Nigeria, Senegal and Morocco.
- Advised the world's largest manufacturer of construction, mining and other engineering equipment on customs issues in South Africa and the Middle East.
- Advised an airline headquartered in Johannesburg, South Africa on aircraft imports into South Africa.
- Advised a Swiss multinational manufacturer of flavours, fragrances and active cosmetic ingredients on customs valuation issues arising from related party transactions in South Africa.
- Advised a technology company on import valuation in South Africa.
- Advised a global chemicals company in responding to a sunset review initiated by the International Trade Administration Commission (ITAC) in regard to disodium carbonate (soda ash) imported from the United States into SACU.
- Advised a global oil and gas company on customs regimes in Angola, Gabon and Namibia.
- Advised a clearing and forwarding company in a multimillion dispute against the South African Revenue Service (SARS).
- Advised a computer software company on customs and export controls.
- Advised one of the fastest growing FMCG companies and assisted with due diligence review and structuring of the proposed acquisition of the entire issued share capital in Canway Proprietary Limited and its subsidiaries in South Africa.
- Advising a British multinational company that manufactures and sells cigarettes, tobacco and other nicotine products on challenging a new tobacco levy in Botswana.
- Advising a telecommunications company on imports and exports in South Africa and Rwanda.
- Advised an industrial merchant on trade remedies with regards to importation of paper into SACU.
- Advised a multinational pharmaceutical corporation on Transfer Pricing (TP) and customs valuation with regards to year-end adjustments.

*\* Experience obtained prior to joining Baker McKenzie* 