



## Personal Information

Title: Dr  
First Name: Lee-Ann  
Surname: Steenkamp  
E-mail Address: leeanns@usb.ac.za  
Organisational Role: Senior Lecturer  
Organisational Position: Programme Head: PGDip Financial Planning  
Area(s) of expertise: Taxation; Environmental Law

## Executive Profile

Lee-Ann Steenkamp has been Programme Head of USB's Postgraduate Diploma in Financial Planning since 2016. She is responsible for the curriculum design and optimisation of this programme to ensure annual compliance with the accreditation body (FPI) syllabus and relevance in terms of industry developments. She was also involved in the design of new content on Tax Risk Management, which forms part of the MBA module Accounting for Decision-making, and the design of new content on Fiscal Policies for the MPhil in Development Finance.

In 2020, Lee-Ann was invited to develop a new elective and to teach on the Master's in International Business at Cologne Business School, Germany.

Lee-Ann is a Master Tax Practitioner (SA) registered with the South African Institute of Tax Professionals (SAIT). Her research expertise is in fiscal policy and environmental law. Lee-Ann obtained her PhD in Public Law at UCT in 2018.



## Education

Year	Degree	Field of Study	University	Country
2018	PhD	Public Law	University of Cape Town	South Africa
2011	MComm (with distinction)	Tax	University of Cape Town	South Africa
2004	BAcc Hons	Accounting	Stellenbosch University	South Africa
2003	BAcc ( <i>cum laude</i> )	Accounting	Stellenbosch University	South Africa

## Academic honours and awards

Year	Honour/Award	Honour/Award Description	Country
2018	Sir William Solomon Memorial Scholarship	Awarded by the University of Cape Town for doctoral studies	South Africa
2012	Die Burger's Award for Top 12 Lecturers (Faculty of Economic and Management Sciences, Stellenbosch University)	Awarded by Die Burger	South Africa
2011	Die Burger's Award for Top 12 Lecturers (Faculty of Economic and Management Sciences, Stellenbosch University)	Awarded by Die Burger	South Africa
2010	Rector's Award for Excellence in Teaching	Awarded by Stellenbosch University	South Africa
2004	Academic Honours	Awarded by Stellenbosch University	South Africa



## Membership of professional and scientific organisations

### Organisation

Member of South African Institute of Tax Professionals (SAIT). Membership includes registration as a tax practitioner with the South African Revenue Service (SARS), and confirmation of being in good standing and adherence to annual Continuing Professional Development (CPD) requirements.

Member of the South African Institute of Chartered Accountants (SAICA) Carbon Tax Subcommittee

Represents Stellenbosch University's interests at the Financial Planning Institute of Southern Africa's Education Provider's Forum

Instructor/trainer for members of SAIT's Tax faculty.

Represents Stellenbosch University at the National Climate Change Committee (NCCC) as an academic stakeholder

## Academic and Professional Experience

Start Date	End Date	Position	Institution	Country
2016/07/01		Senior Lecturer Programme Head: PGDip Financial Planning	USB	South Africa
2015/07/01	2016/06/30	Research Associate	USB	South Africa
2013/07/01	2015/06/30	Senior Lecturer	University of the Western Cape	South Africa
2013/01/01	2013/06/30	Senior Lecturer	University of Cape Town	South Africa
2006/11/11	2012/12/31	Lecturer	Stellenbosch University	South Africa



**Research**

<b>Chapters in book</b>	<b>Authors</b>	<b>Publication</b>	<b>Publication Date</b>
To partner and protect: The use of tax incentives for biodiversity conservation in South Africa	Steenkamp, L	Environmental Tax Studies for the Ecological Transition, Comparative Analysis Addressing Urban Concentration and Increasing Transport Challenges. Villar Ezcurra, M (ed.)	2019
Promoting renewable energy in African countries: An outline of fiscal and financial incentives in South Africa and Nigeria	Glazewski, J, Steenkamp, L, & Oniemola, P K	Ending Africa's Energy Deficit and the Law: Achieving Sustainable Energy for All in Africa. Omorogbe, Y & Ordor, A (eds.)	2018
To incentivise or penalise: an analysis of the proposed carbon tax in South Africa	Steenkamp, L	The Green Market Transition: Carbon Taxes, Energy Subsidies and Smart Instrument Mixes. Weishaar, SE, Milne, J, Ashiabor, H, & Mehling, M (eds.)	2017
Fiscal incentives to advance the uptake of renewable energy in South Africa	Steenkamp, L	Perspectives on energy security and renewable energies in Sub-Saharan Africa: Practical opportunities and regulatory challenges	2016
Fiscal incentives to advance the uptake of renewable energy in South Africa	Steenkamp, L	Perspectives on Energy Security and Renewable Energies in Sub-Saharan Africa. Ruppel, OC & Althusmann, B (eds)	2016
<b>Conference proceedings</b>	<b>Authors</b>	<b>Conference</b>	<b>Date</b>
A preliminary evaluation of South Africa's new carbon tax against the 'FASTER' principles for successful carbon pricing	Steenkamp, L	20th Global Conference on Environmental Taxation, Limassol, Cyprus	25-28 September 2019
Boosting climate finance: a proposal to link the clean development mechanism and the green climate fund		31st SAIMS Conference, Port Elizabeth, South Africa	8-11 September 2019
Halal certification and business growth in the agro-processing sector of South Africa	Sterras, N &	31st SAIMS Conference, Port Elizabeth, South Africa	8-11 September 2019
Transitioning to clean energy – an overview of energy taxes in BRICS	Steenkamp, L	7th International Conference on Clean Electrical Power, Otranto, Italy	2-4 July 2019
To partner and protect: the use of tax incentives for biodiversity conservation in South Africa	Steenkamp, L	19th Global Conference on Environmental Taxation, Madrid, Spain	26-28 September 2018



Death and taxes: a proposal to replace South Africa's estate duty regime	Steenkamp, L & Badenhorst, M	30th SAIMS Conference, Stellenbosch, South Africa	16-19 September 2018
Taxing energy use in the BRICS countries – benchmarking South Africa	Steenkamp, L	15th International Conference on Social Sciences, Leuven, Belgium	13-14 July 2018
A review of policy options for clean electricity in South Africa	Steenkamp, L	6th International Conference on Clean Electrical Power, Ligure, Italy	27-29 June 2017
Some ethical considerations for South Africa's climate change pledges in light of the Paris Agreement		16th BEN-Africa Conference, Stellenbosch	9-10 November 2017
To incentivise or penalise: an analysis of the proposed carbon tax in South Africa	Steenkamp, L	17th Global Conference on Environmental Taxation	2016
<b>Articles in accredited journals</b>	<b>Authors</b>	<b>Publication</b>	<b>Publication Date</b>
First, do no harm? An overview and ethical evaluation of South Africa's climate change mitigation commitments in light of the Paris Agreement	Steenkamp, L, & Naudé, P	African Journal of Business Ethics, 12(2)	2018
An analysis of the applicability of the OECD Model Tax Convention to non-OECD member countries: the South African case	Steenkamp, L	Journal of Economic and Financial Sciences, 10(1)	2017
The use of the OECD Model Tax Convention as an interpretative aid: the static vs. ambulatory approach debate considered from a South African perspective	Steenkamp, L	Journal of Economic and Financial Sciences, 10(2)	2017
Tapping into a quarter-century's judicial experience with the Canadian General Anti-avoidance Rule (GAAR): some insights for South Africa	Steenkamp, L, Roeleveld, J & West, C	Comparative and international law journal of Southern Africa, 49(3)	2016
A critical analysis of the current SARS model for the disclosure of reportable arrangements and a proposed alternative	Steenkamp, L	Journal of Economic and Financial Sciences	2016
Reportable arrangements: Tax partner perceptions of some problematic terminology	Steenkamp, L & Cramer, P	Journal of Economic and Financial Sciences, 7(1)	2014
The permanent establishment concept in double tax agreements between developed and developing countries: Canada/South Africa as a case in point	Steenkamp, L	International Business and Economics Research Journal, 13(3)	2014
A note on recent income tax developments impacting charitable organisations in South Africa	Steenkamp, L	Mediterranean Journal of Social Sciences	2014
Beneficial ownership provisions in tax treaties between developed and developing countries: the Canada/South Africa example	Steenkamp, L	International Business and Economics Research Journal, 12(9)	2013
Combating impermissible tax avoidance through efficient administrative approaches:	Steenkamp, L	Comparative and International Law Journal of Southern Africa, 45(2)	2012



what SARS can learn from its Canadian counterpart

A critical analysis of the current SARS model for the disclosure of reportable arrangements and a proposed alternative	Steenkamp, L & Cramer, P	Journal of Economic and Financial Sciences, 5(2)	2012
Examining disability-related medical expenses: lessons from Canada?	Steenkamp, L	SA Mercantile Law Journal, 23(2)	2011
Applying the Canadian 'reasonable expectation of profit' test to a section 80M(1)(d) reportable arrangement	Steenkamp, L	Meditari Accountancy Research, 18(2)	2010

**Research reports, articles in popular journals and opinion pieces**

	<b>Authors</b>	<b>Publication</b>	<b>Publication Date</b>
COVID-19 tax relief: a snapshot of what's out there	Steenkamp, L	The Conversation Africa	2020
South African taxpayers will bear the brunt of National Health Insurance	Steenkamp, L	The Conversation Africa	2019
Zero rated VAT items: how South Africa is going about expanding the list	Steenkamp, L	The Conversation Africa	2018
Crypto taxes – two sides of the (bit)coin	Steenkamp, L	Insurance and Tax 33(3)	2018
While fees must fall, tax exemptions go up	Steenkamp, L	Insurance and Tax 33(1)	2018
South Africa's finance minister played the tax cards he had left: wealth and VAT	Steenkamp, L	The Conversation Africa	2018
Why the drought levy tabled by Cape Town's mayor is unfair	Steenkamp, L	The Conversation Africa	2018
South Africa: Falling behind	Steenkamp, L	Climate Scorecard Report #11: A Check-up on Country Efforts to Implement the Paris Agreement. Barber, L & Israel, R (Eds.)	2017
South Africa: The Renewable Energy Independent Power Producer Procurement Programme (REIPPP)	Steenkamp, L	Climate Scorecard Report #12: 22 Projects that can help the Paris Agreement succeed. Barber, L & Israel, R (Eds.)	2017
South Africa	Steenkamp, L	Climate Scorecard Report #13: Trends towards renewable energy use. Barber, L & Israel, R (Eds.)	2017
South Africa	Steenkamp, L	Climate Scorecard Report #6: Climate Program Leaders & Opponents. Barber, L & Israel, R (Eds.)	2017
South Africa: Regions/Provinces/States	Steenkamp, L	Climate Scorecard Report #7: Sub-national Best Practices. Barber, L & Israel, R (Eds.)	2017
South Africa: Severe country-wide drought	Steenkamp, L	Climate Scorecard Report #9: Recent Extreme Weather Events. Barber, L & Israel, R (Eds.)	2017



South Africa needs to be creative to avoid falling off the retirement cliff	Steenkamp, L	The Conversation Africa	2017
Trump's withdrawal from Paris Agreement could ultimately harm US economy	Steenkamp, L, Smit, A, Volschenk, J, & Naudé, P	Bizcommunity	2017
South Africa	Steenkamp, L	Climate Scorecard Report #14: Strategies for strengthening country pledges to the Paris Agreement. Barber, L & Israel, R (Eds.)	2017
South Africa	Steenkamp, L	Climate Scorecard Report #15: Results from climate change public opinion surveys in countries around the world. Barber, L & Israel, R (Eds.)	2017
A new retirementality for baby boomers	Steenkamp, L	Insurance and Tax 32(3)	2017
How the South African government is failing people with disabilities	Steenkamp, L	BusinessLive	2017
South Africa: National Climate Change Response Policy White Paper (NCCRP)	Steenkamp, L	Climate Scorecard Report #4: Description of Leading Climate Change Policies. Barber, L & Israel, R (Eds.)	2017
South Africa: The Long Term Mitigation Scenarios Research Project	Steenkamp, L	Climate Scorecard Report #5: Leading Climate Change Research Studies. Barber, L & Israel, R (Eds.)	2016
Swapping emissions for exemptions: an examination of section 12K	Steenkamp, L	TaxTalk Professional, 57	2016
Budget Speech 2016: our dreams are never free	Steenkamp, L	TaxTalk Budget Supplement. March/April 2016	2016
Powering up: a look at the section 12B allowance for renewable energy machinery	Steenkamp, L	TaxTalk Professional, 56	2016
Fiscal incentives for the modern-day Flintstones: a note on energy efficiency	Steenkamp, L	TaxTalk Professional Edition, November/December 2015	2015
From Edison to Eskom: a look at electricity and tax policy in South Africa	Steenkamp, L	TaxTalk Professional Edition, September/October 2015	2015
Budget Speech 2015: who foots the bill?	Steenkamp, L	TaxTalk Business Edition, March/April 2015	2015
Budget Speech 2014: a reality check/cheque?	Steenkamp, L	TaxTalk Business Edition, March/April 2014	2014
Public benefit organisations and tax: where is the charity and justice?	Steenkamp, L	TaxTalk Professional edition, March/April 2014	2014
A sigh of (tax) relief	Steenkamp, L	TaxTalk Budget Edition, March 2013	2013
Top 10 Study Tips	Steenkamp, L	TaxTalk Student Edition, February 2013	2013



Possible tax implications on the conversion of par value shares to non-par value shares	Steenkamp, L	TaxTalk, 36	2012
The Income Tax consequences of the new business rescue regime for companies	Steenkamp, L	TaxTalk, 35	2012
Aligning the Income Tax Act and Companies Act for amalgamations and mergers	Steenkamp, L	Taxtalk, 34	2012
Tax proposals of the Budget Speech 2012.	Steenkamp, L	TaxTalk, 33	2012
The tax consequences of 'sweat equity' under the new Companies Act – Part 2	Steenkamp, L	TaxTalk, 33	2012
The tax consequences of 'sweat equity' under the new Companies Act – Part 1	Steenkamp, L	TaxTalk, 32	2012
The tax treatment of foreign companies under the new Companies Act"	Steenkamp, L	TaxTalk Magazine, November/December	2011
The relationship between non-profit companies and public benefit organisations	Steenkamp, L	TaxTalk Magazine, September/October	2011
Budget Speech 2011 Summary	Steenkamp, L	TaxTalk Magazine, March/April	2011
Have car, will travel	Steenkamp, L	TaxTalk Magazine, January/February	2011
Nothing ventured nothing gained?	Steenkamp, L	Accountancy SA, April	2010
Crime makes us pay – in more ways than one	Du Plessis, L	Taxtalk Magazine, January/February	2009
Tax haven or hell?	Du Plessis, L	Accountancy SA, September	2008
Tax on Recreational Clubs: Do they have a sporting chance?	Du Plessis, L	Accountancy SA, March	2007