

RENIER MARTIN

Renier is a qualified Chartered Accountant and Registered Auditor registered with the South African Institute of Chartered Accountants (SAICA) and the Independent Regulator Board of Auditors (IRBA).

Renier obtained the following qualifications:

B Com (Accounting Science)

B Com Honours (Accounting Science)

Certificate in the theory of accounting

M Com (Taxation and Tax Law)

D Com (Taxation)

Registered Auditor – Independent Regulator Board of Auditors

Master Tax Practitioners – South African Institute of Tax Professionals

Training Provider – South African Institute of Chartered Accountants

Verification Agent – Broad Based Black Economic Empowerment rating agent

Renier wrote research documents on the following:

- The effects of deviations in the interpretation of a Double Taxation Agreements in international corporate restructuring.
- A comparative study of the Double Taxation Agreements between South Africa and Mauritius.
- Classification of Financial Instruments from a tax perspective.
- Taxation and Double Taxation Agreements.

Renier qualified as a Chartered Accountant in 1996. Subsequent to qualifying he was contracted to assist with the listing of numerous clients on the Johannesburg Stock Exchange (JSE main board). In 1998 he joint Ernst & Young now called EY Africa as an assurance and compliance advisor. He focused his expertise in the retail and fast moving consumer goods sector of Ernest & Young.

Renier further managed the delisting of companies on the Johannesburg Stock Exchange together with an amalgamation of the two listed companies on the Johannesburg Stock Exchange.

Renier managed a diverse portfolio of clients in terms of audit risk compliance and preparation of the financial statements for presentation to the audit committees, analyst and shareholders.

Subsequently in 2002, Renier formed the company CM & Associates Incorporated as registered with the Independent Regulator Board of Auditors. In 2003 Renier and Joggie Cilliers merged their practices with the establishment of the CM&A Group. The CM& A Group consist of the following companies:

- CM & Associates Incorporated
- Cilliers Martin (SA) (Pty) Ltd
- CM & A Management Services (Pty) Ltd
- CMA Consulting (Pty) Ltd
- BEECon Verification Agents (Pty) Ltd

Renier specialised in the field of taxation, international taxation, corporate restructurings, International Financial Reporting Standards, merges and acquisitions, audit compliance, management and control process development, business advisory in respect of management and growth of a business locally and internationally, black empowerment transactions and training provider.

Renier is a member of the South African Institute of Chartered Accountants, Independent Regulatory Board for Auditors, Africa Tax Network - Practice, Development, Research & Discussion of African Taxation, The Chartered Institute of Taxation Group, Tax Technical Discussion Forum, Professionals in International Tax, South African Institute of Tax Professionals, South African Institute of Public Accountants, University of Pretoria - Taxation Forum

In his spare time Renier perform research on changes in tax legislation, analysing the international economic changes, playing golf, gym and spending quality time with his family and friends.