

# Curriculum Vitae of Renier Martin



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## EXPERIENCE

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Renier qualified as a Chartered Accountant in 1996. After qualifying he was contracted to assist with the listing of numerous clients on the Johannesburg Stock Exchange (JSE main board).

In 1996 he joined Deloitte South Africa as Corporate Finance and Assurance Advisor.

In 1999 he joined Ernst & Young now called EY Africa as Corporate Finance and Assurance Advisor. He focused his expertise on the corporate finance, retail and fast-moving consumer goods sectors of Ernest & Young.

Renier further managed the corporate restructuring of companies on the Johannesburg Stock Exchange together with amalgamation of listed companies on the Johannesburg Stock Exchange.

In 2000 Renier started his own business as a Sole Proprietor trading as RM and Associates registered with the Public Accountants and Auditor's Board.

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

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.

Renier specialised in the field of taxation, international taxation, corporate restructurings, International Financial Reporting Standards, merges and acquisitions, transfer pricing, 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 also 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.

Renier chair annual general meetings of numerous companies and act as chairman for companies and trust by special invite.

## **EDUCATION**

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Renier is a qualified Chartered Accountant CA (SA), Registered Auditor (RA), Master Tax Practitioner (MTP), Chartered Tax Advisor (CTA) Professional Accountant (SA) and a Chartered Director (SA).

Renier obtained the following qualifications:

B Com (Accounting Science)

B Com Honours (Accounting Science)

Certificate in the theory of accounting (CTA)

M Com (Taxation and Tax Law)

D Com (Taxation)

H Dip Tax

Advance Certificate in Administration of Estates

Advance Certificate in Taxation

Advanced Certificate in Business Rescue

Advance Certificate in BBBEE – Management Development Program

MSc – International Corporate Finance

PHD – International Taxation (In progress)

## **COMMUNICATION**

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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.

## **LEADERSHIP**

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Renier is registered with at the following institutions:

Registered Auditor – Independent Regulator Board of Auditors

Chartered Accountant (SA) - South African Institute of Chartered Accountants

Master Tax Practitioners – South African Institute of Tax Professionals

Chartered Tax Advisor – South African Institute of Tax Professionals

Professional Accountant (SA) – South African Institute of Public Accountants

Chartered Director (SA) - The Institute of Directors in South Africa

Registered Training Provider – South African Institute of Chartered Accountants

Registered Assessor – South African Institute of Chartered Accountants

Verification Analyst – Broad Based Black Economic Empowerment rating agent