

COURT ONLINE COVER PAGE

IN THE HIGH COURT OF SOUTH AFRICA
Gauteng Division, Pretoria

CASE NO: **2023-047735**

In the matter between:

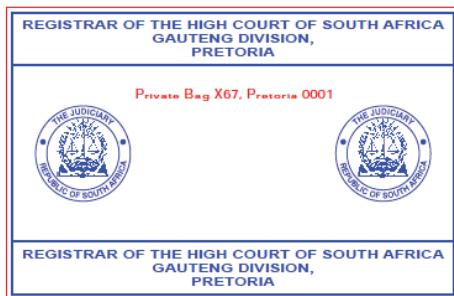
The Commissioner for the South African Revenue Service Plaintiff / Applicant / Appellant

and

Tshepo Lucky Montana Defendant / Respondent

Notice of Motion (Long Form)

NOTE: This document was filed electronically by the Registrar on 22/5/2023 at 9:19:55 AM South African Standard Time (SAST). The time and date the document was filed by the party is presented on the header of each page of this document.



ELECTRONICALLY SIGNED BY:



**Registrar of High Court of South
Africa , Gauteng Division,Pretoria**

**IN THE HIGH COURT OF SOUTH AFRICA
(GAUTENG DIVISION, PRETORIA)**

Case No: _____/_____

In the matter between:

**THE COMMISSIONER FOR THE SOUTH AFRICAN
REVENUE SERVICE**

Applicant

and

TSHEPO LUCKY MONTANA
(Unmarried, ID number: 7004 255660 081)

Respondent



NOTICE OF MOTION

TAKE NOTICE that the above-named applicant, the Commissioner for the South African Revenue Service ("SARS"), intends to make application to this Court for an order in the following terms:

1. That the estate of the respondent be placed under provisional sequestration;
2. That the respondent be called upon to advance reasons, if any, why this Court should not order the final sequestration of the said estate on _____ 2023, at 10:00, or as soon thereafter as the matter may be heard; and
3. That the cost of this application be cost in the sequestration.

TAKE FURTHER NOTICE that the attached affidavit of **MS. ILSE PIRES** together with the annexures thereto, and the confirmatory affidavit of **MR. P ENGELBRECHT** will be used in support of this application.

TAKE FURTHER NOTICE that SARS has appointed VZLR Inc., Monument Office Park, 71 Steenbok Avenue, First Floor, Block 3, Monument Park reference T. Steyn / MAT131479 at which address it will accept notice and service of all processes in these proceedings.



TAKE FURTHER NOTICE that if you intend to oppose this application, you are required to:

- a) Notify SARS's attorney in writing within 10 (ten) days from the date of service of this application on you; and
- b) Within 15 (fifteen) days after you have given so notice of your intention to oppose the application, to file your answering affidavit, if any; and further
- c) Appoint in such notification an address referred to in rule 6(5)(b) at which you will accept notice and service of all documents in these proceedings.

TAKE FURTHER NOTICE that if no such notice of intention to oppose is given, the application will be made on _____ 2023, at 10:00, or as soon thereafter as counsel for SARS may be heard.

DATED AND SIGNED at PRETORIA on this the 19TH day of MAY 2023.



VZLR INC.

ATTORNEYS FOR APPLICANT

1ST FLOOR, BLOCK 3
MONUMENT OFFICE PARK
71 STEENBOK AVENUE
MONUMENTPARK
P O BOX 974, PRETORIA 0001
DOCEX 97, PRETORIA
TEL: 012 435-9444
FAX: 012 435-9555
E-MAIL: sindyw@vzlr.co.za/
meganl@vzlr.co.za
REF: TS/ML/MAT131479



**TO: THE REGISTRAR OF THE HIGH COURT OF SOUTH AFRICA,
GAUTENG DIVISION, PRETORIA**

AND TO: TSHEPO LUCKY MONTANA
RESPONDENT
447 MAIN ROAD, WATERKLOOF
PRETORIA
0186

IN THE HIGH COURT OF SOUTH AFRICA
(GAUTENG DIVISION, PRETORIA)

Case No: _____ / _____

In the matter between:

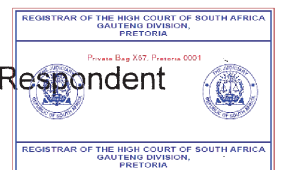
**THE COMMISSIONER FOR THE SOUTH AFRICAN
REVENUE SERVICE**

Applicant

and

TSHEPO LUCKY MONTANA
(Unmarried, ID number: 7004 255660 081)

Respondent



FOUNDING AFFIDAVIT

I, the undersigned,

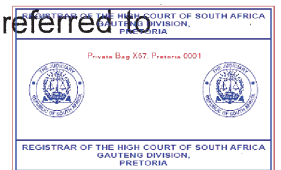
ILSE PIRES

hereby make oath and state:

A. INTRODUCTION

1. The applicant is **THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE** (hereinafter referred to as "*the Commissioner*" or "SARS") of Lehae la SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria, Gauteng.

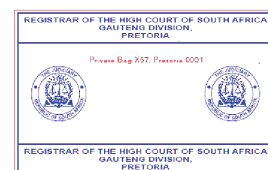
2. I am employed by SARS as an Operational Specialist in the Syndicated Tax and Customs Crime Division: Illicit Economic Activity (Tax) at SARS's-offices situated at the address stipulated above. I exercise my powers and duties under the control, direction and supervision of the Commissioner as envisaged in sections 3 and 6 of the Tax Administration Act 28 of 2011 (*"the Tax Administration Act"*); section 3(1) of the Income Tax Act 58 of 1962 (*"the Income Tax Act"*); and section 5(1) of the Value-Added Tax Act 89 of 1991 (*"the VAT Act"*). Where applicable, these Acts will collectively be referred to as *"the Acts"*.



3. In terms of section 3 of the Tax Administration Act, SARS is responsible for the administration of the Acts under the control and direction of the Commissioner. The Commissioner is responsible for the performance by SARS of its functions, pursuant to the provisions of section 9 of the South African Revenue Service Act 34 of 1997 (*"the SARS Act"*).
4. I have been involved in this matter since 2019. The facts set out in this affidavit therefore fall within my personal knowledge, save where otherwise indicated or where the contrary appears from the context and are, to the best of my knowledge and belief true and correct. To the extent that I make legal submissions herein, I do so on the advice of SARS's legal representatives which I accept as correct.
5. I am duly authorised, as envisaged in terms of section 11 of the Tax Administration Act, to bring this application on behalf of SARS.

B. THE RESPONDENT

6. The respondent is Mr. Tshepo Lucky Montana ("*Mr. Montana*" or "*the taxpayer*"), an unmarried adult male with identity number 7004 255660 081, residing at 447 Main Road, Waterkloof, Pretoria, 0181. Mr. Montana was the Chief Executive Officer of the Passenger Rail Agency of South Africa ("*PRASA*") during 2010 to 2015. I am not aware what Mr. Montana's current occupation is. The relevant trace report is attached as "**SARS 1A**".

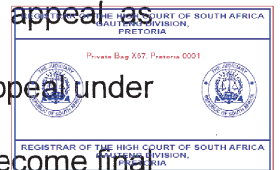
**C. JURISDICTION**

7. This Court has the necessary jurisdiction to adjudicate this application by virtue of the fact that Mr. Montana resides within the Court's geographical area of jurisdiction.

D. NATURE OF THE APPLICATION

8. Section 177(1) of the Tax Administration Act provides that, a senior SARS official may authorise the institution of sequestration proceedings to recover an outstanding tax debt. I confirm that this application has been so duly authorised by a senior SARS official. In this regard, an affidavit by the relevant senior SARS official will be filed with the application.
9. This is an application for the sequestration of Mr. Montana's estate in terms of section 9(1) read with section 10 of the Insolvency Act, 24 of 1936 ("*the Insolvency Act*").

10. SARS has a liquidated claim as contemplated in section 9 of the Insolvency Act against Mr. Montana. The liquidated claim is R45,516,160.23 (*"the outstanding tax debt"*), for which amount SARS obtained a judgment against Mr. Montana in terms of section 172 of the Tax Administration Act. The liability stems from tax assessments issued under the Income Tax Act read with the Tax Administration Act. Mr. Montana's statement of account is attached as **"SARS2"**.
11. I further confirm that the tax debt is not subject to objection or appeal as envisaged in Chapter 9 of the Tax Administration Act, or any other appeal under section 129 of the aforesaid Act. The assessments have therefore become final as envisaged in section 100 of the Tax Administration Act.
12. Accordingly, SARS is entitled to launch these proceedings under section 177 of the Tax Administration Act without requiring prior leave from this Court as envisaged in section 177(3) of the Tax Administration Act.



E. FACTUAL BACKGROUND

13. Mr. Montana is registered with SARS for Income Tax under registration number: 0213066038.
14. By November 2020 Mr. Montana already had an outstanding tax debt of R1,800,762.38 (*"historical outstanding tax debt"*) for the 2015 year of assessment.
15. SARS engaged Mr. Montana on 5 November 2020, in respect of an audit of his

income tax affairs for the 2009 to 2019 years of assessment. The notification of audit was coupled with a request for relevant material in terms of section 46 of the Tax Administration Act. Mr. Montana was required to supply the information by no later than 4 December 2020. The notification of audit letter is attached as **“SARS3”**.

16. On 18 November 2020, Mr. Montana requested an extension to respond to the notification of audit, by 31 January 2021. The request for an extension is attached as **“SARS4”**.



17. SARS considered the request and advised the taxpayer on 30 November 2020 that the extension would be allowed on the following terms:

17.1. Certain information relating to the taxpayer's address at which he resided, statement of assets and liabilities, rental losses declared in the 2009 period as well as outstanding tax returns had to be submitted on 21 December 2020; and

17.2. The remainder of the information requested may be supplied by 1 February 2021. SARS's letter dated 30 November 2020 is attached as **“SARS5”**.

18. On 2 February 2021, SARS issued a final demand to Mr. Montana to submit the requested relevant material by no later than 9 February 2021. It was recorded in this final demand that the taxpayer failed to adhere to the request for an

extension as per SARS's letter of 30 November 2020. SARS's letter dated 2 February 2021 is attached as "**SARS6**".

19. On 7 July 2021, SARS finalised its audit and issued its letter of audit findings ("*the letter of audit findings*") to Mr. Montana. In order not to overburden this affidavit, only the letter of audit findings without its annexures is attached as "**SARS7**". The annexures will be made available should it become necessary or required. In summary, the proposed adjustments to Mr. Montana's income tax liability were as follows:

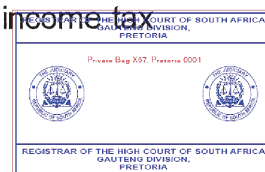






Table 1:

Tax Period	Provisions of the Income Tax Act and the Tax Administration Act	Brief description of adjustment	Adjustment amount
2009	IT Act Section 1 definition of "gross income", Section 5(1)(c), Section 26A, Eight Schedule	Income not declared	R137,633
2010			R410,500
2011			R117,497
2012			R906,511
2013			R2,856,510.25
2014	The TA Act Section 29, section 92 , section 95, section 99, section 102, section 222 and section 223	Income not declared	R2,891,814
		Capital gain not declared	R106,560
2015		Income not declared	R1,694,278
2016		declared	R17,614,001
2017	IT Act	Income not declared	R4,854,484

	Section 1 definition of "gross income", Section 5(1)(c), Section 26A, Eight Schedule	Capital gain not declared	R1,424,000
2018	The TA Act Section 29, section 91 , section 95, section 99, section 102, section 222 and section 223	Income not declared	R3,862,816
		Capital gain not declared	R663,503
2019		Income not declared	R1,229,504
Total under-declared taxable Income and taxable portion of Capital Gains Tax (“CGT”)			 R38,769,612 
Normal tax value on adjustment amount			 R15,579,822 

20. The letter of audit findings recorded that Mr. Montana *inter alia* under-declared his income, Capital Gains Tax as well as non-employment related deposits. This resulted in an under-declaration of his tax. In addition, there were tax returns not filed for the 2017 to 2020 years of assessment.
21. Mr. Montana was afforded 21 (twenty-one) days to deliver representations to the letter of audit findings. This period expired on 5 August 2021.
22. Mr. Montana only delivered his response to the letter of audit findings on 16 August 2021. He raised various issues concerning political events and alleged role-players which are unrelated to SARS's audit. Mr. Montana's letter erroneously dated 16 August 2022 is attached as "**SARS8**" (*"the 16 August 2021 letter"*).



23. On 30 August 2021, SARS responded to the 16 August 2022 letter denying the various political submissions. Mr. Montana was informed that the representations (as far as they may be relevant) would be considered in the finalisation of the audit. SARS's letter dated 30 August 2021 is attached as **"SARS9"**.
24. Subsequent to receipt of the representations, SARS issued a progress report on 11 October 2021 informing Mr. Montana that the audit is in its finalisation phase and requested Mr. Montana to file his outstanding tax returns.
25. In response to the progress report, Mr. Montana advised on 13 October 2021 that he refused to cooperate in an audit that stretches beyond five (5) years. The progress report and the response thereto are attached as **"SARS10"** and **"SARS11"**.
26. On 19 October 2021, SARS responded to the taxpayer's email regarding the scope of the audit being conducted. In the letter, SARS canvassed various issues. The taxpayer's attention was drawn to section 99(2) of the Tax Administration Act regarding prescription.
27. In terms of section 99(2) of the Tax Administration Act, the period of prescription applicable to the raising of assessments finds no application where fraud, misrepresentation, non-disclosure of material facts is established by SARS.
28. Mr. Montana was also reminded in the aforementioned correspondence of the



previous opportunities provided to him to submit the relevant material supporting his submissions that the amounts referred to in the letter of audit findings should not be regarded as under-declared income. Despite the opportunity to supply the supporting information and documents, this had not been supplied. The relevant letter is attached as "**SARS12**".

29. On 11 April 2022, SARS finalised the audit and issued a finalisation of audit letter to Mr. Montana ("*the finalisation of audit letter*"). In the finalisation of audit letter SARS recorded that Mr. Montana failed to file his tax returns for the 2017 to 2019 years of assessment and recorded the particulars of the assessments raised. A detailed analysis for the tax adjustments, the penalty imposed due to under-statement as well as the values in respect of each was provided. The finalisation of audit letter, without its annexures, is attached as "**SARS13**".



30. Mr. Montana's objection to the audit findings in terms of section 104, read with rule 7 of the rules promulgated under the Tax Administration Act ("*the rules*") was due on 26 May 2022. On 27 May 2022, he requested an extension until 31 May 2022 to submit a detailed response with the supporting information. The extension as sought was granted on 30 May 2022. The relevant email trail is attached as "**SARS14**".
31. On 31 May 2022, SARS received Mr. Montana's "*partial objection*" against the assessment. The "*partial objection*" was once again littered with various political issues outside of the scope of the audit. Mr. Montana further requested an extension to submit the complete objection by 1 July 2022. The "*partial objection*"

and request for extension dated 31 May 2022 are attached hereto as annexure **"SARS15"**.

32. On 9 June 2022, SARS responded to the letter of 31 May 2022 again denying the insinuations and conclusions of a political nature. Further, SARS granted the extension for the objection to be filed by 1 July 2022. SARS's letter dated 9 June 2022 is attached as **"SARS16"**.

33. On 1 July 2022, SARS received a letter, erroneously dated 5 May 2022, from W.K.H. Landgrebe & Co Chartered Accountants & Auditors (**"W.K.H. Auditors"**) (*"the 1 July 2022 letter"*). As appears from this letter, Mr. Montana requested a further extension of thirty (30) days to submit his objection. One of the cited reasons for the request was that he is not in possession of various documents including *inter alia* his bank statements that SARS used to determine his tax liability. The letter erroneously dated 5 May 2022 is attached as **"SARS17"**.



34. SARS responded on 11 July 2022. The extension was refused, but SARS agreed to provide the supporting documentation in due course. On even date W.K.H. Auditors responded by requesting a period within which to respond to the finalisation of audit letter from the date of receipt of the supporting documentation. The relevant email correspondence is attached as **"SARS18"**.
35. On 22 July 2022, SARS responded to the email of W.K.H Auditors providing the supporting documentation previously requested and further informed the taxpayer that no further extension to lodge an objection had been granted. The

relevant letter is attached as “**SARS19**”.

36. In light of the assessments having become final in terms of section 100 of the Tax Administration Act, SARS issued a final demand for outstanding debt in the amount of R44,736,577.55 on 11 July 2022. The final demand for payment is attached as “**SARS20**”. No payment was forthcoming.

37. On 20 September 2022, Mr. Montana submitted a further letter titled “*final objection*”. The letter dated 20 September 2022 is attached as “**SARS21**”. It should be noted that this “*final objection*” in no way complied with the requirements of the Tax Administration Act read with the rules in so far as objections are concerned. It was for one not accompanied by the prescribed form.



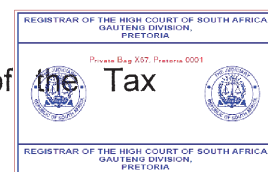
38. In addition to the “*final objection*”, Mr. Montana delivered a further letter on 23 September 2022 addressing his alleged concerns regarding the execution of the warrants on his premises and once more raising irrelevant political issues. The letter is attached as “**SARS22**”.

39. On 30 November 2022, SARS responded to the aforementioned letters and in addition filed a notice of invalid objection declaring the “*final objection*” dated 20 September 2022 invalid. In SARS’s response, the basis for the invalid objection and the reasons why SARS proceeded with the execution steps were detailed. SARS afforded Mr. Montana an additional twenty (20) days to deliver a new notice of objection that complied with the requirements of the Tax Administration

Act and the Tax Court Rules. The letter dated 30 November 2022 is attached as **“SARS23”**.

40. On 22 December 2022, Mr. Montana by way of an email informed SARS that he does not intend to file a new objection and persists with his previous objections. This is despite the fact that the taxpayer was informed the objection filed was invalid. The email dated 22 December 2022 is attached as **“SARS24”**.

41. The assessments are accordingly final under section 100 of the Tax Administration Act.



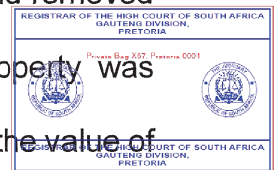
F. COLLECTION STEPS TAKEN

a) Historical outstanding tax debt

42. On 2 October 2019, SARS filed a certified statement with the Registrar of the High Court, confirming the sum of R1,800,762.38 due and outstanding by the taxpayer under section 172 of the Tax Administration Act. In terms of section 174 of the Tax Administration Act, the statement had thereupon the effect of a civil judgment granted in SARS's favour in this Court for the amount in question. SARS also caused warrants of execution to be issued on this date.
43. The warrants of execution to attach and remove the taxpayer's movable property were executed at the following addresses:

43.1. 23 Griswold Road, Saxonworld, Randburg (*“the Randburg property”*);

- 43.2. 333/335 Main Street, Waterkloof (*"the Waterkloof property"*); and
- 43.3. 8 Montrose Road, Hurlingham, Sandton (*"the Sandton property"*).
44. The judgment dated 2 October 2019 and the warrants for the historical outstanding tax debt are attached as **"SARS25"** to **"SARS26"**.
45. On 20 November 2019, the Sheriff Johannesburg North attached and removed movable property from the Randburg Property. The movable property was subsequently sold in execution and SARS obtained the proceeds to the value of approximately R192,500,00. The return of service is attached as **"SARS27"**.
46. On 23 November 2019, the Sheriff Pretoria South East attempted to execute the issued warrant at the Waterkloof property. However, service did not take place and the Sheriff confirmed that the address of the taxpayer is 335 Main Street and not 333 Main Street. Attempts were made to serve on 335 Main Street. The return reflects that there was no answer at the gate. The return of service is attached as **"SARS28"**.
47. On 20 November 2019, the Sheriff Sandton South, attempted to execute the issued warrant at the Sandton property. However, SARS received a return of non-service since the Sheriff was unable to locate the address. The return of service is attached as **"SARS29"**.



b) Current outstanding tax debt

48. On 11 August 2022, SARS filed a certified statement with the Registrar of the High Court, confirming the sum of R44,927,320.23 due and outstanding by the taxpayer. This was done in terms of section 172 of the Tax Administration Act.

49. In terms of section 174 of the Tax Administration Act, the statement had thereupon the effect of a civil judgment granted in this Court against the taxpayer.



50. On even date and in lieu of the judgment, warrants of execution were caused to be issued. The certified statement and warrants are annexed as “SARS30” and “SARS31”.

51. The warrants of execution were executed on 15 September 2022. A detailed description regarding the execution of the warrants is provided later herein.

52. The warrants of execution were issued in respect of the following properties:

52.1. 12 Montrose Road, Hurlingham, Sandton (*"the Hurlingham property"*);

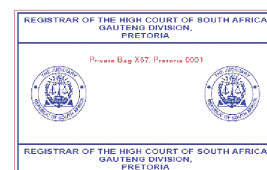
52.2. 20478 Buffelpeer Street, Phumulamcashi, Buffer Zone, Pretoria (*"the Mamelodi property"*);

52.3. 335 Main Avenue, Waterkloof, Pretoria (*"the Waterkloof property"*).

53. SARS executed the warrants on 15 September 2022.

Hurlingham property

54. The Sheriff issued a return of non-service as the warrant could not be executed. It was recorded in the return of service that upon arrival at the Hurlingham property, the property had been vacated and locked. The return of service is attached as "SARS32".



Mamelodi Property

55. Upon arrival at the Mamelodi premises, the property was opened by the cousin of the taxpayer. The Sheriff compiled an inventory in the amount of approximately R130,000.00. However, in light of the value of the outstanding debt the Sheriff Cullinan issued a *nulla bona* return. The return of service is attached as "SARS33".
56. On 23 September 2022, Mr. Montana's sister, Ms. Lily Montana ("Ms. Montana"), claimed ownership of the Mamelodi property and a vehicle bearing registration letters and numbers DM 79 JS GP. It should be noted that the immovable properties were not subject to the execution as same has not been declared specifically executable. The affidavit from Ms. Montana is attached as "SARS34".
57. On 18 November 2022, SARS responded to Ms. Montana's claim denying ownership of the aforesaid property. However, the movable property situated at

the property was insufficient and it did not make commercial sense to proceed with interpleader proceedings. Accordingly, SARS abandoned the attachment of the movables. The letter dated 18 November 2022 is attached as “SARS35”.

Waterkloof property

58. The Sheriff Pretoria South East served the warrant by affixing to the principal door. In addition, the Sheriff was unable to contact the execution debtor personally to demand payment or demand that disposable moveable property be pointed out. After a diligent search no moveable or disposable moveable property was found to satisfy the outstanding debt. Accordingly, the Sheriff issued a *nulla bona* return of service. The return of service is attached as “SARS36”.



G. APPLICANTS CLAIM AND LOCUS STANDI

59. The taxpayer's total outstanding tax debt which is due or payable is R46,963,959.81. SARS therefore has a liquidated claim against Mr. Montana's estate and complies with the requirements of section 9(1) of the Insolvency Act.
60. Therefore, SARS has the necessary *locus standi* to launch this application.

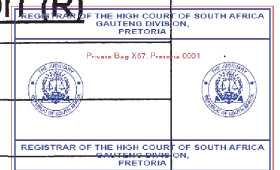
H. GROUND FOR SEQUESTRATION

61. Mr. Montana has committed an act of insolvency as envisaged in section 8(b) of the Insolvency Act in view of the sheriff's *nulla bona* returns referred to above.

This constitutes a ground for sequestration as envisaged in section 10(b) of the Insolvency Act.

62. In the alternative, to the acts of insolvency committed by Mr. Montana referred to above, he is insolvent as envisaged in section 10(b) of the Insolvency Act. Mr. Montana's net asset position of his known assets is as follow:

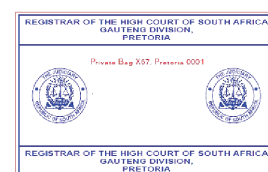
	<u>DESCRIPTION</u>	<u>DEBIT (R)</u>	<u>CREDIT (R)</u>
A.	<u>Assets</u>		
	Bank balance –		
	Unlisted shares	0	
	Loan accounts	0	
	Immovable property (bond value)		
	Portion 0 of Erf 20478, Mamelodi East, Mamelodi, Gauteng	125,000.00	
	335 Main Street, Waterkloof, Gauteng	2,250,000.00	
	12 Montrose Road, Sandhurst, Hurlingham, Gauteng	7,000,000.00	
	<u>Moveable property (vehicles) (Autotrader)</u>		
	Mercedes Benz V221 with registration number ZSN 452 GP (2016 model)	1,200,000.00	
	<u>Total Assets:</u>	10,575,000	
B.	<u>Liabilities</u>		



	Outstanding tax debt		46,963,959.81
	<u>Liabilities</u>		46,963,959.81
C.	<u>NET Asset Position</u>	<u>-36,388,959.81</u>	

63. In the result, as SARS sees it, Mr. Montana's liabilities exceed his assets by an amount of R36,3 odd million. The above was calculated only taking SARS's debt into account. SARS is not aware which other creditors Mr. Montana may have.

I. **ADVANTAGE TO CREDITORS**



64. For the reasons set out below, SARS believes that the sequestration of Mr. Montana's estate will be to the advantage of creditors as envisaged in section 10(c) of the Insolvency Act.
65. A duly appointed trustee armed with the investigative and recovery mechanisms provided for in the Insolvency Act, will be in a better position than SARS to investigate Mr. Montana's affairs. This in turn will facilitate the discovery of assets and/or monies which Mr. Montana has failed and/or refused to divulge to SARS.
66. Once the appointed trustee executes his or her duties, there is reason to believe that a pecuniary benefit to the creditors in the form of a dividend will be forthcoming.
67. The trustee will also be able to sell the fixed properties registered in Mr.

Montana's name which will then make the proceeds available to be dealt with as party of the estate. A trustee will also be able to investigate Ms. Montana's claim that she is the owner of the Mamelodi property.

J. FORMALITIES

68. A copy of this application and the supporting documents annexed hereto will be lodged with the Master of the High Court as required by section 94 of the Insolvency Act before the application is presented to this Honourable Court.



69. According to SARS, Mr. Montana does not have any employees, at least not employees affiliated to a trade union. Therefore, no service on any trade union or employee is required.
70. Given that SARS is the Applicant in this application, it is not necessary to serve the application on SARS.
71. SARS will cause the necessary security for costs to be lodged with the office of the Master of this court, indicating that sufficient security has been given for the payment of all fees and charges for the prosecution of all sequestration proceedings and costs associated with administration of the estate, until a trustee has been appointed as required by section 9(3) of the Insolvency Act. To this effect, the Master's Certificate will be made available to this court as soon as it becomes available.

WHEREFORE SARS prays for an order as set out in the notice of motion to which this affidavit is attached.


DEPONENT: MS I PIRES

The Deponent has acknowledged that she knows and understands the contents of this affidavit, which was signed and sworn to before me at PRETORIA on this 19th day of MAY 2023, the Regulations contained in Government Notice No. R1258 of 21 July 1972, as amended, and Government Notice No. R1648 of 19 August 1977, as amended, having been complied with.

RONEL VAN ROOYEN
COMMISSIONER OF OATHS
4-301 MONUMENT OFFICE PARK
79 STEENBOK AVE, MONUMENT PARK, 0181
PRACTISING ATTORNEY R.S.A.


COMMISSIONER OF OATHS

