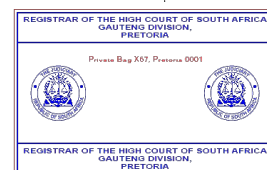


TRACE REPORT**MONTANA****2023/05/17****DEFENDANT DETAILS**

Defendant Name:	Tshepo Lucky Montana	Age:	53
ID Number:	7004255660081	Gender:	Male
Date of Birth:	1970/04/25	Living Standard:	10
Citizenship:	South African		
Tel:	0827714698	Email:	-
Residential Address:	447 Main Road Waterkloof Pretoria 0181	Gauteng	2023/05/15

**ADDITIONAL INFORMATION**

We contacted the Defendant **Mr Tshepo Lucky Montana** on **0827714698**. Mr Montana stated very clearly that he will not cooperate. He further stated that our client is in possession of all his contact details. It is very clear from our internet searches Mr Montana does not want to be found. We can however confirm his last known address is **447 Main Road Waterkloof Pretoria Gauteng 0181**.

RECOMMENDATION

Based on our research and communication with the Defendant **Mr Tshepo Lucky Montana** we are of the opinion that summons should be issued at the last known residential address **447 Main Road Waterkloof Pretoria Gauteng 0181**.

RiXForensica, P.O. Box Private suite# 880, Private bag x1007, Lyttelton, 0140
Company registration number: 2020/016734/07, Vat number: 9903247170

DIRECTOR: ADRIAAN A VAN JAARVELD, SHAREHOLDER: GORDON C MAETA



The information contained in this report is as at present. Due to the volatility of the information, we urge you to act on this swiftly. RixForensica cannot be held liable for any change in information because of any delay in acting on the information contained herein.

RiXForensica, P.O. Box Private suite# 880, Private bag x1007, Lyttelton, 0140
Company registration number: 2020/016734/07, Vat number: 9903247170
DIRECTOR: ADRIAAN A VAN JAARVELD, SHAREHOLDER: GORDON C MAETA

A handwritten signature in black ink, consisting of a large, stylized 'M' followed by a flourish.



LT MONTANA
333 MAIN STREET
WATERKLOOF
8920

INCOME TAX

ITSA

Statement of Account: Assessed Tax

Enquiries should be addressed to SARS:

Contact Centre

ALBERTON

1528

Tel: 0800007277

Website: www.sars.gov.za

Details

Reference number: **0213066038**

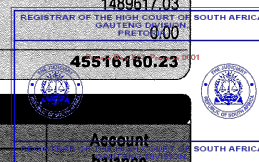
Date: **2022-11-30**

Statement period: **1999-12-01 to 2022-11-30**

Always quote this reference number when contacting SARS

Account summary information

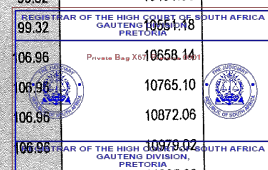
Balance brought forward:	0.00
Assessment:	28926430.20
Interest Payable:	16507073.71
Payments:	-1406960.71
Refunds:	1489617.03
Other:	0.00
Balance:	45516160.23



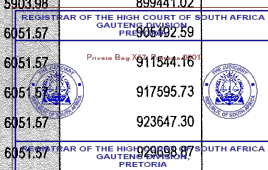
Transaction details

Date	Transaction reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				Tax	Penalty	Interest	
1999-12-01	5000	Balance brought forward	0.00	0.00	0.00	0.00	0.00
2001-10-01	30000	Original assessment 2000	-8316.74	-8316.74	0.00	0.00	-8316.74
2001-08-21	30001	Refund cheque	8316.74	8316.74	0.00	0.00	0.00
2001-10-01	30002	Original assessment 1996	1062.18	1062.18	0.00	0.00	1062.18
2001-10-01	30003	Original assessment 1998	6307.78	6307.78	0.00	0.00	7369.96
2001-10-01	30004	Original assessment 1999	-9652.55	-9652.55	0.00	0.00	-2282.59
2001-08-29	30005	Refund cheque	2282.59	2282.59	0.00	0.00	0.00
2001-11-01	30006	Original assessment 1997	781.63	781.63	0.00	0.00	781.63
2001-12-01	30007	Original assessment 2001	-5700.89	-5700.89	0.00	0.00	-4919.26
2001-11-07	30008	Refund cheque	4919.26	4919.26	0.00	0.00	0.00
2002-12-01	30009	Original assessment 2002	12894.62	12894.62	0.00	0.00	12894.62
2003-01-01	30010	Interest on late payment - section 89(2) 15.5	166.55	0.00	0.00	166.55	13061.17
2003-01-22		Stop order payment	-959.64	-793.09	0.00	-166.55	12101.53
2003-02-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12257.84
2003-03-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12414.15
2003-04-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12570.46
2003-05-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	12736.85
2003-06-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	12903.24
2003-07-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	13069.63
2003-08-01		Interest on late payment - section 89(2) 15.0	151.26	0.00	0.00	151.26	13220.89
2003-09-01		Interest on late payment - section 89(2) 15.0	151.26	0.00	0.00	151.26	13372.15
2003-10-01		Interest on late payment - section 89(2) 14.0	141.18	0.00	0.00	141.18	13513.33
2003-11-01		Interest on late payment - section 89(2) 13.0	131.09	0.00	0.00	131.09	13644.42
2003-12-01		Interest on late payment - section 89(2) 13.0	131.09	0.00	0.00	131.09	13775.51
2004-02-01		Original assessment 2003	2268.28	2268.28	0.00	0.00	16043.79
2004-01-01		Interest on late payment - section 89(2) 11.5	115.97	0.00	0.00	115.97	16159.76
2004-02-01		Interest on late payment - section 89(2) 11.5	115.97	0.00	0.00	115.97	16275.73
2004-03-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16413.44
2004-04-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16551.15
2004-05-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16688.86
2004-06-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16826.57
2004-07-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16964.28
2004-08-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17101.99
2004-09-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17239.70
2004-10-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17377.41
2004-11-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17515.12
2004-12-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17640.85
2005-01-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17766.58
2005-02-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17892.31

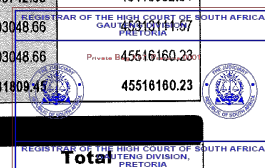
2005-03-01	30012	Original assessment 2004	-20045.97	-20045.97	0.00	0.00	-2153.66
2005-02-03		Credit reallocation	0.00	3522.50	0.00	-3522.50	-2153.66
2005-02-18	30013	Refund cheque	2153.66	2153.66	0.00	0.00	0.00
2006-10-01	30014	Original assessment 2005	-20065.90	-20065.90	0.00	0.00	-20065.90
2006-11-01	30015	Additional assessment 2005	2828.40	2828.40	0.00	0.00	-17237.50
2006-10-20	30016	Refund cheque	17237.50	17237.50	0.00	0.00	0.00
2006-12-01	30017	Original assessment 2006	9168.34	9168.34	0.00	0.00	9168.34
2007-01-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9252.38
2007-02-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9336.42
2007-03-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9420.46
2007-04-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9512.14
2007-05-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9603.82
2007-06-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9695.50
2007-07-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9787.18
2007-08-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9878.86
2007-09-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9970.54
2007-10-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	10062.22
2007-11-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	10153.90
2007-12-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10253.22
2008-01-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10352.54
2008-02-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10451.86
2008-03-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10551.18
2008-04-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10650.49
2008-05-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10749.81
2008-06-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10849.13
2008-07-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10948.45
2008-08-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	11047.77
2008-09-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	11147.09
2008-10-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11246.41
2008-11-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11345.73
2008-12-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11445.05
2009-01-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11544.37
2009-02-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11643.69
2009-03-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11743.01
2009-04-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11842.33
2009-05-01	30018	Original assessment 2007	-31435.03	-31435.03	0.00	0.00	-19439.89
2009-04-07		Credit reallocation	0.00	2826.80	0.00	-2826.80	-19439.89
2009-07-01	30019	Original assessment 2008	-20474.20	-20474.20	0.00	0.00	-39914.09
2009-08-04	30020	Electronic refund	39914.09	39914.09	0.00	0.00	0.00
2010-05-01	30021	Original assessment 2009	-16992.17	-16992.17	0.00	0.00	-16992.17
2010-03-26	30022	Electronic refund	16992.17	16992.17	0.00	0.00	0.00
2010-11-01	30023	Original assessment 2010	-134145.76	-134145.76	0.00	0.00	-134145.76
2010-10-26	30024	Electronic refund	134145.76	134145.76	0.00	0.00	0.00
2012-01-01	30025	Original assessment 2011	-119956.59	-119956.59	0.00	0.00	-119956.59
2012-01-31	30026	Electronic refund	119956.59	119956.59	0.00	0.00	0.00
2013-01-01	30027	Original assessment 2012	-161060.38	-161060.38	0.00	0.00	-161060.38
2013-01-18	30028	Electronic refund	161060.38	161060.38	0.00	0.00	0.00
2014-01-01	30029	Original assessment 2013	-199968.76	-199968.76	0.00	0.00	-199968.76
2014-01-13	30030	Electronic refund	199968.76	199968.76	0.00	0.00	0.00
2015-05-01	30031	Original assessment 2014	-269068.50	-269068.50	0.00	0.00	-269068.50
2015-06-01	30032	Additional assessment 2010	3000.00	3000.00	0.00	0.00	-266068.50
2015-06-01	30033	Additional assessment 2011	3216.00	3216.00	0.00	0.00	-262852.50
2015-06-01	30034	Additional assessment 2012	3456.00	3456.00	0.00	0.00	-259396.50
2015-06-01	30035	Additional assessment 2013	2760.00	2760.00	0.00	0.00	-256636.50
2015-06-01	30036	Additional assessment 2014	2904.00	2904.00	0.00	0.00	-253732.50
2015-05-06	30037	Electronic refund	253732.50	253732.50	0.00	0.00	0.00
2015-12-01	30038	Original assessment 2015	-311634.22	-311634.22	0.00	0.00	-311634.22
2016-01-05	30039	Electronic refund	311634.22	311634.22	0.00	0.00	0.00
2016-08-01	30040	Original assessment 2016	-223318.74	-223318.74	0.00	0.00	-223318.74
2016-09-01	30041	Additional assessment 2016	6015.93	6015.93	0.00	0.00	-217302.81
2016-07-27	30042	Electronic refund	217302.81	217302.81	0.00	0.00	0.00
2017-07-01	30043	Additional assessment 2015	1084981.23	1084981.23	0.00	0.00	1084981.23
2017-07-01	30044	Reduced assessment 2015	-1084981.23	-1084981.23	0.00	0.00	0.00
2017-07-01	30045	Additional assessment 2015	1474524.00	1474524.00	0.00	0.00	1474524.00
2017-07-01		Interest on underpayment of prov tax. section 89quat(2) 2015	70522.34	0.00	0.00	70522.34	1545046.34



2022-05-01	30059	Reduced assessment 2015	-766046.40	-766046.40	0.00	0.00	778999.94
2017-08-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	785199.11
2017-09-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	791398.28
2017-10-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	797597.45
2017-11-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	803796.62
2017-12-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	809848.19
2018-01-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	815899.76
2018-02-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	821951.33
2018-03-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	828002.90
2018-04-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	834054.47
2018-05-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	840106.04
2018-06-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	846157.61
2018-07-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	852209.18
2018-08-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	858113.16
2018-09-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	864017.14
2018-10-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	869921.12
2018-11-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	875825.10
2018-12-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	881729.08
2019-01-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	887633.06
2019-02-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	893537.04
2019-03-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	899441.02
2019-04-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	905345.59
2019-05-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	911244.16
2019-06-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	917142.73
2019-07-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	923041.30
2019-08-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	928939.87
2019-09-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	934838.44
2019-10-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	940737.01
2019-11-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	946635.58
2019-12-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	952534.15
2020-01-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	958432.72
2020-02-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	964331.29
2020-03-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	970229.86
2020-04-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	976128.43
2020-05-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	982027.00
2020-06-01		Interest on late payment - section 89(2) 9.7	5756.38	0.00	0.00	5756.38	987925.57
2020-07-01		Interest on late payment - section 89(2) 9.7	5756.38	0.00	0.00	5756.38	993824.14
2020-08-01		Interest on late payment - section 89(2) 7.7	4575.58	0.00	0.00	4575.58	999722.71
2020-09-01		Interest on late payment - section 89(2) 7.7	4575.58	0.00	0.00	4575.58	100321.28
2020-09-08	30046	Payment	-84359.33	0.00	0.00	-84359.33	919582.05
2020-10-01		Interest on late payment - section 89(2) 7.2	4280.38	0.00	0.00	4280.38	925481.43
2020-11-01		Interest on late payment - section 89(2) 7.2	4280.38	0.00	0.00	4280.38	931380.81
2020-12-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	937280.19
2021-01-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	943179.57
2021-02-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	949078.95
2021-03-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	954978.33
2021-04-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	960877.71
2021-05-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	966777.09
2021-06-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	972676.47
2021-06-11	30047	Payment	-971641.74	-723047.07	0.00	-248594.67	-14569.47
2021-10-20	30048	Payment	-350000.00	-350000.00	0.00	0.00	-364569.47
2022-05-01	30049	Additional assessment 2009	140385.60	140385.60	0.00	0.00	-224183.87
2022-05-01		Interest on underpayment of prov tax. section 89qual(2) 2009	142365.03	0.00	0.00	142365.03	-81818.84
2022-04-11		Credit reallocation	0.00	142365.03	0.00	-142365.03	-81818.84
2022-05-01	30050	Additional assessment 2010	172458.00	172458.00	0.00	0.00	90639.16
2022-05-01		Interest on underpayment of prov tax. section 89qual(2) 2010	43429.38	0.00	0.00	43429.38	134068.54
2022-04-11		Credit reallocation	0.00	43429.38	0.00	-43429.38	134068.54
2022-05-01	30060	Additional assessment 2010	344916.00	344916.00	0.00	0.00	478984.54
2022-05-01		Interest on underpayment of prov tax. section 89qual(2) 2010	362592.89	0.00	0.00	362592.89	841577.43
2022-05-01	30051	Additional assessment 2011	46998.80	46998.80	0.00	0.00	888576.23
2022-05-01	30052	Additional assessment 2012	1087813.20	1087813.20	0.00	0.00	1976389.43
2022-05-01		Interest on underpayment of prov tax. section 89qual(2) 2012	815870.52	0.00	0.00	815870.52	2792259.95
2022-05-01	30053	Additional assessment 2013	3427812.00	3427812.00	0.00	0.00	6220071.95
2022-05-01		Interest on underpayment of prov tax. section 89qual(2) 2013	2558906.86	0.00	0.00	2558906.86	8778978.81



2022-05-01	30054	Additional assessment 2014	3598048.80	3598048.80	0.00	0.00	12377027.61
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2014	2348978.32	0.00	0.00	2348978.32	14726005.93
2022-05-01	30055	Additional assessment 2016	7576316.37	7576316.37	0.00	0.00	22302322.30
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2016	3780693.13	0.00	0.00	3780693.13	26083015.43
2022-05-01	30056	Estimated assessment 2017	7431248.74	7431248.74	0.00	0.00	33514264.17
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2017	3037522.85	0.00	0.00	3037522.85	36551787.02
2022-05-01	30057	Estimated assessment 2018	3691489.71	3691489.71	0.00	0.00	40243276.73
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2018	1132056.77	0.00	0.00	1132056.77	41375333.50
2022-05-01	30058	Estimated assessment 2019	1282461.02	1282461.02	0.00	0.00	42657794.52
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2019	263171.66	0.00	0.00	263171.66	42920966.18
2022-05-01	30061	Additional assessment 2011	93997.60	93997.60	0.00	0.00	43014963.78
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2011	23336.02	0.00	0.00	23336.02	43038299.80
2022-05-01	30062	Additional assessment 2015	819180.00	819180.00	0.00	0.00	43857479.80
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2015	501918.37	0.00	0.00	501918.37	44359398.17
2022-08-01		Interest on late payment - section 89(2) 7.5	184589.69	0.00	0.00	184589.69	44543987.86
2022-07-01		Interest on late payment - section 89(2) 7.5	184589.69	0.00	0.00	184589.69	44728577.55
2022-08-01		Interest on late payment - section 89(2) 7.7	190742.68	0.00	0.00	190742.68	44919320.23
2022-09-01		Interest on late payment - section 89(2) 7.7	190742.68	0.00	0.00	190742.68	45110062.91
2022-10-01		Interest on late payment - section 89(2) 8.2	203048.66	0.00	0.00	203048.66	45313114.57
2022-11-01		Interest on late payment - section 89(2) 8.2	203048.66	0.00	0.00	203048.66	45516160.23
2022-11-30		Closing balance		29534350.78	0.00	15981809.41	45516160.23


**Ageing - Transactions are aged according to the original due date, including all related interest and penalties.**

Current	30 Days	60 Days	90 Days	120 Days	Total
0.00	203048.66	203048.66	190742.68	44919320.23	45516160.23

Compliance information

Unprocessed payments	0.00	Registered provisional taxpayer	Yes
Selected for audit or verification	No		
Outstanding returns	2017;2018;2019		

Please note that the interest as reflected in your account has been adjusted to reflect the rate of interest referred to in the General Information.

		INCOME TAX Payment Advice		ITSA
Name	LT MONTANA			
Reference Number	0213066038			
Note: Please note that SARS no longer accepts cheques. Payments are to be made electronically or at approved financial institutions.				
		Name of banking institution	ABSA, FNB, NEDBANK, STANDARD BANK	
		Bank account name	SARS-ITA	
		Payment reference number	0213066038T00000000	
		Amount payable	45516160.23	



INCOME TAX

Statement of Account

ITSA

Statement of Account - General Information

1. All assessments may be subject to verification and/or audit which could result in an additional or reduced assessment being issued.
2. This statement of account includes all transactions up to and including the date of issue.
3. An amount reflected as temporarily written off does not affect your liability to pay the amount at all, and SARS may institute proceedings to recover the amount.
4. Interest is calculated at the rate determined by the Minister of Finance in terms of the Public Finance Management Act, of 1999.
 - 4.1 Section 89(2) - Unless the amount shown under 'Due by you' is paid on or before the 'Second Date' appearing on this assessment, interest at the prescribed rate calculated from the first 'Due Date' will be payable. According to section 89ter(1A), payments will be allocated to your account in the following manner: first penalties, second interest and lastly tax.
 - 4.2 Section 89quat(2) interest on underpayment of provisional tax has been calculated up until the first 'Due Date' of this assessment, but becomes immediately due for payment.
 - 4.3 Section 89quat(4) interest on overpayment of provisional tax has been calculated up until the processing date of the original assessment.
5. When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:
 - Via SARS eFiling (www.sarsefiling.co.za)
 - Electronically using internet banking (EFT - electronic fund transfer)
 - At a branch of one of the following banking institutions: ABSA, FNB, Nedbank or Standard Bank
6. Refunds are made electronically into valid cheque, transmission or savings accounts held in the name of the taxpayer at a South African registered bank. For more information regarding change of banking details go to www.sars.gov.za. Cheques are only issued in exceptional circumstances.
7. Change of registered particulars may be updated within 21 business days of any such change via:
 - Electronically via eFiling or the MobiApp (if you are registered as an eFiler),
 - At your nearest SARS branch by appointment. To book an appointment visit the SARS website.
8. Any amount representing a credit balance is followed by a minus (-) sign.
9. Tax debt or a refund amounting to R100 or less need not be settled or refunded, but will remain on your account. However, interest resulting from this amount will be calculated per note 4 above.
10. As there is an unavoidable delay between the date of payment and the date of processing of the payment to your account, any receipts issued to you after the issue date of this statement of account have not been taken into account.
11. Obligation to pay any amount due is not suspended by any objection or appeal. However, SARS will consider a motivated application for the suspension of payment pending the finalisation of an objection or appeal as stipulated in the Tax Administration Act.
12. Compliance information
 - 12.1 Unprocessed payment indicates payments for income tax, provisional tax, secondary tax on companies (STC) or dividend tax received which have not been allocated to your account due to insufficient information or incorrect payment referencing details.
 - 12.2 Outstanding returns indicates returns that are currently outstanding and administrative penalties may be imposed. Please ensure that such returns are filed urgently. No refund will be released where returns are outstanding.
 - 12.3 Provisional taxpayer indicates if the taxpayer is registered as a provisional taxpayer or has been registered as a provisional taxpayer due to information declared.
 - 12.4. Selected for audit or verification indicates if the taxpayer is selected for audit or verification. No refund will be released where an audit or verification has not been finalised.
 - 12.5. Taxpayers receiving refunds while certain tax periods are still under audit/verification need to note:- These refunds are calculated by using the assessment credits only, excluding interest. These refunds will be limited to the net credit balance of the account excluding any interest and assessment credits for tax periods still under audit/verification. Interest will be paid once all the audit/verifications are finalised.



Criminal and Illicit Economic Activities
Illicit Economy Unit



Office
Riverwalk Office
Park

Reference
0213066038

Date
5 November 2020

Mr Lucky Tshepo Montana

**333 Main Street
Waterkloof
Pretoria
8920**

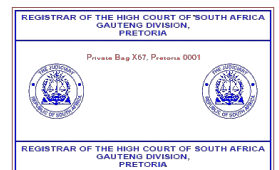
Riverwalk Office Park, Block A
41 Matroosberg Road
Ashlea Gardens,
Pretoria
0081

No postal deliveries are accepted at this address

SARS online: www.sars.gov.za

As per email: Serisa@millionsure.co.za

Dear Taxpayer



TAX TYPE : PERSONAL INCOME TAX
INCOME TAX REFERENCE : 0213066038
AUDIT SCOPE : 2009 to 2019

NOTIFICATION OF AUDIT AND REQUEST FOR RELEVANT INFORMATION

1. The writer hereof is a SARS Official as envisaged in **section 1** of the Tax Administration Act No. 28 of 2011 ("TA Act"), who is duly authorized in terms of **section 6(5)** of the TA Act to address this notification of audit letter.
2. This letter serves to inform you that your tax affairs have been selected for an audit in terms of **section 40** of the TA Act for the relevant tax types and tax periods as indicated above.

REQUEST FOR RELEVANT MATERIAL

3. Kindly take note that in terms of **section 46** of the TA Act, SARS may for purposes of the administration of a tax Act in relation to a taxpayer, whether identified by name or otherwise

objectively identifiable, require the taxpayer or another person to, within a reasonable period, submit relevant material.

4. To enable SARS to conduct its audit, you are required to furnish the below information and/or documentation relating to the tax periods 2009 to 2019:-

4.1. General

- 4.1.1. State the physical address of the property at which you are currently residing.
- 4.1.2. State the date you commenced residing at this address.
- 4.1.3. State the physical address of the previous property at which you resided.
- 4.1.4. Confirm if you are the owner of the property you are residing in.
- 4.1.5. If you are not the owner of the property you are residing in, then please provide the name and contact details of the owner as well as the rental agreement between you and the owner.
- 4.1.6. Excluding the bank account details mentioned in this engagement correspondence below, please provide details of all other bank accounts held in your name, or held and operated for your benefit, or are under your control but not registered in your name.
- 4.1.7. Provide a statement of your assets and liabilities for all the tax periods under audit.
 - 4.1.7.1. As far as it relates to **fixed properties**, kindly include the fixed property erf and physical address details.
 - 4.1.7.2. As far as it relates to **motor vehicles**, kindly include the vehicle description and registration details.



4.2. Cash flow transactions – Non-employment related deposits received into the bank accounts of Mr Montana

SARS is in the process of conducting a cash flow analysis of your bank accounts. In addition to regular deposits received in consequence to your employment, the preliminary analysis has revealed various other deposits received.

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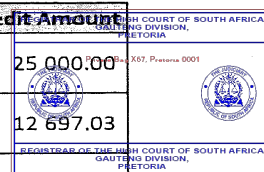
In order for SARS to ascertain the nature of these deposits and its effect on the tax declarations made during the tax periods under audit, you are required to respond to and submit the information requested here below.

4.2.1. Motor Vehicle Deposits (R702,542.14)

Refer to the attached annexure A

The following deposits appearing in your bank account refers. Kindly refer to the enclosed folder (Annexure A) containing copies of the bank statements relating to these transactions and provide the below information.

TRN ref	Source	Date	Bank Statement Description	Credit Amount
2025	ABSA 40-5829-8261	2010/10/18	Cheque Deposit Bryanston Dep No : mercedes benz rosebank	R 25 000.00
2869	ABSA 40-5829-8261	2012/02/23	Acb Credit Settlement Bmwfin serv Tel0115417500	R 12 697.03
2919	ABSA 40-5829-8261	2012/03/19	Cheque Deposit Cresta 11.00 T Dep No : Audi Northcliff	R 62 503.26
3099	ABSA 40-5829-8261	2012/06/22	Acb Credit Settlement Mercedes Fmb Fountains	R 2 341.85
5528	ABSA 40-5829-8261	2016/03/02	ACB CREDIT SETTLEMENT PMT S500	R 250 000.00
5544	ABSA 40-5829-8261	2016/03/07	ACB CREDIT SETTLEMENT PMT S500	R 150 000.00
5576	ABSA 40-5829-8261	2016/03/29	ACB CREDIT SETTLEMENT PMT S500	R 200 000.00
				R 702 542.14



In respect of each deposit:-

- 4.2.1.1. State the name of the transmitter of these deposits.
- 4.2.1.2. Provide a description, the year and the model of the motor vehicle and state what the transaction relates to.
- 4.2.1.3. State the date and the cash price when the vehicle was acquired.
- 4.2.1.4. Provide a copy of the suppliers invoice.
- 4.2.1.5. State if the cost of the vehicle was settled through a finance agreement, or cash payment.
- 4.2.1.6. If the vehicle was acquired under a finance agreement, provide a copy of the said contract.
- 4.2.1.7. If the vehicle was acquired through a cash payment, then provide the proof of such payment.

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- 4.2.1.8. If the deposit relates to the sale of a motor vehicle, then please provide the relevant purchase and sale agreement.
- 4.2.1.9. If the deposit relates to the trade-in of a motor vehicle, then please provide a copy of the settlement agreement and a purchase agreement or contract relating to the replacement vehicle.
- 4.2.1.10. If the deposit was not declared in your tax return, kindly provide reasons for the non-declaration.

4.2.2. Other deposits (R12,524,974.40)

Refer to the attached annexure B

SARS has identified other deposits in the amount of R12,524,974.40 recorded in your bank accounts for the tax periods 2009 to 2019. For purposes of the ~~cash flow~~ analysis, SARS has grouped similar transactions and is shown under heading "Description 1" in annexure B. Each transaction's unique number is shown under column heading "TRN REF".



Kindly refer to the transaction's unique number of each deposit and respond to the following:-

- 4.2.2.1. Please provide reasons for receiving these deposits in your account as well as supporting documentation which can confirm the details of the transmitter of the funds.
- 4.2.2.2. If the deposit relates to a loan, then:-
- provide a copy of the signed loan agreement or an affidavit from the transmitting party.
 - provide the below details if not mentioned in the aforementioned agreement:
 - a. the contracting party names and their respective RSA identity / trust registration / company registration number (*whichever is applicable*),
 - b. the full value of the loan amount, and
 - c. the contract start and end dates.

Notification of Audit- Mr LT Montana

- A schedule comprising of the date and amounts repaid in consequence to the loan.

4.2.2.3. If the deposit relates to a fixed property letting transaction, then:-

- Please provide a copy of the signed rental agreement,
- Provide the below details if not mentioned in the aforementioned agreement:
 - a. the contracting party names and their respective RSA identity / trust registration / company registration number (*whichever is applicable*),
 - b. the fixed property erf and physical address details,
 - c. the contract start and end dates, and
 - d. the full contract value.

4.2.2.4. Save for the transactions already responded to under 4.2.2.2 and 4.2.2.3 above, provide supporting documentation which would explain all the other deposits received in your bank accounts and appearing in **annexure B**.

4.2.2.5. If the deposit was not declared in your tax return, kindly provide reasons for the non-declaration.

4.2.3. Deposits relating to fixed property transactions (R6,400,000)

The following deposits appearing in your bank account refers.

Source	Date	Credit Amount
ABSA 40-7243-8762	2013/09/30	R 2 200 000.00
ABSA 40-7243-8762	2015/02/23	R 2 000 000.00
ABSA 40-7243-8762	2016/12/22	R 2 200 000.00
		R 6 400 000.00

Kindly refer to each of these deposits and respond to the following:-

- 4.2.3.1. Provide the name and RSA identity / trust registration / company registration number of the transmitter of these deposits.
- 4.2.3.2. State the nature of the relationship between the transmitter of these deposits and yourself, if any.

4.2.3.3. Please provide reasons for receiving each of these deposits in your account.

4.2.3.4. If your response in 4.2.3.3. relates to the sale of a fixed property, then:-

i) Acquisition of fixed property by LT Montana

- Please provide a copy of the signed purchase and sale agreement at the time the property was acquired.
- Provide details of how the property was financed, as well as details of any deposits paid and the bond account details under which this property was acquired.
- State the dates, details and value of all improvements made to the property under your ownership.
- Provide the below details if not mentioned in the aforementioned agreement:
 - a. the sellers name and their respective RSA identity / trust registration / company registration number (*whichever is applicable*),
 - b. the fixed property erf and physical address details,
 - c. the date on which property was transferred into your name,
 - d. The full purchase price of the property.
- Provide the details of the conveyancing attorneys involved in the transfer of the property.



ii) Sale of fixed property by LT Montana

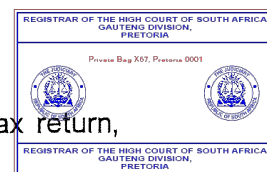
- Please provide a copy of the signed purchase and sale agreement which has relevance to the respective deposits mentioned above.
- Kindly confirm the dates and amounts constituting the full value of the proceeds deposited into your account from the sale of the respective fixed property.
- If the full value of the sales proceeds was not received in your account, then please advise how the balance of the proceeds was received and utilised.
- Provide the below details if not mentioned in the aforementioned agreement:

Notification of Audit- Mr LT Montana

- e. the buyers name and their respective RSA identity / trust registration / company registration number (*whichever is applicable*),
- f. the fixed property erf and physical address details,
- g. state the full purchase price of the property.
- h. state the date the property was transferred into the name of the buyer.
- i. if a deposit was paid by the buyer, then kindly advise of the date and amount of this transaction and further state the bank account details where this deposit was received.

- Provide the details of the conveyancing attorneys involved in the transfer of the property.

4.2.3.5. If the sale of the fixed property was not declared in your tax return, kindly provide reasons for the non-declaration.



4.3. Fixed Properties currently registered in the name of LT Montana

According to the information at SARS' disposal, the following fixed properties are currently registered in your name:

- Erf 70, portion 0, Hurlingham,
- Erf 161, portion 1, Waterkloof,
- Erf 178, portion 0, Saxonwold, and
- Erf 20478, portion 0, Mamelodi.

In respect of each of the aforementioned properties, kindly provide the following information:

Acquisition

- 4.3.1. State the date and purchase price the property,
- 4.3.2. State the physical address of each property,
- 4.3.3. State how each property was financed,
- 4.3.4. If you obtained a home loan, then provide the details of the bond account information, as well as the details of the bank account number from which the instalments were collected,

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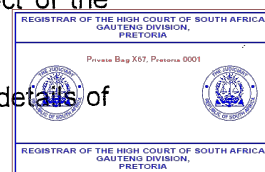
Notification of Audit- Mr LT Montana

- 4.3.5. Provide a copy of the purchase and sale agreement showing you are the buyer in the property transaction.
- 4.3.6. Provide the details of the conveyancing attorneys involved in the transfer of the property.

Occupation of property

If any of the above-mentioned properties were let out for rental purposes during the period of the audit, then kindly respond to the following:

- 4.3.7. State which of the above mentioned properties was let out for rental purposes during the audit period,
- 4.3.8. Provide copies of all rental and/ or lease agreements in respect of the properties identified in 4.3.7.
- 4.3.9. Provide the name, RSA identity number and telephone contact details of the current occupants at the property.

Renovations to fixed property

- 4.3.10. Provide a description of all renovations made to the fixed property.
- 4.3.11. State the start and end dates during which the renovations took place.
- 4.3.12. State the total cost of each of the renovation projects.
- 4.3.13. State how each of these renovation projects was financed.

4.4. Fixed Properties previously registered in the name of LT Montana

According to the information at SARS' disposal, the following fixed properties were previously registered in your name:-

- Erf 70, portion 2, Hurlingham(8 Montrose Road, Hurlingham)
- Erf 161, portion 0, Waterkloof (333 Main Avenue, Waterkloof)

In respect of each of the aforementioned properties, kindly respond to the following:-

Acquisition

- 4.4.1. Provide a copy of the purchase and sale agreement showing you are the buyer in the property transaction.

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4.4.2. Confirm the following details regarding the acquisition of the property:-

- 4.4.2.1. The sellers name and RSA identity / trust registration / company registration number (*whichever is applicable*),
- 4.4.2.2. The date on which this property was registered in your name.
- 4.4.2.3. State the full value of the purchase price.
- 4.4.2.4. Describe how the acquisition of the property was financed.
- 4.4.2.5. If the property was financed through a bond account, then provide details of the initial bond amount and the bond account details.

4.4.3. Provide the details of the conveyancing attorneys involved in the transfer of the property.



Occupation of property

If any of the above-mentioned properties were let out for rental purposes during the period of the audit, then kindly respond to the following:

- 4.4.4. State which of the above mentioned properties was let out for rental purposes during the audit period,
- 4.4.5. Provide copies of all rental and/ or lease agreements in respect of the properties identified in 4.4.4.

Sale of fixed property by LT Montana

- 4.4.6. Provide a copy of the purchase and sale agreement showing you are the seller in the property transaction.
- 4.4.7. Confirm the following details regarding the sale of the property:-
 - 4.4.7.1. The buyers name and RSA identity / trust registration / company registration number (*whichever is applicable*),
 - 4.4.7.2. State the full value of the selling price.
 - 4.4.7.3. State how the seller financed the sale of the property.
 - 4.4.7.4. Direct SARS to all deposits received in your bank account which relate to the sale of the property.
- 4.4.8. Provide the details of the conveyancing attorneys involved in the transfer of the property.

4.5. Rental Loss declared in the 2009 tax period

According to your 2009 tax return a rental loss was declared in respect of a fixed property 447 Main Street Waterkloof. You are required to provide the following information:-

- 4.5.1. State the erf reference number for the property.
- 4.5.2. State the date you acquired the property.
- 4.5.3. State the cost price of the property.
- 4.5.4. Provide copies of all rental agreements entered into during the 2009 to 2019 tax periods in respect of the property.
- 4.5.5. Kindly explain why no rental profits or losses were declared in tax periods after 2009.
- 4.5.6. If the property was sold, provide a copy of the purchase and sale agreement.

**5. Non filing of tax returns**

- 5.1 According to SARS' records, you failed to file tax returns for the tax period 2017, 2018, 2019 and 2020.
- 5.2 Kindly provide reasons for the non-filing of returns in respect of the aforementioned tax periods.

6. Prescription

- 6.1. The CIT assessments for the 2009 to 2016 years of assessment would in the normal course have prescribed since more than three years have lapsed since the original assessments for these years were raised.
- 6.2. In terms of section 99(2)(a) of the TA Act, SARS may make an assessment, in the case of assessment by SARS, after a period of three years after the date of assessment of an original assessment if it is found that there was fraud, misrepresentation or non-disclosure of material facts. Based on our preliminary analysis, SARS is of the view that these factors are applicable to

Page 10 of 11

Notification of Audit- Mr LT Montana

this matter and therefore justify the extension of the scope beyond the 3 year period.

7. Please take note of the following:

7.1. As the audit progresses, the SARS official may find that it is necessary to extend the scope of the audit and may require further relevant material from the taxpayer,

7.2. Despite the normal statutory required retention period of five (5) years, you are obliged to retain all relevant material pertaining to this audit until the audit is concluded.

7.3. The failure to submit relevant information in support of the submissions made in response hereto may result in an audit finding and subsequent tax assessments.



8. You are required to furnish the information requested herein by **4 December 2020**.

Yours faithfully

B NGEMA
MANAGER

AK SUREDIN
OPERATIONAL SPECIALIST

For the **SOUTH AFRICAN REVENUE SERVICE**

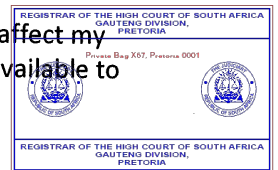
To Whom It May Concern:

LT MONTANA: PERSONAL INCOME TAX
INCOME TAX REFERENCE : 0213066038

Thank you for the e-mail. I acknowledge receipt of the Letter of Engagement from the South African Revenue Service (SARS). Unfortunately, I am unable to meet the deadline of 4 December 2020.

I am currently busy with preparations for my testimony to the Judicial Commission of Inquiry into State Capture, Corruption and Fraud in the Public Sector, including other Organs of State. I have recently submitted my Statement to the Commission and currently working on the submission of Annexures to the statement. The date(s) for my testimony are yet to be determined by the Chairperson of the Commission, DCJ RM Zondo.

I will also be moving houses at the end of November after I sold my property and this will affect my ability to respond to the queries from SARS. The information is unfortunately not readily available to me.



I request SARS for an extension till 31 January 2021 for me to put together the requested information. This will only be possible after my testimony at the Commission on a date to be determined by the Chairperson.

I trust that you will find the above in order.

Kind regards
Lucky Montana

"SARS 5"

**Criminal and Illicit
Economic Activities
Illicit Economy Unit**

Office
Riverwalk Office
Park

Enquiries

Telephone

E-mail

Reference
0213066038

Date
30 November 2020

Mr Lucky Tshupo Montana

**333 Main Street
Waterkloof
Pretoria
8920**



South African Revenue Service

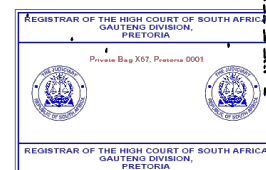
Riverwalk Office Park, Block A
41 Malraosberg Road
Ashlea Gardens,
Pretoria
0081

No postal deliveries are accepted at this address

SARS online: www.sars.gov.za

As per email: Serisa@mlillionsure.co.za

Dear Taxpayer



TAX TYPE : PERSONAL INCOME TAX
INCOME TAX REFERENCE : 0213066038
AUDIT SCOPE : 2009 to 2019

Re: REPLY TO REQUEST FOR AN EXTENSION

1. The writer hereof is a SARS Official as envisaged in **section 1** of the Tax Administration Act No. 28 of 2011 ("TA Act"), who is duly authorized in terms of **section 6(5)** of the TA Act to address this letter.
2. The SARS audit notification letter dated 5 November 2020 and your request for an extension received on 18 November 2020 have reference. It is further noted that an extension date of 31 January 2021 was requested.
3. SARS has considered the request and can advise that the extension has been granted, subject to this office receiving a power of attorney and confirmation of your acceptance of the below.
4. With regards to the information requested in the audit engagement letter, you are required to:-
 - 4.1 submit responses to matters raised in 4.1, 4.5 and 5 by 21 December 2020; and

Approval of extension - Mr LT Montana

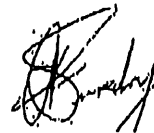
- 4.2 submit responses to matters raised in 4.2, 4.3 and 4.4 by 1 February 2021.
5. Should SARS not receive the aforementioned confirmation by **4 December 2020**, the proposed extensions would lapse and the taxpayer will be liable for submitting a reply as set out in the audit engagement letter.
6. Should the taxpayer not be able to accept the proposed submission dates, you are required to revert to this office by no later than **4 December 2020** with a revised proposal and the reasons therefor.

Yours faithfully

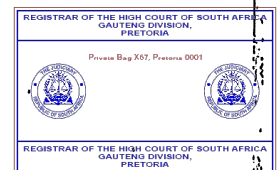


B NGEMA
MANAGER

For the **SOUTH AFRICAN REVENUE SERVICE**



AK SUREDIN
OPERATIONAL SPECIALIST



Page 2 of 2



**Criminal and Illicit
Economic Activities**
Illicit Economy Unit

Office
Riverwalk Office
Park

Reference
0213066038

Date
2 February 2021

Mr Lucky Tshepo Montana

**333 Main Street
Waterkloof
Pretoria
8920**

As per email: Serisa@millionsure.co.za

"SARS 6"
2015/2023-9:19:55 AM



South African Revenue Service

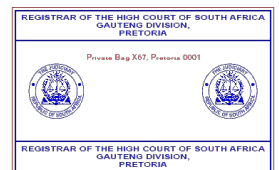
Riverwalk Office Park, Block A
41 Matroosberg Road
Ashlea Gardens,
Pretoria
0081

No postal deliveries are accepted at this
address

SARS online: www.sars.gov.za

Dear Taxpayer

TAX TYPE : PERSONAL INCOME TAX
INCOME TAX REFERENCE : 0213066038
AUDIT SCOPE : 2009 to 2019



FINAL DEMAND TO SUBMIT RELEVANT MATERIAL

1. The writer hereof is a South African Revenue Service ("SARS") Official as envisaged in **section 1** of the Tax Administration Act No. 28 of 2011 ("TA Act"), who is duly authorized in terms of **section 6(5)** of the TA Act to address this letter.
2. The SARS audit notification letter and request for information dated 5 November 2020 and your request for an extension received on 18 November 2020 has reference. Further reference is had to the SARS letter of 30 November 2020 granting an extension to respond to SARS request for information to 31 January 2021 on condition that the taxpayer would make a partial submission of information requested by 31 December 2020.
3. Accordingly, at the date of this correspondence, it is recorded that the taxpayer has failed to respond to SARS' requests for information despite being granted extensions as per above.

4. SARS offers the taxpayer a final opportunity until **9 February 2021** to remedy the non-compliance by fully responding to the matters raised in the SARS request for information dated 5 November 2020. The information requested should be submitted to the SARS attorney of record, Mr T Steyn of VZLR attorneys, with street address 71 Steenbok Ave, 1st Floor, Block 3, Monumentpark, with telephone contact number (012) 435 9444, and email address being theo@vzlr.co.za.
5. Should it be found that further non-compliance persists, SARS will finalise its audit findings on the basis of the information at its disposal.
6. Should you have any queries, feel free to contact the writer hereof.



Yours faithfully

B NGEMA
MANAGER

AK SUREDIN
OPERATIONAL SPECIALIST

For the **SOUTH AFRICAN REVENUE SERVICE**

Page 2 of 2

**Criminal & Illicit
Economic Activities :
Illicit Economy Unit**



South African Revenue Service

Office
Lehae La SARS – Block H

Mr Lucky Tshepo Montana

**Lehae La SARS,
299 Bronkhorst Street,
Nieuw Muckleneuk
Pretoria**

Reference
0213066038

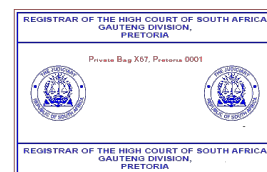
Per Email:
luckymontana500@gmail.com
Serisa@millionsure.co.za

SARS online: www.sars.gov.za

Date
7 July 2021

Dear Sir

**TAX TYPE AUDIT: PERSONAL INCOME TAX
INCOME TAX REFERENCE: 0213066038
AUDIT SCOPE: 2009 to 2019**



AUDIT FINDINGS

A) INTRODUCTION

1. The writers hereof are officials as envisaged in **Section 6(5)** of the Tax Administration Act No. 28 of 2011 ("**TA Act**") and are duly authorised to address this letter.
2. This letter serves to inform you that SARS has conducted an audit into the tax affairs of **Mr LT Montana ("the taxpayer")** for the below mentioned tax type and tax periods:

Tax type	Taxpayer reference number	Tax periods
Personal Income Tax	0213066038	2009 - 2019

3. Please note that this letter does not constitute an "assessment" as contemplated in the TA Act but serves to inform you of the outcome of SARS' audit, the intention to raise additional assessments and the reasons therefore, including the grounds for the proposed assessment. It further affords you the opportunity to provide SARS with relevant

material and representations to address these findings should you not agree. Please provide any response in writing.

Based on the outcome of the audit, SARS intends to make the following adjustments:

Table 1- Summary of proposed adjustments

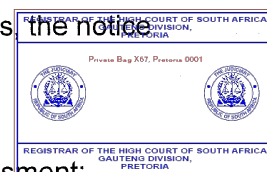
Tax Period	Provisions of the Income Tax Act No. 58 of 1962 (the "IT Act") and the TA Act	Brief description of adjustment	Adjustment amount
2009	<u>IT Act</u> Section 1 definition of "gross income", Section 5(1)(c), Section 26A, Eighth Schedule	Income not declared	R 137,633
2010			R 410,500
2011			R 117,497
2012			R 908,511
2013			R 2,856,510.25
2014	<u>The TA Act</u> Section 29, section 92 , Section 95, section 99 section102, section 222 and section 223	Income not declared	R 2,891,814
		Capital gain not declared	R 106,560
2015		Income not declared	R 1,694,278
2016			R 17,614,001
2017	<u>IT Act</u> Section 1 definition of "gross income", Section 5(1)(c), Section 26A, Eighth Schedule	Income not declared	R 4,854,484
		Capital gain not declared	R 1,424,000
2018	<u>The TA Act</u> Section 29, section 91 , Section 95, section102, section 222 and section 223	Income not declared	R 3,862,816
		Capital gain not declared	R 663,503
2019		Income not declared	R 1,229,504
Total under-declared taxable Income and taxable portion of Capital Gains Tax ("CGT") – refer to LTM-02			R 38,769,612

Audit Findings- LT Montana

Tax Period	Provisions of the Income Tax Act No. 58 of 1962 (the "IT Act") and the TA Act	Brief description of adjustment	Adjustment amount
Normal tax value on adjustment amount - refer to Annex LTM-01			R 15,579,822

B) BACKGROUND**Audit Engagement**

4. On 5 November 2020, SARS issued a notice of audit and request for relevant material to the taxpayer in terms of section 46 of the TA Act . Amongst other things, the notice informed the taxpayer of the following matters relevant to the audit:-



- 4.1 SARS' income tax audit related to the 2009 to 2019 years of assessment;
- 4.2 The taxpayer was requested to provide financial and other information as it relates to the taxpayer, including of his fixed properties, motor vehicles and bank account deposits; and
- 4.3 That tax returns were not filed for the 2017 to 2020 years of assessment.

Extensions

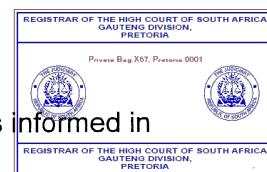
5. The information requested in the notice of audit was due on 4 December 2020. On 18 November 2020, SARS received an email from Messrs Serisa Davids of Millionsure Tax Services, which contained a letter from the taxpayer requesting an extension until 31 January 2021.
6. SARS responded on 1 December 2020 with a conditional approval of an extension date of 1 February 2021, subject to the taxpayer providing SARS an undertaking of the part submissions by 4 December 2020. This undertaking was not received.
7. On 2 February 2021, SARS issued a final demand in terms of which the taxpayer was granted a further period until 9 February 2021 to fully comply with the requirements of the notice of audit letter.
8. We confirm that, as at the date of this letter, all extensions had lapsed without the taxpayer making any submissions in response to SARS' request for relevant material.

C) TAX REGISTRATION AND COMPLIANCE STATUS

9. According to SARS' records, the taxpayer's income tax profile can be summarised as follows:-

- Status: Active
- Initial year of Liability: 1996
- Returns submitted relevant to the audit period: 2009 - 2016
- Non-submission of returns relevant to the audit period: 2017 - 2019
- Outstanding balance on the tax account at the date of this communication is R 964,711.10.

10. With regards to the 2017 to 2019 years of assessment, the taxpayer was informed in SARS' notice of audit to bring his affairs up to date.



11. According to SARS' records, at the date of this communication the taxpayer failed to file the said tax returns and remains non-compliant in this regard.

D) FACTS RELEVANT TO THE AUDIT**Documentation Available**

12. In making its audit findings, SARS relied on the following documentation and information:-

12.1 Information available on the SARS systems;

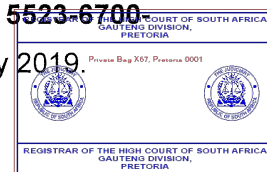
12.2 Replies comprising of the bank statements and/or contracts held in the name of the taxpayer from various Financial Service Providers. These include:-

Transaction accounts (Cheque, Savings and Credit Cards)

12.2.1 ABSA bank statements for *Cheque* account number **40-5829-8261** relating to the period March 2008 to February 2019;

12.2.2 ABSA bank statements for *Private Bank One* account number **40-7243-8762** relating to the period September 2008 to February 2019;

- 12.2.3 ABSA bank statements for *Flexi Save* account number **9344571522** relating to the period November 2018 to February 2019;
- 12.2.4 ABSA bank statements for *Credit Card* account number **4787-6900-5597-0023** relating to the period March 2008 to July 2013;
- 12.2.5 ABSA bank statements for *Credit Card* account number **5523-6700-1963-4028** relating to the period October 2015 to September 2016;
- 12.2.6 ABSA bank statements for *Credit Card* account number **5523-6700-1963-4036** relating to the period October 2016 to October 2017; and
- 12.2.7 ABSA bank statements for *Credit Card* account number **5523-6700-1963-4044** relating to the period October 2017 to February 2019;



Motor Vehicle Finance accounts

- 12.2.8 ABSA instalment agreement and bank statements for account number **82970105** relating to the period October 2012 to December 2015;
- 12.2.9 Mercedes Benz Financial Services ("MBFS") agreements and amortisation schedules for motor vehicles financed under contracts **605821, 632866, 667798, 783316, 790991, 790993, 812914**; and
- 12.2.10 MBFS recon of payments received in respect of motor vehicle agreements.

12.3 Third party database searches, including Experian.

- 13. Although information and documentation relevant to the audit was requested from the taxpayer in SARS' notice of audit and request for relevant material letter, the taxpayer failed to make any submission which SARS could consider at the time of this communication.

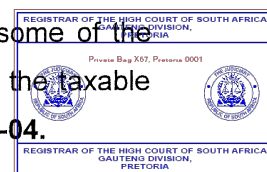
Audit Procedures

- 14. SARS compiled a cash flow analysis from bank statements obtained from ABSA bank in respect of bank accounts held in the name of the taxpayer. In determining the value

of the UNDECLARED NON-SALARY DEPOSITS (refer to **annexure LTM-03**), SARS excluded the following credit entries appearing in the bank accounts:-

- 14.1. Inter-account transfers;
- 14.2. Credit transactions relating to unpaid debit orders, refunds, reversals, corrections, amounts from reward programs and insurance pay outs;
- 14.3. Employment related deposits from PRASA / Metrorail; and
- 14.4. Property related deposits in respect of fixed properties the taxpayer sold. Although the credit transfer amount was excluded from the cash flow analysis, the sales transactions were considered for CGT purposes.

15. SARS examined the relevant Experian reports which revealed that the taxpayer concluded various fixed property transactions. SARS considered that some of the fixed property sale transactions are subject to CGT and has computed the taxable portion of CGT that should have been declared. Refer to **annexure LTM-04**.



16. An examination of the Experian reports also revealed that a property for an amount of R13,500,000 was registered in the name of the taxpayer on 28/07/2015. After examining the taxpayer's bank accounts, SARS could not trace the source of payment for this transaction. Refer to **annexure LTM-04-03**.
17. SARS examined the cash flows in the taxpayer's bank accounts relating to motor vehicle transactions. The deposits, instalments and settlements payments which could not be traced to the taxpayer's bank accounts are summarised in **annexure LTM-05** and **LTM-06**.
18. SARS compiled a summary of all amounts which it considered to be taxable and not declared by the taxpayer, and included these amounts in the tax calculation to determine the value of tax due in relation to these amounts. Refer to **annexure LTM-02** and **LTM-01**.

Audit Findings

19. SARS' audit findings of under declared income and CGT is summarised as follows:-

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Table 2- Summary Under-Declared Income and CGT (2009 – 2019)

Details	Ref	Amount
Cash Flow Amounts		
Total credit flows recorded in the bank statements		R 66,663,486.20
Less: Cash Flow Adjustments		R -53,270,475.86
<i>Deposits from employment sources</i>		R -23,204,199.36
<i>Unpaid debits orders, refunds, insurance payout, exempt interest, corrections, reversals</i>		R -5,757,808.52
<i>Inter-account transfers</i>		R -17,908,467.98
<i>Fixed property related deposits</i>		R -6,400,000.00
UNDECLARED NON-EMPLOYMENT RELATED DEPOSITS	LTM-03	R 13,393,010.34
Add: Adjustments for other taxable amounts		R 25,376,601.31
<i>Taxable portion of CGT on fixed properties sold</i>	LTM-04	R 2,194,063.39
<i>Acquisition of property financed from unknown source</i>	LTM-04	R 13,500,000.00
<i>Deposits payable on motor vehicles</i>	LTM-05	R 3,008,662.42
<i>Motor vehicle instalments and settlement payments</i>	LTM-06	R 6,673,875.50
TOTAL UNDER DECLARED INCOME AND CGT	LTM-02	R 38,769,611.65

20. The taxpayer's tax returns for the 2009 to 2016 years of assessment were examined. It was found that the following income streams have already been assessed by SARS:-

20.1 Salary income declared by the taxpayer in respect of IRP5 certificates issued for the 2009 to 2016 years of assessment. In this regard, the searches conducted by SARS on the PAYE system indicate that the taxpayer was not employed after the 2016 year of assessment;

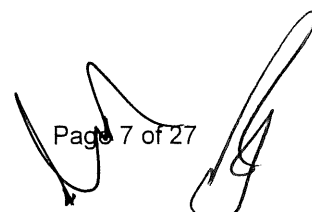
20.2 Rental loss claimed by the taxpayer in the 2009 year of assessment in respect of a fixed property identified as 447 Main Street Waterkloof;

20.3 SARS raised an additional assessment in the 2015 year of assessment in respect of undeclared CGT relating to the sale of a fixed property identified as 10 Newport Road, Parkwood; and

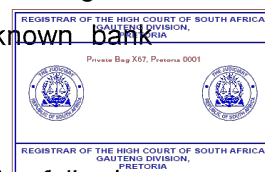
20.4 SARS raised an additional assessment in the 2016 year of assessment in respect of undeclared interest income.

21. Save for what is mentioned in the aforementioned paragraphs, it stands to reason that the taxpayer failed to declare any of the income streams identified in **Table 2** of this audit findings letter relating to:-

Page 7 of 27



- 21.1 undeclared non-employment related deposits amounting to R13,393,010,
- 21.2 the taxable portion of CGT from the sale of fixed properties amounting to R2,194,063,
- 21.3 acquisition of a fixed property financed from an unknown source amounting to R13,500,000,
- 21.4 deposits payable on motor vehicle contracts amounting to R3,008,662 which could not be traced to the taxpayer's known bank accounts, and
- 21.5 motor vehicle instalments and settlement payments amounting to R6,673,875.50 which could not be traced to the taxpayer's known bank accounts.
22. It is therefore SARS' intention to assess these amounts to tax for the following reasons:-



22.1 Undeclared non-employment related deposits (R13,393,010)

(Read with annexure LTM-03)

- 22.1.1 On completion of its cash flow procedures, SARS identified that in addition to regular salary payments, the taxpayer also received other non-employment related deposits in the aforementioned amount.
- 22.1.2 A substantial part of these deposits was identified in the SARS notice of audit letter and the taxpayer was provided with an opportunity to clarify. The taxpayer has not made use of this opportunity and has failed to provide SARS with any information that could assist SARS in ascertaining the true nature of these deposits, the purpose thereof and its source of origination.
- 22.1.3 Given the fact that these amounts were received in the taxpayer's bank accounts, on the face of it for the taxpayer's own behalf and for his own benefit SARS regard this as forming part of the taxpayer's undeclared "gross income".
- 22.1.4 Accordingly, in the absence of the taxpayer's representations and supporting documents relating to these deposits received in the

taxpayer's bank accounts, SARS intends to assess these deposits to tax.

22.2 Taxable portion of CGT from the sale of properties (R2,194,063)

(Read with annexure LTM-04)

22.2.1 In the notice of audit letter, SARS raised various queries with the taxpayer regarding his fixed property dealings. Since no submissions were received, the details of the taxpayer's primary residence for CGT purposes has been assumed from information at SARS' disposal.

22.2.2 Should it later be established that the below mentioned property did not qualify as a primary residence, SARS reserves its rights to make such changes it deems necessary to correct the tax position of the proposed assessments.



22.2.3 According to the information at SARS disposal and for the purposes of this audit the property identified as 333 Main Street Waterkloof is considered to be the taxpayer's primary residence.

22.2.4 This is deduced from the tax returns filed by the taxpayer for the tax periods 2009 to 2016 where this address was consistently referred to by taxpayer as its physical address.

22.2.5 Therefore, save for this property, all other fixed properties sold during the audit period have been considered to be a secondary property for CGT purposes.

CGT 1 Erf: WATERKLOOF~1242~00000

Address: 447 Main Avenue, Waterkloof, Pretoria

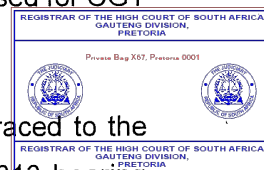
(Read with annexure LTM-04-01)

22.2.6 From the information at SARS' disposal, it is established that:-

22.2.6.1 the property, portion zero ("0") measuring 1195 (one

thousand one hundred and ninety five) square meters, was acquired and registered in the name of the taxpayer on 27 February 2007;

- 22.2.6.2 the purchase price of the property was R2,400,000, which is also the base cost of the property for CGT purposes;
- 22.2.6.3 the property was sold and registered in the names of **Mr and Mrs Mogajane** on 30 September 2013, which falls within the 2014 tax period;
- 22.2.6.4 The selling price of the property was R2,750,000, which SARS regards as is also the proceeds recognised for CGT purposes;
- 22.2.6.5 proceeds in the amount of R2,200,000 was traced to the taxpayer's bank account on 30 September 2013 bearing the details *Journal Credit Settlement Erf 1242 Waterkloof*; and
- 22.2.6.6 the taxpayer failed to declare the taxable portion of the capital gain amounting to R106,560 in the 2014 tax period.



CGT 2 Erf: WATERKLOOF~161~00000

Address: 333 Main Avenue, Waterkloof, Pretoria

(Read with annexure LTM-04-02)

- 22.2.7 SARS assumes that this was taxpayer's primary residence during the relevant period for the reasons provided above.
- 22.2.8 From the information at SARS's disposal, it was established that:-
 - 22.2.8.1 the property, portion zero ("0") measuring 1323 (*one thousand three hundred and twenty three*) square meters, was acquired and registered to the taxpayer on 22 March 2005;
 - 22.2.8.2 the purchase price of the property was R1,750,000, which

is also the base cost of the property for CGT purposes;

22.2.8.3 the property was sold and registered in the name of **Inmobiliaria Gesimo Sa Incorporated In Chile** on 21 December 2016, which falls within the 2017 tax period;

22.2.8.4 The selling price of the property was R7,350,000, which is also the proceeds recognised for CGT purposes;

22.2.8.5 proceeds in the amount of R2,200,000 was traced to the taxpayer's bank account on 22 December 2016 bearing the details **JOURNAL CREDIT SETTLEMENTERF 161 WATERKLOOF SOLD**; and

22.2.8.6 the taxpayer failed to declare the taxable portion of the capital gain amounting to R1,424,000 in the 2017 tax period.



CGT 3 Erf: HURLINGHAM~70~00000

Address: 12 Montrose Road, Hurlingham,

(Read with annexure LTM-04-03, calculation 2)

22.2.9 From the information at SARS' disposal, it was established that:-

22.2.9.1 The property, portion zero ("0") measuring 6645 (*six thousand six hundred and forty five*) square meters, was acquired and registered in the name of the taxpayer on 28 July 2015;

22.2.9.2 The purchase price of the property was R13,500,000;

22.2.9.3 Portion 2 of erf 70 measuring 1748 (*one thousand seven hundred and forty eight*) square meters was sold and registered in the name of the **Nonkwelo Heritage Trust** on 2 February 2018, which falls within the 2018 tax period;

22.2.9.4 The selling price of the property was R5,250,000, which is also the proceeds recognised for CGT purposes;

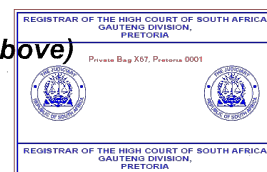
- 22.2.9.5 Using the size of the property as a basis, SARS estimated that the base cost for portion 2 of erf 70 to be R3,551,241.
- 22.2.9.6 SARS could not trace any cash inflows in the taxpayer's bank accounts that could be linked to this sale transaction;
- 22.2.9.7 The taxpayer failed to declare the taxable portion of the capital gain amounting to R663,503 in the 2018 tax period.

22.3 "Gross income": Acquisition of the above fixed property financed from an unknown source (R13,500,000)

(Read with annexure LTM04-03, calculation 1 and paragraph above)

HURLINGHAM~70~00000

Address: 12 Montrose Road, Hurlingham,



- 22.3.1 In addition to the CGT implications on the acquisition and sale of this property as set out above, SARS examined the taxpayer's bank accounts at the time the property was registered in the taxpayer's name and could not trace any transactions which indicate that the acquisition of the property and any related costs may have been financed from any of these accounts;
- 22.3.2 SARS is further satisfied that after its engagements with the various banks, no bond was registered to finance the acquisition of the property at the time;
- 22.3.3 SARS' findings are therefore that the acquisition of this fixed property was financed from an undeclared source of taxable income and SARS intends to assess the R13,500,000 under the *gross income* definition.

22.4 Deposits paid on motor vehicle contracts from an unknown source (R3,008,662)

(Read with annexure LTM-05)

SARS obtained and examined various motor vehicle finance contracts held in the taxpayer's name and noted the following:-

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22.4.1 Mercedes Benz Financial Services: 605821

- Vehicle description: 2012 Mercedes Benz CL63 AMG F/L
- Vehicle purchase price: R2,338,612
- **Deposit Amount payable: R750,386.42**
- Date contract signed by taxpayer: 27 January 2012

22.4.1.1 Based on the date the contract was signed, the transaction was concluded in the 2012 year of assessment.

22.4.1.2 SARS examined the contracts' amortisation schedule and noted the following:-

- the first instalment payment of R30,569.10 was due on 1 April 2012; and
- the capital balance outstanding after first instalment was R1,589,893.224.



22.4.1.3 It is common cause that the instalment amount is calculated using the finance amount, that is the purchase price less any deposits paid.

22.4.1.4 SARS examined the taxpayer's bank accounts and confirmed that a payment of R31,766.10 was made on 2 April 2012.

22.4.1.5 Based on the above facts, SARS is satisfied that the significant difference between purchase price and the amortisation closing balance after the first instalment is attributable to the payment of a deposit.

22.4.1.6 The taxpayer's bank accounts were further examined and it was established that the deposit amount shown on the signed contract did not originate from any of those accounts.

22.4.1.7 Therefore, and unless the taxpayer proves otherwise, SARS is satisfied that the deposit payable in terms of the contract originated from an unknown and undeclared taxable income source, which SARS intends to assess under the *Gross Income* definition in the 2012 year of

assessment.

22.4.2 Mercedes Benz Financial Services: 632866

- Vehicle description: 2012 Mercedes Benz SL63 AMG (F/L)
- Vehicle purchase price: R1,632,104
- **Deposit Amount payable: R650,000**
- Date contract signed by taxpayer: 28 June 2012

22.4.2.1 Based on the date the contract was signed, the transaction was concluded in the 2013 year of assessment.

22.4.2.2 SARS examined the contracts' amortisation schedule and noted the following:-

- the first instalment payment of R17,546.89 was due on 2 September 2012; and
- the capital balance outstanding after the first instalment was R983,234.05.



22.4.2.3 It is common cause that the instalment amount is calculated using the finance amount, that is the purchase price less any deposits paid.

22.4.2.4 SARS examined the taxpayer's bank accounts and confirmed that a payment of R17,624.07 was made on 3 September 2012.

22.4.2.5 Based on the above facts, SARS is satisfied that the significant difference between purchase price and the amortisation closing balance after the first instalment is attributable to the payment of a deposit.

22.4.2.6 The taxpayer's bank accounts were further examined and it was established that the deposit amount shown on the signed contract did not originate from those accounts.

22.4.2.7 Therefore, and unless the taxpayer proves otherwise, SARS is satisfied that the deposit payable in terms of the contract originated from an unknown and undeclared taxable income source, which SARS intends to assess

Page 14 of 27

under the *Gross Income* definition in the 2013 tax period.

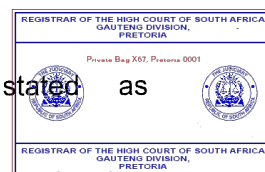
22.4.3 **ABSA Vehicle Asset Finance: 82970105**

- Vehicle description: 2012 Aston Db9 Volante Touch Tronic
- Vehicle purchase price: R 3,549,999.99
- **Deposit Amount payable: R1,000,000**
- Date contract signed by taxpayer: 13 September 2012

22.4.3.1 Based on the date the contract was signed, the transaction was concluded in the 2013 year of assessment.

22.4.3.2 SARS examined the bank statement produced under the agreement and noted that:-

- the original finance amount is stated as R2,551,139.99; and
- the first instalment of R35,687.23 is due on 27 October 2012.



22.4.3.3 It is common cause that the instalment amount is calculated using the finance amount, that is the purchase price less any deposits paid.

22.4.3.4 SARS examined the taxpayer's bank accounts and can confirm that a payment of R35,687.23 was in fact made on 27 October 2012.

22.4.3.5 Based on the above facts, SARS is satisfied that the significant difference between purchase price and the original finance amount is attributable to the payment of a deposit.

22.4.3.6 The taxpayer's bank accounts were further examined and it is established that the deposit amount shown on the signed contract did not originate from those accounts.

22.4.3.7 Therefore, and unless the taxpayer proves otherwise, SARS is satisfied that the deposit payable in terms of the contract originated from an unknown and undeclared taxable income source, which SARS intends to assess

under the *Gross Income* definition in the 2013 tax period.

22.4.4 Mercedes Benz Financial Services: 812914

- Vehicle description: 2015 Mercedes Benz S65 AMG Coupe (C217)
- Vehicle purchase price: R3,063,978.42
- **Deposit Amount payable: R608,276**
- Date contract signed by taxpayer: 28 May 2015

22.4.4.1 Based on the date the contract was signed, the transaction was concluded in the 2016 year of assessment.

22.4.4.2 SARS examined the contracts' amortisation schedule and noted the following:-

- the first instalment payment of R45,257.80 is due on 1 July 2015; and
- the capital balance outstanding after first instalment is R2,434,901.89.



22.4.4.3 It is common cause that the instalment amount is calculated using the finance amount, that is the purchase price less any deposits paid.

22.4.4.4 SARS examined the taxpayer's bank accounts and can confirm that a payment of R45,335.78 was made on 1 July 2015.

22.4.4.5 Based on the above facts, SARS is satisfied that the significant difference between purchase price and the amortisation closing balance after the first instalment is attributable to the payment of a deposit.

22.4.4.6 The taxpayer's bank accounts were further examined and it is established that the deposit amount shown on the signed contract did not originate from those accounts.

22.4.4.7 Therefore, and unless the taxpayer proves otherwise, SARS is satisfied that the deposit payable in terms of the contract originated from an unknown and undeclared

taxable income source, which SARS intends to assess under the *Gross Income* definition in the 2016 year of assessment.

22.5 Motor vehicle instalments and settlement payments received by Financial Service Providers from an unknown source (R6,673,875)
(Read with annexure LTM-06)

22.5.1 Instalments received by MBFS

22.5.1.1 SARS established that instalments to the value of R497,685 were received by MBFS.

22.5.1.2 After having examined the taxpayer's bank accounts, SARS is satisfied that these payments received by MBFS did not originate from any of the taxpayer's bank accounts.

22.5.1.3 SARS' findings are therefore that these instalments were financed through an unknown and undeclared taxable income source, and SARS intends assessing these amounts under the Gross Income definition.

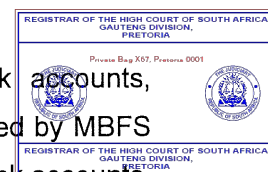
22.5.2 Settlement payments received by MBFS and ABSA

22.5.2.1 SARS established that settlement payments to the value of R6,176,190 were received by MBFS and ABSA.

22.5.2.2 In this regard, three payments totalling R4,410,163 was received by MBFS and one payment totalling R1,766,026 was received by ABSA.

22.5.2.3 After examining the taxpayer's bank accounts, SARS is satisfied that these payments did not originate from any of the taxpayer's bank accounts.

22.5.2.4 SARS' findings are therefore that these payments were financed through an unknown and undeclared taxable income source, and SARS intends assessing these



amounts under the Gross Income definition.

E) THE LAW

IT Act

23. Section 1 “**gross income**, in relation to any year or period of assessment, means—

(i) in the case of any resident, the total amount, in cash or otherwise, received by or accrued to or in favour of such resident; or

(ii) ...,

during such year or period of assessment, excluding receipts or accruals of a capital nature, ...”



24. Section 5(1)(c) “**Levy of normal tax and rates thereof** - Subject to the provisions of the Fourth Schedule there shall be paid annually for the benefit of the National Revenue Fund, an income tax (in this Act referred to as the normal tax) in respect of the taxable income received by or accrued to or in favour of-

(c) any person (other than a company) during the year of assessment ending during the period of 12 months ending the last day of February each year, ...”

25. Section 26A “**Inclusion of taxable gain in taxable income** – There shall be included in the taxable income of a person for a year of assessment the taxable capital gain of that person for that year of assessment, as determined in terms of the Eighth Schedule.”

TA Act

26. Section 29

“**Duty to keep records** -

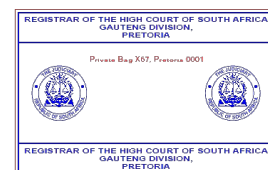
(1) A person must keep records, books of account or documents that-

- REGISTRAR OF THE HIGH COURT OF SOUTH AFRICA
GAUTENG DIVISION,
PRETORIA
- the person*
- (Pretoria 0001)
-  
- REGISTRAR OF THE HIGH COURT OF SOUTH AFRICA
GAUTENG DIVISION,
PRETORIA
- the submission*

“Original assessments -

- Page 19 of 27

- (a) *the making of an assessment under subsection (4) does not detract from the obligation to submit a return;*
 - (b) *the taxpayer in respect of whom the assessment has been issued may, within 30 business days from the date of assessment, request SARS to issue a reduced assessment or additional assessment by submitting a complete and correct return; and*
 - (c) *an assessment under subsection (4) is not subject to objection or appeal unless the taxpayer submits the return and SARS does not issue a reduced or additional assessment.*
- (6) *A senior SARS official may extend the period referred to in subsection (5)(b) within which the return must be submitted, for a period not exceeding the period for which a penalty may be automatically increased under section 211(2).*



28. Section 92:

“Additional assessments -

If at any time SARS is satisfied that an assessment does not reflect the correct application of a tax Act to the prejudice of SARS or the *fiscus*, SARS must make an additional assessment to correct the prejudice.”

29. Section 95

“Estimation of assessments -

- (1) *SARS may make an original, additional, reduced or jeopardy assessment based in whole or in part on an estimate if the taxpayer-*
 - (a) *fails to submit a return as required; or*
 - (b) *submits a return or information that is incorrect or inadequate.*
- (2) *SARS must make the estimate based on the information readily available to it.*
- (3) *If the taxpayer is unable to submit an accurate return, a senior official may agree in writing with the taxpayer as to the amount of the tax chargeable and issue an assessment accordingly, which assessment is not subject to objection or appeal.”*

30. Section 99

“Period of limitations for issuance of assessments -

- (1) *An assessment may not be made in terms of this Chapter-*
 - (a) *three years after the date of assessment of an original assessment by SARS;*

- (b) ...
- (c) ...
- (d) ...
- (e) ...

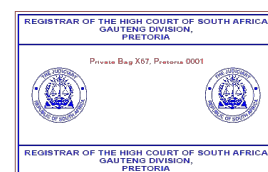
(2) Subsection (1) does not apply to the extent that-

- (a) in the case of assessment by SARS, the fact that the full amount of tax chargeable was not assessed, was due to-
 - (i) fraud;
 - (ii) misrepresentation; or
 - (iii) non-disclosure of material facts;"

31. Section

"102 Burden of proof -

- (1) A taxpayer bears the burden of proving-
 - (a) that an amount, transaction, event or item is exempt or otherwise not taxable;
 - (b) that an amount or item is deductible or may be set-off;
 - (c) the rate of tax applicable to a transaction, event, item or class of taxpayer;
 - (d) that an amount qualifies as a reduction of tax payable;
 - (e) that a valuation is correct; or
 - (f) whether a 'decision' that is subject to objection and appeal under a tax Act, is incorrect.
- (2) The burden of proving whether an estimate under section 95 is reasonable or the facts on which SARS based the imposition of an understatement penalty under Chapter 16, is upon SARS."



F) APPLICATION OF THE LAW

32. Based on the information available to SARS, it is satisfied that the under declared income calculated in annexure **LTM-02** and summarised in **Table 2** above represents amounts the taxpayer was obliged to declare for Gross Income and Capital Gains Tax purposes.

33. SARS is further satisfied that the under-declared income comprising of non-salary related deposits received in the taxpayer's bank accounts, deposits made in respect of the motor vehicle contracts from unknown income sources, instalments and settlements payments received in the motor vehicle finance accounts from unknown income sources, and the purchase consideration for a fixed property settled from unknown income sources, represents amounts in cash or otherwise received by or that accrued to the taxpayer and are liable to be taxed under the Gross Income definition.
34. With regards to the three (3) fixed properties sold during the tax periods under audit, the taxable portion of the CGT, as determined in accordance with the **Eighth Schedule to the IT Act**, it is established that these amounts were not declared in the respective tax periods and is now subject to being assessed.
35. Therefore, all under-declared income and CGT in the 2009 to 2019 years of assessment will now be subject to normal tax in terms of **section 5(1)(c) of the IT Act**.
36. During the 2009 to 2016 years of assessment, in which the taxpayer filed returns, SARS intends to raise additional assessments in terms of **section 92 read with section 95 of the TA Act**.
37. During the 2017 to 2019 years of assessment, in which the taxpayer failed to file returns, SARS intends to raise original assessments in terms of **section 91 read with section 95 of the TA Act**. In terms of section 95(5)(a) these assessments would not be subject to objection or appeal until the taxpayer has complied with his obligation to submit the respective outstanding tax returns.
38. SARS points out to the taxpayer that in terms of **Section 102 of the TA Act**, he *inter alia* bears the burden of proving that an amount, transaction, event or item is exempt or otherwise not taxable.
39. The taxpayer is obliged to keep records as contemplated in terms of **Section 29 of the TA Act**.



G) PREScription

40. According to SARS' records, the tax returns for the 2009 to 2016 years of assessment

would in the normal course have prescribed in terms of section 99(1) of the TA Act.

41. However, according to SARS section 99(1) of the TA Act does not apply in this instance, since the full amount of tax chargeable in those years was not assessed to tax since there was fraud, misrepresentation; or non-disclosure of material facts as envisaged in terms of section 99(2) of the TA Act by the taxpayer not filing true, complete, and accurate returns. SARS therefore intends to reopen the assessments for the said years of assessment .

H) UNDERSTATEMENT PENALTY

42. In terms of section 222 (1) of the TA Act, in the event of an 'understatement' by a taxpayer, the taxpayer must pay, in addition to the tax payable for the relevant tax period, the understatement penalty determined under subsection (2) unless the understatement is as a result of a *bona fide* inadvertent error.
43. In terms of section 222(2) of the TA Act, in the event of an understatement by a taxpayer for the applicable tax period, an understatement penalty will be levied in accordance with the table set out in section 223.
44. In terms of Chapter 16, Part A of the TA Act, SARS is satisfied that there was an understatement of the taxpayer's taxable income and that SARS ought therefore raise understatement penalties in raising the proposed assessments.
45. After having considered the provisions of section 222 read with section 223 of the TA Act, in determining the percentage to be applied, SARS considered the below facts.



Facts relevant for the imposition of an understatement penalty

46. The tax returns filed for the 2009 to 2016 years of assessment do not reflect the true extent of income the taxpayer received.
47. The taxpayer failed to file returns and declare income it received for the 2017 to 2019 years of assessment.
48. The tax resulting from the above non-compliance has caused SARS a prejudice and is liable for an understatement penalty.

49. Should no representations be received from the taxpayer, it is SARS' preliminary view that the below facts are relevant in determining the percentage understatement penalty applicable in the matter.

Behaviour: Intentional Tax Evasion

50. SARS has considered the following facts in assessing the taxpayer's behaviour:-

50.1 The taxpayer was registered for income tax and is lawfully obliged to submit accurate and truthful tax returns for the tax periods under review.

50.2 In addition to regular salary deposits, the taxpayer received a substantial number of other deposits in the bank accounts under his control, including payments made for his benefit into the vehicle finance accounts. Therefore the substantial income transactions are deemed to be within the taxpayer's knowledge. However, these amounts were not declared to SARS. This is according to SARS indicative of the taxpayer's intention to evade the tax liability arising from those transactions.



50.2.1 During SARS' examination of the taxpayer's tax affairs, it was found that the taxpayer has a record of a previous CGT under-declaration which SARS reassessed. In this regard, it is found that the taxpayer failed to make a CGT declaration in the 2015 tax period which SARS rectified through an additional assessment issued on 28 April 2015.

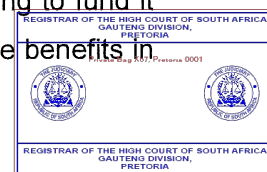
50.2.2 It is further noted, that subsequent to the aforementioned SARS intervention, the taxpayer, in addition to not declaring Gross Income received, failed to declare CGT transactions in respect of 2 other fixed properties sold.

50.3 Regarding the fixed property the taxpayer acquired for R13,500,000, the taxpayer was a party to the transaction, which led to the acquisition and registration of the property in his name and to his benefit. In the absence of anything to the contrary, the facts show that the taxpayer received and enjoyed the benefit of ownership equal to the property's value without having to pay for it.

50.4 Despite having filed a tax return for the 2016 year of assessment, the taxpayer failed to make a declaration of such benefit.

50.5 With regards to the deposits paid in respect of the motor vehicles, as well as the settlement and instalment payments the financial service providers received on behalf of the taxpayer, the taxpayer was again a party to these agreements with the full knowledge of the contractual terms, including the deposits payable on those respective contracts. On the basis of the information at SARS' disposal, the deposits did not originate from the taxpayer's bank accounts but from an unknown source.

50.6 Given the taxpayer had the benefit of these amounts without having to fund it from his own resources, the taxpayer again failed to declare those benefits in the tax returns filed in the respective tax periods.



50.7 It is also apparent from the tax returns submitted, that the taxpayer had access to a tax practitioner. Despite this, the taxpayer still failed to comply with his statutory obligations.

50.8 Therefore, and unless the taxpayer can offer SARS plausible explanations in respect of the under-declarations, it is SARS' preliminary view that the prejudice suffered by SARS was caused by intentional and wilful actions of the taxpayer.

Conduct: Obstructive

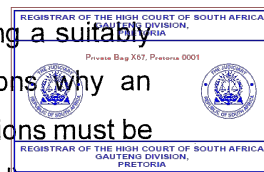
51. In assessing the taxpayer's conduct, SARS has recognised that the taxpayer has been uncooperative during the audit.

51.1 This stems from the fact that despite SARS having granted an extension, the relevant information requested by SARS for purposes of this audit still remains outstanding.

51.2 On the expiration of the extension date, as well as the due date on SARS' final demand letter, the taxpayer has since failed to establish communication with SARS explaining the non-compliance or making submissions for a further extension.

51.3 Under these circumstances, SARS' preliminary view is that the taxpayer's conduct is obstructive and has directly contributed to the adverse findings.

52. In light of the above and read with the table contained in section 223 of the TA Act, SARS intends to levy an understatement penalty at a rate of **200%** on the unassessed income tax liabilities.
53. The SARS position on the understatement penalty as set out above is not final and is subject to review by an independent committee taking into account any response on behalf of the taxpayer to this audit findings letter.
54. The taxpayer is afforded an opportunity to make such written representations, as it deems appropriate with regard to the above findings, including proposing a suitably motivated USP percentage that should be levied, alternatively reasons why an understatement penalty should not be imposed. Such written representations must be accompanied by relevant substantiating documentation (relevant material).



I) INTEREST ON UNDERPAYMENT OF PROVISIONAL TAX

55. In terms of section 89quat(2), interest is payable on the underpayment of provisional tax that arises as a result of the above adjustment.
56. In terms of section 89quat(3), the Commissioner may, having regards to the circumstances of the case, direct that this interest shall not be paid in whole or in part if the Commissioner is satisfied that the interest payable was as a result of circumstances beyond the control of the taxpayer.
57. Under the circumstances, there is no indication or evidence before the Commissioner at this stage, which show circumstances beyond the taxpayer's control. Therefore SARS intends to levy interest on the underpayment of provisional tax in raising the proposed assessments.

J) CONCLUSION

58. Failure to submit a fully substantiated reply to SARS' findings letter by **5 August 2021** will result in SARS proceeding to raise the assessments proposed in this letter without

further notification.

59. Please provide copies of the relevant material and retain the originals for your records.
60. Despite the required retention period, you must retain all records relevant to this audit until the audit is concluded.

Yours faithfully



B NGEMA
MANAGER

For the **SOUTH AFRICAN REVENUE SERVICE**



AK SUREDIN
OPERATIONAL SPECIALIST



TSHEPO LUCKY MONTANA

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16 AUGUST 2022



Mr Edward Kieswetter

Commissioner: South African Revenue Services

Lehae La SARS Building

299 Bronkhorst Street

New Muckleneuk

Brooklyn

PRETORIA

0181

Attention: **Megan Labuschagne**

VZLR Attorneys

Monument Park

T.L. Montana

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Re: **LETTER OF AUDIT FINDINGS: LT MONTANA - 0213066038**

I refer to the SARS Letter of Audit Findings issued on the 7th July 2021. I wish to respond as follows:

COOPERATION WITH SARS

1. I am fully aware of my tax obligations to our beloved country, South Africa that has given me so much and I remain committed to cooperate with the tax authorities. I have filed my tax returns without fail over two decades when I was still employed and had cooperated consistently with SARS through my tax advisor.
2. SARS Letter of Audit Findings refers to various requests for information from 4 December 2020, my request for extensions and its letter of Final Demand issued on 2 February 2021 "in terms of which the taxpayer was granted a further period until 9 February 2021 to fully comply with the requirements of the notice of audit letter". I find this disingenuous and extraordinarily dishonest.
3. The statements are aimed at giving the reader of the Letter of Audit Findings the impression I refused or failed to cooperate with SARS in its legal duties. As a matter of fact, I had instructed Messrs Serisa Davids of Millionsure Tax Services to request extensions from SARS.
4. I had indicated at the time I was in the middle of my preparations for my Statement and appearance to the Judicial Commission of Inquiry into State Capture, Corruption and Fraud in the Public Sector and Other Organs of State ("State Capture Commission"), led by Deputy Chief Justice RMM Zondo. I only appeared before the State Capture Commission from 16 April 2021.



T.L. Montana

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5. The fact I was sent these requests for information at the time I was preparing to submit my statement to the State Capture Commission and to testify is in itself telling. It was an attempt to intimidate me not to call out SARS for its illegal activities.
6. SARS further states "tax returns were not filed for the 2017 to 2020 years of assessment". This is true. I am not employed and have no regular income. I may have few properties but I do not have an income at this point in time. I have conveyed this to SARS on various occasions.
7. In my public response after SARS obtained a warrant of execution to attach my moveable assets, I confirmed "I owe the taxman an amount of R1.6 million arising from the sale of two properties – capital gains tax (CGT)". I further indicated "I agree to settle the amount as soon as I have disposed of another property, which was SARS was informed of".
8. I have since sold my property in Saxonwold for R5 million, with the transfer of registration going through in March 2021 . I had a mortgage bond of R4.6 million on the property with ABSA which the bank had extended to me from 2004.
9. The Conveyancers were instructed by me to work with SARS so that the remainder from the proceeds of the Sale to be paid directly to SARS after bond cancellation, payment to the City of Johannesburg ("COJ") for the issuance of the Clearance Certificate, payment to the purchaser to fix the bathroom as well as payment to the electrician to ensure compliance with Electrical Safety Regulations.
10. The balance of R971 641.74 had since been paid to SARS by the Conveyancers. As SARS is well aware, Standard Bank decided to withhold the balance of R350 000, 00 of the purchase price until the purchaser had completed certain renovations.



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11. The conveyancers had confirmed this amount will be paid directly to SARS as soon as Standard Bank has authorized the release of the funds. The total amount due to SARS from the proceeds of the sale of the property is R1, 321 641.24.
12. SARS states in its Letter of Audit Findings that there is an outstanding balance of R964,711.10 in my tax account at the date of this communication. This cannot be correct and does not correspond to figures presented above as well as payments already made to SARS, from the proceeds of the sale of my Saxonwold property.
13. An objective review of my tax affairs tells a different story: a law-abiding and tax compliant citizen, and not a person involved in "criminal and illicit economic" dealings as suggested in your Letter of Audit Findings. I reject this insinuation and such blatant abuse of power by SARS.



VINDICTIVE ACTION AND A WITCH-HUNT

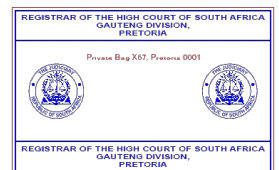
14. It is unacceptable to me when SARS realized the debt owing will soon be settled or liquidated, it shifted the goalposts and decided on an audit going as far back as the 2009 Financial Year. This is not only vindictive and sinister conduct by SARS, but I am advised, unlawful. I will simply not cooperate with any unlawful conduct by SARS or any Organs of State.
15. SARS is trying to justify its unlawful conduct by presenting this as an audit into potentially "criminal and illicit economic" dealings on my part, and that there may have been other sources of income which I did not declare. There is no evidence to back these false and alarming claims.

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16. I do not regard this particular Audit as being fair, legitimate and lawful. Even before obtaining audit evidence, SARS had drawn adverse findings and made damning statements, without a proper review of the evidence, and first, obtaining my input.

17. Instead, SARS has chosen a path to criminalize me and suggest there is some underhanded activities on my part. I reject this with the contempt it deserves. I could not find the evidence or facts in your Letter of Audit Findings supporting the very alarming claims of potential "criminal and illicit economic" dealings on my part.



18. I am however not surprised by the content and tone of SARS's Letter of Audit Findings. It confirms my long-held-view that SARS is being vindictive and pursuing a sinister agenda against me. SARS should therefore not expect me to be intimidated by its conduct or for me to cooperate in a witch-hunt against myself.

19. I have concluded from recent events involving SARS, and can say this without fear or favour, that not only has SARS turned itself into a criminal organization pursuing sinister agendas on behalf of certain individuals or networks but is fighting political battles beyond its legal mandate.

20. The only difference being SARS is "A Criminal Organization of a Special Type". It derives its power and authority from being an Organ of the State, compared to other criminal organizations seen to be acting outside the law. I will elaborate further on this in this response and provide evidence to support my claims.

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21. I highlight and explain below how irrational SARS claims of “criminal and illicit economic” dealings are. This is simply to justify the abuse of power, my continued harassment under repeated audits and unlawful conduct by SARS.

SUGGESTIONS OF “CRIMINAL AND ILLICIT ECONOMIC” DEALINGS HAVE NO BASIS

22. There are a number of alarming claims being made and erroneous conclusions reached by SARS in its Letter of Audit Findings. The objective of this Audit is clear: a deliberate attempts to overestimate figures, increase the taxable amount due to SARS and when I fail to pay, SARS obtain another warrant of execution and go for the remaining assets I still has. This is a well-calculated strategy to ruin me financially.

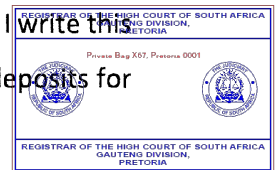


23. Unfortunately, I have no material or financial records at my disposal. I no longer have access to the bank records for some of the transactions. I will however focus on those claims where my recollection still allows me.
24. The first alarming claim by SARS in its Letter of Audit Findings relates to payment of cash deposit to purchase vehicles to the total value of R3, 008,662. SARS says it has examined my accounts and “established that the deposit amounts shown on the signed contract did not originate from those accounts”. This is fiction at its best.
25. If SARS was interested in finding the truth and not pursuing me for other purposes, it would have done the most basic of investigations, then call me for clarification before drawing such alarming and false conclusions. If SARS has done proper investigations guided by a commitment to fairness, it would have realized the amounts reflected in its Audit Findings as cash deposits are infact not cash.

T.L. Montana

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26. These reflect trade-in values of the old vehicles whenever I purchased a new vehicle. It goes without saying these trade-in values will be recorded as deposits by the relevant Car Dealership. It is therefore logical the deposits will not originate from any of my accounts.
27. The information should be available from the records of the relevant Car Dealerships from where these vehicles were purchased as well as motor/asset financing institution which financed each of the vehicles. There were never ever cash deposits made by me.
28. I will not deal with each vehicle because I do not have the details before me as I write this response. However, I can say with absolute certainty there were never cash deposits for any of the vehicles I purchased in the last 10 years.



29. The second alarming claim is that I failed to disclose the sale of my properties for tax purposes. Again, this is an attempt to inflate the taxable amounts through what I term "double-dipping". The first debt for which SARS obtained a warrant of execution to attach my moveable assets, included some of the properties but SARS has included these in its Letter of Audit Findings. I will attempt to disaggregate the issues and address the property claims:

- The purchase of my properties was mainly financed by ABSA through a facility known as the ABSA Private 1 Bank Account with a limit of R10.5 million. I bought four properties from these properties and my monthly repayment was R95 973. With the sale of ERF 178, Saxonwold, I have been able to settle the facility in full.
- There is a family property in Mamelodi registered in my name, for family reasons. This was a property which belonged to my sister and her late husband. But due to dispute over the estate of my sister's late husband, the Court decided the property be auctioned after disputes between our family and our in-laws.

T.L. Montana

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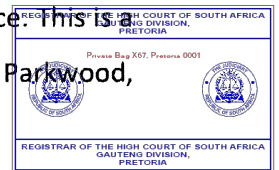
- I purchased the property when it was put on auction in 1998 which was financed by FNB for R116 000. I settled the full amount and the bond cancelled in 2015. We are in the process of transferring the property into the name of my sister or into the name of a family trust.
- The Letter of Audit Findings mentions the property in Hurlingham registered in my name and state the sources of funds for this property are not known. The sources of these funds have not been a secret as suggested by SARS. The sources of the funds were from the proceeds of the sale of my property: ERF359, Parkwood, Johannesburg. I had instructed Mr Riaan van der Walt to pay on my behalf an amount of R2 million as a deposit from the proceeds of the sale of my property Erf 359 Parkwood, Johannesburg, which was one of the properties financed from the ABSA Private 1 Bank Account.
- The difference of R11.5 mil was paid by Midtownbarce (PTY) Ltd ("Midtownbrace"). Midtownbrace and I had entered into a Joint Venture Agreement for the development of the property. We signed the agreement in early 2015 as well as documents for the registration of a bond over the property in favour of Midtownbrace. In terms of the Agreement, I was expected to raise an additional R9,5 million to match the investment by Midtownbrace.
- The development did not go ahead as planned for a number of reasons, chief among these being changes in my financial position and that I could no longer raise the required capital for development purposes.



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- We have been working together with Midtownbrace to explore other development options for the property, leasing options or to find another investor. We agreed that if any of the option do not succeed, the property will be sold and Midtownbrace repaid its money. The debt was disclosed in statements of my financial position when I applied for further finance from ABSA and FNB.
- With the sale of ERF178 Saxonwol which was my primary residence, I have now relocated to my other property, ERF161, Waterkloof in Pretoria, as my primary residence. This is a property I also purchased for cash from the proceeds of the sale of ERF359, Parkwood, Johannesburg.
- I am not certain if the calculation of the CGT provided in the Letter of Audit Findings in respect of Portion 2 of ERF 70 of Hurlingham of the property is indeed correct. My understanding has always been that the calculation of Capital Gains Tax ("CGT") kicks in when part and/or whole of the property is sold and the value or purchase price exceeds the original purchase price paid for the property. I will take advise on this one and if SARS is correct, I will enter into agreement on the re-payment of the calculated amounts.
- The sale of ERF1242, Waterkloof, Pretoria is almost equal to the price I paid for the property. There is no CGT applicable in this sale.
- There is also no CGT applicable to the sale of the ERF 178, Saxonwold.
- I accept CGT is applicable and payable on two of the properties I sold: ERF 161 (R), Waterkloof, Pretoria and ERF 359, Parkwood, Johannesburg. However, these two were factored when the calculation of CGT was made, resulting in the debt of R1,6 million resulting in the warrant of execution which saw my moveable assets auctioned already. SARS has already received or is being paid R1,3 million in this regard. There cannot be double payment ("double dipping") in this regard.



T.L. Montana

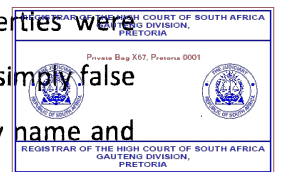
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- I had used the proceeds of the sale of ERF 161 (R), Waterkloof) to purchase a property in Victoria Street, Waterkloof. I had paid a non-refundable deposit of R2,5 million for the purchase of the property and had commenced with renovations. However, the deal fell through after the owner pulled out of. I still trying to recover the money.
- The purchase price for ERF359, Parkwood was R6.8 million. From the proceeds of the sale, two million was paid to ABSA to cancel the bond over the property and reduce the ABSA Private 1 Bank Account Facility, a deposit of R2 million was made for ERF 70, Hurlingham, Johannesburg and another R2,2 million was paid in the acquisition of ERF161, Waterkloof, Pretoria. These payments were made on my behalf by Riaan van der Walt from the proceeds of the sale of ERF 359, Parktown.
- It is important to note AJ Kempen Incorporated was the Conveyancer for two of my properties sold in 2017: The first property was 333 Main Street, Waterkloof (Erf 161(R), Waterkloof) and the second was Portion 2 of Erf 70 Hurlingham, Johannesburg. These transfers were not separate income for me but part of the purchase price of the properties. These are legitimate payments, not part of " criminal and illicit economic dealings" on my part, as suggested by SARS in its Letter of Audit Findings.
- Transfers from J Bredenkamp Incorporated were payments for (1) Occupation Rent and Interests for the amount held in Trust related to the sale of ERF 70, Hurlingham. The Seller remained in the property for much longer and it was agreed occupational rent will be paid. These were legitimate payments.



30. I provide details on my properties to indicate the basis of the property portfolio I have built over the years. This has nothing to do with “criminal and illicit economic” dealings. In its Letter of Audit Findings, SARS is in essence repeating the same lie. It is being cunning and trying so desperate, under the guise of an Audit, to revive the very same lies I have dismantled at the State Capture Commission.

31. There have been allegations made by various forces suggesting my properties were bought for me by a company linked to or involved in PRASA tenders. This is simply false and not supported by any evidence. The objective was simply to tarnish my name and project me as corrupt.



32. Four properties had been mentioned in the media and at the State Capture Commission. These properties are owned by Precise Trade and Invest (“Precise Trade”), a company belonging to Mr Riaan van der Walt, who was my business partner at some point. The total purchase price of the four properties was estimated at R36 million. There is no link between these four properties and the other properties mentioned in the SARS Letter of Audit Findings.

33. There have been desperate attempts to link me to these four properties by forces directly connected to SARS, applying the so-called nonsensical theory of “criminal and illicit economic” dealings to target some of us. I am on record as saying these attempts to link me to the four properties are not only false but defamatory.

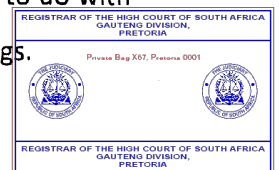
34. I have submitted a detailed statement to the State Capture Commission disputing the lie I bought four properties to the value of R36 million. It was alleged the money came from PRASA tenders. SARS has access to this statement I made under oath to compare and verify the true facts.

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35. In respect of transfers made by Precise Trade, Riaan van der Walt and I had a relationship and worked together on a number of fronts. When we decided to terminate our relationship, he had indicated there was an amount of R1,3 million owed to him. I also indicated I suffered losses for joint venture activities we had jointly undertaken.

36. SARS refers to the deposit of foreign currency into my account as another indicator of possible "criminal and illicit economic" dealings. I have kept some of the foreign notes I did not use during many of my official international travels. This has nothing to do with "criminal and illicit economic" dealings as stated in your Letter of Audit Findings.



37. It is suggested funds transferred into my account by Mr Thabo Mokoena are part of illegal activities or "illicit economic" dealings. Thabo Mokoena is a businessman, close personal friend and a comrade of mine. We have a relationship going back before 1994. Thabo and I did things together and would lend each other money. This is a nature of our relationship.

38. Thabo Mokoena paid for my personal and business activities at the time when I ran out of cash. We agreed I will pay back when I have either sold any of my properties and/or he will gain a stake if the business opportunities I was pursuing at the time materialised. We knew the monies had to be paid back if any of the opportunities I was pursuing did not materialize. This has nothing to do with "criminal or illicit economic" dealings as suggested in your Letter of Audit Findings.

39. In the period leading to the ANC 54th National Conference held in December 2017, a number of volunteers working in the political campaign were owed monies for their work. I was one of the campaign coordinators for one of the candidate. We had requested financial contribution from Mr Sandile Zungu and he had agreed to contribute R500 000, 00.

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40. The funds were channeled through my personal account. A close scrutiny of my bank statements will show I disbursed the funds immediately to volunteers in the various regions of the country. This was not income for me or monies for my personal use.
41. The Letter of Audit Findings identify deposits made by El Shaddai Investments and W.K. Landgrebe. I confirm these amounts were paid to me. I had obtained bridging finance from these entities when there were delays to approve demarcations by the CoJ, as part of the sale of Portion 2 of ERF 70, Hurlingham. These were loans and Acknowledgement of Debts were entered into and signed between the parties.
42. However, the loan amounts were repaid on my behalf by the Conveyancer, **AI Kempen** Incorporated, from the proceeds of the sale of the portion. There is no "criminal or illicit economic" dealings as insinuated by SARS in its Letter of Audit Findings.
43. The deposits by the Chabane Family Trust were repayments of monies I had spent done securing a property for the family and renovations. I have used my own money to pay for the renovations for a property the family would occupy. I was asked by the leadership to assist the Chabane Family to find suitable accommodation to relocate to after the permissible period allowed by regulations to stay in the Ministerial residence had come to an end. This was after the tragic passing of their husband and father, Mr Collins Chabane, who was Minister in the Office of the President. We agreed I will be paid back an amount of R1.8 million to recoup the money I had spent on the property.
44. Like Thabo Mokeona, Mr Kabelo Mantsane is my former colleague and a personal friends. He had loaned me the amount in times of need. I also lend him money or support in some of his personal ventures. The amount is still owing to Mr Kabelo Mantsane.

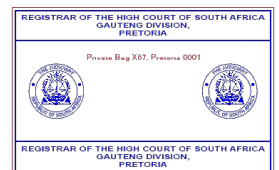


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45. There are other deposits of small amounts which I am able to deal. I do not have the details or recollection of the exact circumstance of each of the transaction. I have withdrawn cash from my cheque account and Private One Account for personal use, to assist family or lend money to friends during times of need. Some of the monies will be paid back in cash and I would deposit these into my accounts. There is nothing "criminal or illicit economic" dealings about any of these transactions.

THE GENESIS OF MY CURRENT TROUBLES WITH SARS



46. My troubles with SARS have nothing to do with "undeclared income". This started in July 2019 after I had written to the Chairperson of the State Capture Commission, Deputy Chief Justice RMM Zondo on 26 July 2019, offering to testify before the Commission. I had stated those making allegations of State Capture and Corruption against others are infact the most corrupt. SARS and its networks are included in this list.

47. My letter to the DCJ RMM Zondo was widely publicized. A few days later, I received an e-mail on 30 July 2019 from one Khaya Lupuwana of SARS informing me about outstanding balances due to SARS. I was abroad at the time but had committed to make contact on my return and work with SARS to resolve the matter.

48. I had submitted my draft statement to the Commission which dealt with a number of issues, I specifically mentioned SARS as part of a much bigger criminal network. This was the beginning of my troubles.

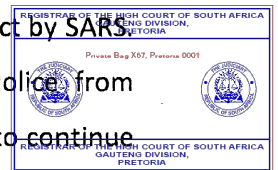
49. By November 2019, SARS had already obtained a warrant of execution to attach my moveable assets without me being notified.

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50. On the day my furniture and other household items were removed from my Saxonwold home, SARS officials accompanied the Sherriff into my house. It was in the morning and I was taking a bath when I heard noise inside the house. When I went out to check, I found officials of SARS inside the house and the Sherriff had started moving some of the furniture.

51. The reason for the scuffle was because I had asked SARS officials why they had broken the gate and forced their way into my house. This was clearly criminal conduct by SARS. A scuffle ensued between myself and SARS officials inside my house. Police from Rosebank arrived at the house to restore some peace. I allowed the Sherriff to continue with his work. Furniture and other valuable items were removed from the house.



52. In early 2020, SARS's attorneys had notified me of the date for the auction of my moveable assets. I had then raised bridging finance to settle my debt with SARS. I then asked an intermediary to approach SARS to settle the outstanding debt before my moveable assets were auctioned.

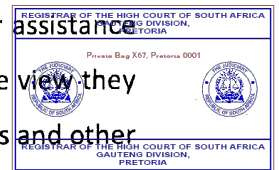
53. The response came that SARS was not interested in reaching any settlement but wanted to "deal" with me. I am aware of many settlement agreements SARS had entered into with various taxpayers, including with real criminals, running into millions. These are however no subjected to closer public scrutiny or oversight by Parliament. I challenge SARS to release the terms and amounts of various settlements the tax authority entered into over the last decade. They will show the level of criminality by SARS.

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54. I had received feedback and pictures of the auction conducted in August/September 2020. It was heartbreaking to see my furniture and other valuable household items, I had worked so very hard for, had been deliberately broken, so that they could be sold for a song. SARS was determined to teach me a lesson for daring to call out the powerful network.

55. In addition, I became aware of efforts by a SARS official by the name of Viwe Mlenzana to pursue me. He had visited PRASA and met with some employees, asking for assistance with information against me. He had also met other individuals conveying the view they wanted to deal with me. I was alerted of this by some of my former colleagues and other persons.



56. Viwe Mlenzana is still bitter after I had dismissed him from the employ of PRASA. A Disciplinary Hearing found him guilty of improper conduct as the Acting CEO of Shosholozza Meyl, then a division of PRASA. Among the charges was financial misconduct where he pressured junior employees in the finance department of Shosholozza Meyl to pay certain contractor (s) with links to him. This he did when he was on annual leave during the festive season. These contractors were themselves appointed irregularly.

57. The employees had reported this to the Acting Group CEO of PRASA at the time and appropriate disciplinary action was instituted against Viwe Mlenzana for this and other transgressions.

58. The Disciplinary Hearing had found Mr Viwe Mlenzana guilty of the charges but had recommended for him to be demoted. I had rejected the recommendation and decided instead to dismiss him from the employ of PRASA. I made it clear these were serious transgressions by a senior executive, and more specifically someone in the position of a CEO, a position of trust that Viwe Mlenzana occupied at the time.

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59. View Mlenzana did not challenge the guilty verdict from the Disciplinary Hearing. He went to the CCMA or to Arbitration to challenge the fact that I had refused to accept the recommendation of the Chairperson of the Disciplinary Hearing and won.

60. I was not obliged to accept the recommendation of the Chairperson of the Disciplinary Hearing. It was a recommendation to the employer of which I was GCEO and had the final say. Thereafter, the parties reached a settlement agreement for View Mlenzana to be released from PRASA but paid for the period he was dismissed.



61. However, he had used his employment at SARS to pursue his vendetta against me.

WHY IS THE SOUTH AFRICAN REVENUE SERVICES PURSUING ME?

62. In my Statement to the State Capture Commission, I had identified two specific areas for which SARS is clearly abusing its position and involved in criminal activity. I had exposed this and spoken out without fear or favour. This has made me the target of a massive offensive by the criminals at the heart of SARS. What are these criminal activity?

63. My only crime was that I had identified a powerful and criminal network driven by Pravin Gordhan, Warren Goldblatt, Werksman Attorneys, Basileus Concilium Profession Services ("BCPS"), Ukhozi Forensics, Ivan Pillay, Johan van Loggerenberg and others.

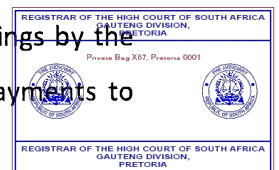
64. I described this in my submission as the "sophisticated network" responsible for the destruction of PRASA and for manipulating the entire country for criminal purposes.

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65. Under the direction of then Minister of Finance and former SARS Commissioner, Pravin Gordhan, the Minister of Transport appointed Popo Molefe as the chairman of the Board of PRASA. In turn, Popo Molefe played a central role in the irregular and unlawful appointment of Werksmans Attorneys to undertake an investigation into irregular and wasteful expenditure at PRASA.

66. The irregular and unlawful appointment of Werksmans Attorneys and its contracted companies is not only dealt with in my Statement to the Commission. Findings by the Auditor-General South Africa ("AGSA") had found the appointment and payments to Werksmans Attorneys and its partners, were irregular.



67. I am also aware both Popo Molefe and Zodwa Manase had been called to make statements to law-enforcement agencies on the appointment of Werksmans Attorneys. The preliminary findings by law-enforcement agencies confirm the irregular and unlawful appointment and numerous payments made to Werksmans Attorneys and its partners.

68. Werksmans Attorneys appointed another company called BCPS, a company belonging to Warren Goldblatt, which in turn appointed Ukhozi Forensics. This is the vehicle used by former SARS executives, Ivan Pillay and Johan van Loggerenberg for various activities, including surveillance of individuals like Former President JG Zuma, myself and many others. These former SARS executives are not listed as the owners of Ukhozi but appear as "consultants" to undertake specific projects. Many of these projects serve the political interests of Minister Pravin Gordhan.

69. We also see this in Transnet where Minister Pravin Gordhan again appointed Popo Molefe as Board Chairman. Transnet has appointed MNS Attorneys to undertake an investigation similar to PRASA. Whilst they could not get Werksmans Attorneys to do the investigation at Transnet, they were able to force MNS Attorneys to bring on board Ukhozi Forensics to do similar work they did at PRASA.

70. We have seen Minister Pravin Gordhan defending Popo Molefe in Parliament and unlawful payments made by MNS and other companies contracted to Transnet to the Popo Molefe Foundation Trust. In my submission, I have asked the Chairperson, Deputy Chief Justice RMM Zondo, to issue a directive to the Commission to subpoena the bank and financial statements of the Foundation Trust.



71. I intend to lodge a formal complaint with the Office of the Public Protector as well as with the Directorate for Priority Crime Investigation ("DPCI").

72. I am also aware that BCPS and Ukhozi Forensics are at the heart of other unlawful intelligence operations. Clearly, these are also vehicles used by foreign countries to advance and protect their interests in our country.

73. We have seen how SARS became a key pillar of the strategy pursued by Pravin Gordhan, Warren Goldblatt, Popo Molefe, Werksmans Attorneys and its partners. SARS started to pursue the people identified by the Werksmans investigation. SARS investigated persons like me and ignored those that are in the camp of the Pravin-Goldblatt Axis.

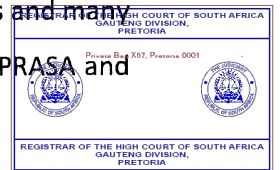
74. Many companies identified by Werksman Attorneys were summoned by SARS and had been subjected to repeat audits in pursuance of the agenda driven by the Werksmans investigation.

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75. The individuals and entities being subjected to audits, repeat audit findings and pressured to agree to things they did not support, were not identified in the ordinary course of the work of SARS. They were being pursued and their businesses destroyed because they were identified by the Werksmans investigation and the false belief these are linked to me and financially supporting Former President JG Zuma.

76. There is no sound basis why SARS has not conducted such audits (and repeat audits) on Werksmans Attorneys, Popo Molefe Foundation Trust, BCPS, Ukhozi Forensics and many others individuals like former SARS executives linked to the investigation at PRASA and Transnet.



77. There is no basis why payments made to the Popo Molefe Foundation Trust by companies contracted to PRASA and Transnet are not investigated by SARS. These have been on the public domain. If there is a good example of money-laundering and illicit economic dealings, the Popo Molefe Foundation Trust fits the bill.

78. However, SARS has failed to fulfil its legal mandate in respect of these individuals and entities linked to Pravin Gordhan, its former executives and Werksmans Attorneys. It is there to pursue some of us in furtherance of the decision made by its allies in areas or consideration not related directly to its legal and Constitutional mandate.

79. The decision by SARS to pursue others and classify them as being involved in "criminal and illicit economic" dealings whilst leaving others out, is simply driven by narrow commercial, political and criminal considerations.

80. The Werksmans investigation has a direct role and is the key driver behind the decision by SARS to pursue me and subject me to an Audit after I had almost settled the outstanding debt to SARS.

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81. The Werksmans investigation under the ambit of the Pravin Gordhan – Warren Goldblatt Axis is the reason many companies contracted to PRASA during my tenure as GCEO, are still today subjected to SARS audits, repeated audits and other punitive measures. This is simply unlawful.

82. Another issue raised in my Statement to the State Capture Commission deals with the role of Paul O’Sullivan. It is clear Paul O’ Sullivan collude with SARS officials to rob our beloved country of much-needed tax revenue and share the proceeds from “illicit dealings” with SARS Officials. I have been able to identify the names of your officials involved in these illegal activities.



83. My own investigations revealed Paul O’Sullivan had been extorting money from various business persons or companies experiencing problems with either SARS or law-enforcement agencies, Paul O’ Sullivan and his people would be there to intervene for a huge fee.

84. Paul O’Sullivan has a team of enforcers who extorts money from citizens or businesses running into millions. Attempts to extort money from me and other business persons were thwarted. I became the target of Paul O’ Sullivan.

85. I have seen statements wherein payments were made to Paul O’Sullivan by different companies to have their tax problems disappear. I ask myself, how is it possible that someone who does not work for SARS has this kind of power and is able to make millions from companies, as if he is an agent contracted by the institution.

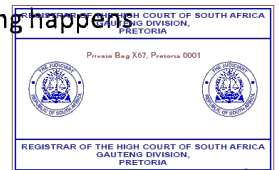
86. I was able to find the answer to these questions. This has to do with the “special relationship” Paul O’Sullivan has with key officials at SARS. SARS has been able to grant concessions and enter into settlement agreements with companies paying moneys to Paul O’ Sullivan. These at a huge loss to the State.

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87. It is my firm belief the Commissioner of SARS should be held personally liable and accountable for all these illicit deals involving Paul O' Sullivan and SARS officials.

88. My life has been threatened by criminal gangs who in my view are linked to Paul O' Sullivan and SARS officials. However, I will not be intimidated by SARS and its criminal networks. The names of officials within SARS have been shared with the right people in the political leadership and within law-enforcement agencies, in case something happens to me.



CONCLUSION

89. SARS should be conducting a fair and legal process. As it has done with other tax payers, give me the opportunity to negotiate a settlement commensurate with my current financial status and not my previous position as PRASA GCEO.

90. There is no doubt the immediate goal of this next phase of the SARS strategy against me is to finish what was started with the sale of my moveable assets. The goal is to ruin me financially and ensure this time I lose the remaining assets I had worked for over the years and reduce me to nothing.

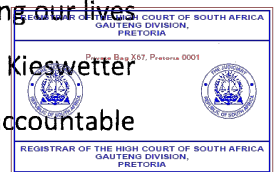
91. SARS can continue with its intimidatory tactics and unlawful activities but this will not change my position: SARS is an Organ of State involved in criminal activity. The Nugent Commission was a real diversion and failed to deal with the real issues. Infact, it was a lost opportunity that simply allowed the criminals inside and outside of SARS to consolidate their positions. The struggle to free our revenue service from control by powerful criminal networks continues.

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92. The Commissioner of SARS, Edward Kieswetter, knows he is leading a criminal organization. In addition, he had decided to follow in the footsteps of Pravin Gordhan and Ivan Pillay to use SARS to protect criminal networks and to use SARS to fight political battles.

93. It should be clear by now the faction Edward Kieswetter supports using his position at SARS and political individuals he worships will be defeated. The faction running our lives today will not be in power forever. There will come a day soon when Edward Kieswetter and the criminal networks running SARS will themselves be exposed and held accountable with the advent of change in our country.



94. As for me, I will not allow myself to be intimidated by SARS and allow myself to be a participant in an unlawful audit process which is targeting me and seeking my own demise.

95. I reserve my right to take on review the final audit findings by a Court of Law.

Yours faithfully

TSHEPO LUCKY MONTANA

T.L. Montana

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ATTORNEYS PROKUREURS

Mr Lucky T Montana

EMAIL: Luckymontana500@gmail.com

Our Ref: T STEYN/TMC/MAT131479

30 August 2021

SARS / LT MONTANA



1. We refer to your letter dated 16 August 2022 addressed to the Commissioner for the South African Revenue Service, Mr E Kieswetter. The date of your letter seems to be a typographical error insofar as the letter was received by our office on 16 August 2021.
2. Your letter under reference constitutes your reply to SARS' letter of audit findings dated 7 July 2021 and the content of your letter will be considered by the relevant SARS officials in finalising the assessment of your tax affairs.
3. However, various issues are raised in your letter under reference which may not be directly relevant to the audit and in so far as we deem it necessary, such allegations will be responded to herein. Where we do not respond to specific allegations in your letter under reference, we reserve our rights to do so at some later stage.

Ad paragraph 2 to 5:

4. We respectfully do not understand what you find "*disingenuous*" or "*extraordinarily dishonest*". What is contained in the letter of findings is based on facts and conclusions and is in no way aimed at creating any impressions or insinuations. Our records show that you were granted

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an extension within which to provide information which was initially requested from you in the notification of audit letter dated 4 December 2020. Despite the extensions, as at the date of issuing the letter of audit findings, no submissions in response to SARS' request for relevant material were made by you. Kindly advise us if your records differ from ours.

5. Your involvement in the Judicial Commission of Inquiry into State Capture, Corruption and Fraud in the Public Sector and Other Organs of State can respectfully not excuse you from your tax obligations towards SARS.
6. Any allegations of intimidation or illegal activities are denied.

Ad paragraph 12:

7. The total under declared income tax and capital gains tax is apparent from Table 2 in the letter of audit findings (refer to page 7 of the letter of audit findings). Regarding payments made to SARS, we confirm that your submissions will be taken into account in finalising the assessments in order to ensure correct quantification of your tax debt.



Ad paragraph 13:

8. SARS denies that its letter of audit findings in any manner suggests that you are a person involved in "*criminal and illicit economic*" dealings. There is no such insinuation in the entirety of the letter of audit findings and our client denies any abuse of power.

Ad: "*Vindictive action and a witch-hunt*" – paragraphs 14 to 21:

9. The allegations in these paragraphs are denied.
10. The audit of your tax affairs is based on factual evidence reviewed by SARS auditors and your allegation of unlawful conduct is denied. It is specifically denied that SARS made adverse findings before properly reviewing the evidence. The entire purpose of issuing the letter of audit findings was to afford you as the taxpayer an opportunity to respond thereto as envisaged in section 42 (2) and 42 (3) of the Tax Administration Act No. 28 of 2011 ("the Tax Administration Act"). Your submissions relevant to the letter of audit findings will be considered by SARS prior to issuing an assessment. Your repeated allegations of SARS making claims of criminal and illicit economic dealings is denied.
11. A taxpayer is selected for an audit, inspection or verification in terms of section 40 of the Tax Administration Act which affords SARS the right to select a person for inspection, verification

or audit on the basis of any consideration relevant for the proper administration of a tax Act, including on a random or risk assessment basis.

Ad: "Suggestions of "criminal and illicit economic" dealings have no basis" – paragraph 22:

12. The content of this paragraph is denied. SARS' audit is based on facts and evidence collected during the audit.

Ad "The genesis of my current troubles" - paragraphs 46 to 61:

13. The allegations contained in these paragraphs are denied.
14. Without derogating from the generality of the denial, any allegations that SARS is targeting you personally due to historical encounters with SARS officials or otherwise are specifically and vehemently denied.



Ad "Why is the South African Revenue Service pursuing me?" – paragraph 62 to 88:

15. The allegations contained in these paragraphs are denied.
16. Without derogating from the generality of the denial, any allegations that SARS is targeting you personally due to historical encounters with SARS officials or otherwise are specifically and vehemently denied.
17. With reference to paragraph 82 of your letter under reference, you are invited to disclose the names of the SARS officials which you allege are involved in illegal activities.

Ad paragraph 86:

18. Any allegation insinuating that SARS is not acting fairly is denied. All rights afforded to you in terms of the Tax Administration Act remain available. If you are intent on initiating settlement discussions, the rights afforded to you in terms of section 142 to 150 of the Tax Administration Act are available. You are invited to act in accordance with the relevant provisions of the Tax Administration Act should you wish to engage in a settlement procedure.

Ad paragraph 95:

19. SARS will finalise its assessment with due consideration of your submissions and once the assessments are finalised you are of course afforded all the rights contained in the Tax Administration Act to object to the assessment by following the necessary procedures.
20. Please acknowledge receipt of this letter.

VZLR INC

Per: Theo Steyn

Direct telephone number: 0124359364

E-mail: theo@vzlr.co.za



**Criminal and Illicit
Economic Activities
Illicit Economy Unit**

Office:
Lehae La SARS – Block H

Reference:
0213066038

Date:
11 October 2021

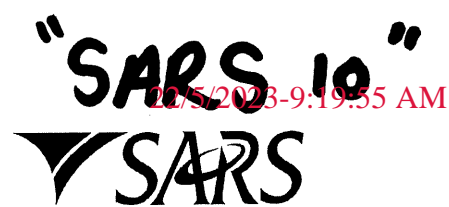
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Pretoria

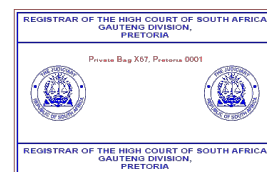
SARS online: www.sars.gov.za

Per e-mail:

luckymontana500@gmail.com

Dear Taxpayer

PROGRESS REPORT



The South African Revenue Service's (SARS) audit notification letter dated 5 November 2020 has reference.

SARS is currently conducting an audit in respect of the following tax types and tax periods.

Tax type	Taxpayer reference number	Tax period(s)
Personal Income Tax (PIT)	0213066038	2009 - 2019

This letter serves to inform you of the progress of the audit in terms of section 42 (1) of the TA Act.

Tax period(s)	Scope	Stage of completion
<u>Income Tax</u> 2009 to 2019	Income and Capital Gains Tax (CGT)	1. The audit is in the audit finalisation phase. 2. Take note of the below non-compliance.

Audit finalisation

SARS' audit findings letter dated 7 July 2021 and your submissions received on 16 August 2021 has reference. Please be advised that your submissions are currently under review and SARS will revert in due course with its audit finalisation correspondences.

Non-Compliance

In relation to the SARS audit notification letter and the response contained in paragraphs 6 of your submissions, please be advised that in terms of section 25 of the Tax Administration Act No 28 of 2011, as a taxpayer, you remain legally obliged to file all outstanding tax returns.

Should you have any queries relating to this audit, please contact the SARS legal representative Mr Theo Steyn of Van Zyl Le Roux ("VZLR") Incorporated on (012) 435 9364 for further information.



Sincerely

pp 

Audit Manager



Operational Specialist

**ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN
REVENUE SERVICE**



From: Lucky Montana <luckymontana500@gmail.com>

Sent: Wednesday, 13 October 2021 16:46

To: Megan Labuschagne <meganl@vzlr.co.za>

Subject: Re: MAT131479 - SARS / MR LT MONTANA - PROGRESS REPORT

"SARS"
22/5/2023 9:19:55 AM

Dear Megan

I acknowledge receipt of the letter from SARS updating me of progress in this matter.

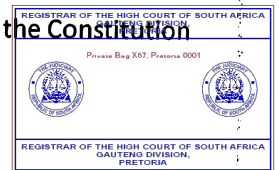
I am however advised not to accept any audit going beyond 5 years (2015/16 - 2020/21), unless SARS could present evidence in Court proving illicit trade or illegal activity on my part.

It is quite clear the real intention of SARS's Letter of Audit Findings, which I responded to in detail, was to suggest so-called illicit trade or unlawful conduct on my part, as a direct route to justify its current unlawful audit.

Please advise SARS that I will not accept and/or cooperate with any unlawful audit going back to 2009. SARS is legally obliged to provide evidence of any illegal conduct on my part to a Court of Law, which I rejected in my response to its Letter of Audit Findings.

I await your response so that I could decide on my next steps and protect my rights as enshrined in the Constitution and the laws governing SARS.

Yours sincerely



Lucky Montana

Sent from my iPhone



Monument Office Park,
71 Steenbok Ave, 1st Floor,
Block 3, Monumentpark,
Po Box 974, Pretoria, 0001
Docex 97, Pretoria

T (012) 435 9444
E vzlr@vzlr.co.za
F Gen/Alg (012) 435 9555
Deeds / Aktes (012) 435 9666
www.vzlr.co.za

"SARS 12"
22/5/2023-9:19:55 AM

ATTORNEYS PROKUREURS

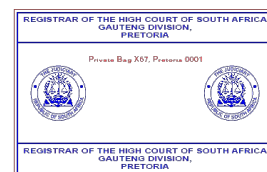
Mr Lucky T Montana

EMAIL: Luckymontana500@gmail.com

Our Ref: T STEYN/M LABUSCHAGNE /MAT131479

19 October 2021

SARS / LT MONTANA



1. We refer to your email dated 13 October 2021, in which you raised your concern in respect of the scope of the audit currently being conducted by SARS.
2. It is not the premise of this letter to respond to each allegation in your email under reply and a failure to do so must not be construed as a waiver of SARS's rights to respond in future.
3. We draw your attention to section 99(2) of the Tax Administration Act, No 28 of 2011 ("the Tax Administration Act") in terms of which the limitations on the issuance of assessments do not apply if the full amount of chargeable tax was not assessed as a result of fraud, misrepresentation or non-disclosure of material facts.
4. SARS issued a progress report to you on 11 October 2021 with the view to provide you with an update on the status of the audit. SARS is not obliged to present evidence to you at this stage. We, however, take note of your unwillingness to cooperate with SARS in respect of this audit.
5. You were previously provided with an opportunity to submit relevant material supporting your submission that the amounts included in the Letter of Audit Findings should not be regarded as

VZLR Inc. Reg. nr: 1989/001203/21 Vat nr: 4110107887 Directors: C A van Rensburg B Proc (UP), F B van Biljon B Iuris LLB (UFS), E Niemand BComm LLB (UFS), J C Kriek LLB (NWU), T Kirchner LLB (UP), T Steyn BComm LLB (UP) LLM (UNISA), J Dickason BComm LLB (UP) LLM (NWU), J Robbertse BComm LLB (UP), T W Snyman LLB (NMMU), M van Der Merwe LLB (UFS), J W Joubert LLB (UNISA) M.Phil (Cum Laude) (UP), J H Rabie B Cons. Sci BComm LLB (UP), B Singh LLB (UP) LLM (UNISA), T Fari LLB (UJ) LLM (UP), A Janse van Vuuren LLB (UP) **Assisted By: Senior Associates:** R Mahomed LLB (NMMU), C du Toit LLB (UP), A van Niekerk BComm LLB (UP), W Louw LLB (UP) **Associates:** N Collett LLB (UP), F K Nong LLB (UL), I G Treurnich LLB (Cum Laude) (UP), L Schraader LLB (NWU) LLM (NWU), J I van Schalkwyk LLB (NWU) LLM (Cum Laude) (UP); **Junior Associates:** C T Falck BComm LLB (US), P M Grimbeek LLB (UFS), J Pillay BA (UKZN) LLB (UNISA), M Labuschagne LLB LLM (UP), V Mabuntana BComm LLB (UP), J Schubart LLB (UP), N Chettiar LLB (UP), M M Radebe LLB (NWU), D Visser LLB (UNISA) LLM (Cum Laude) (UP), R D van der Westhuizen LLB (NWU), Z Sibisi LLB (UNISA) **Consultants:** F E Geldenhuys B Iuris LLB (UP), W A van Velden BA LLB (UP), J A van Zyl B Proc (UP), R Coetzee B Proc (UP), M Dixon LLB (UP), G C Germishuizen B Proc (UNISA), C M du Plooy B Proc (UNISA), J P H Maree LLB LLM (UP), L du Plooy LLB (UNISA); C L von Abo BComm LLB (UFS) LL.M (US); S J Hyman BComm LLB (UP) **Also At:** The Pinnacle Building, Suite 301, 1 Parkin Street, Nelspruit, Tel: (013) 752 2065, Fax: (013) 752 2472, P O Box 556, Sonpark, 1206. Docex 40, Nelspruit **And** 35 Ferguson Road, Illovo, Sandton, 2196. **B-BBEE Status: Level 1 Contributor**

under-declared income and should not be taxed accordingly. You have not provided SARS with the documentation as aforesaid.

6. Please note that once the assessments have been raised premised on the information at SARS' disposal, you will have an opportunity to respond thereto as envisaged in the Tax Administration Act.
7. Please acknowledge receipt.

VZLR INC

Per: Megan Labuschagne

Direct telephone number: 0124359306
Email: meganl@vzlr.co.za



**Syndicated Tax
and Customs Crime
Division:
Illicit Economy Unit**

Office
Lehae la SARS
Block H

Reference
0213066038

Date
11 April 2022

Mr Lucky Tshepo Montana
335 Main Street
Waterkloof
Pretoria
0181

Delivered via Email:
Luckymontana500@gmail.com



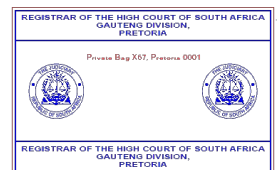
South African Revenue Service

Lehae La SARS,
299 Bronkhorst Street,
Nieuw Muckleneuk
Pretoria

Website: www.sars.gov.za

Dear Sir

TAXPAYER: LUCKY TSHEPO MONTANA
TAX TYPE AUDIT: PERSONAL INCOME TAX
INCOME TAX REFERENCE: 0213066038
TAX PERIODS UNDER AUDIT: 2009 – 2019



FINALISATION OF AUDIT LETTER

A. INTRODUCTION

1. The SARS Notification of Audit dated 5 November 2020 and its Audit Findings letter dated 7 July 2021 have reference.
2. The writers hereof are "SARS officials" as envisaged in **section 6(5)** of the Tax Administration Act 28 of 2011 ("TA Act") and are duly authorised to address this letter to you.
3. This letter serves to inform you that SARS has concluded its audit of the tax affairs of **Mr LT Montana** ("taxpayer") and sets out the adjustments that SARS made in assessing the taxpayer to tax for the tax periods under audit.

B. BACKGROUND**Audit Engagement**

4. The taxpayer was registered for income tax on 1 February 1995 with tax reference number 0213066038.
5. The taxpayer was identified for audit after various reports in the public domain implicated the taxpayer of benefiting from unlawful gains due to his position of office held in the National Government structures.
6. SARS conducted a preliminary investigation and found that the taxpayer owned several fixed properties and received monies in his bank accounts that were over and above the salaries received and declared from his employers at the time.
7. SARS identified the risk that the additional monies received in the taxpayer's bank accounts may constitute "gross income" as defined in section 1 of the Income Tax Act 58 of 1962 ("the IT Act") which the taxpayer failed to declare.
8. SARS further found that the taxpayer failed to file tax returns for the tax periods 2017 to 2019, which flagged further tax risks relating to the possible non-declaration of "gross income" and Capital Gains Tax ("CGT") envisaged in terms of the Eighth Schedule to the IT Act. In this regard, in addition to the deposits detected in the taxpayer's bank account during these tax periods, SARS also established that the taxpayer sold two fixed properties which sales would potentially attract CGT.
9. On 5 November 2020, SARS' Criminal and Illicit Economic Activities Division (*renamed as Syndicated Tax and Customs Crime Division*) issued its notice of audit to the taxpayer in respect of the 2009 to 2019 tax periods, which included the request for relevant material. The taxpayer was required to file his reply on or before 4 December 2020.
10. Amongst other things, the notification of audit required that the taxpayer to:-
 - 10.1. provide SARS relevant material for purposes of conducting the audit in the relevant tax periods, as set out in paragraph 4 of the notice, and
 - 10.2. file his outstanding income tax returns, as set out in paragraph 5 of the notice.



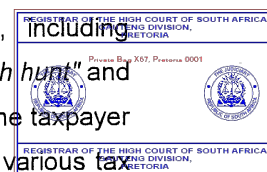
11. On 19 November 2020, SARS received a letter from the taxpayer in which, amongst other things, an extension was requested until 31 January 2021 to *put together the requested information*.
12. On 30 November 2020, SARS notified the taxpayer of its approval of the extension. This approval was granted on condition that the taxpayer submitted piecemeal responses by 21 December 2020 and on 01 February 2021 respectively.
13. The taxpayer failed to acknowledge or respond to SARS's letter of 30 November 2020. The taxpayer also failed to submit the requested information as he undertook in the letter in which the extension was requested.
14. On 2 February 2021, SARS issued its letter of final demand in which, amongst other things, the taxpayer was afforded a final opportunity until 9 February 2021 to respond to SARS's notice of audit letter.
15. However, the taxpayer failed to provide information during the audit engagement phase which could have assisted SARS in conducting the audit and formulating its audit findings, and ultimately the conclusions set out here below in the finalisation of the audit.



Audit Findings

16. Based on the information at its disposal at the time, on 7 July 2021, SARS issued its audit findings letter to the taxpayer, the reply to which was due on 5 August 2021.
17. SARS relied exclusively on the information available on SARS's systems, information obtained from third parties and the taxpayer's bank statements to formulate its audit findings.
18. SARS concluded in its findings letter that the taxpayer under declared "*gross income*" and CGT in the amount of R38,769,612, with the tax value thereon being R15,579,822.
19. In section J of the findings letter, SARS invited the taxpayer to file relevant material in response to SARS's findings.
20. On 11 August 2021, the taxpayer wrote to SARS requesting an extension until 16 August 2021.

21. On 12 August 2021, SARS responded confirming its approval for the said extension sought.
22. On 16 August 2021, SARS received a 23 page letter from the taxpayer in response to SARS's audit findings.
23. SARS notes the distinguishable features of the reply, amongst other things, to be that:-
 - 23.1. the letter is incorrectly dated as 16 August 2022 as opposed to the correct date being 16 August 2021,
 - 23.2. although the taxpayer's reply comprised of various submissions, including allegations labelling the SARS audit to be a "*vindictive action and a witch hunt*" and it has "*turned itself into a criminal organisation*", the fact remains that the taxpayer failed in its entirety to support any of those allegations, as well as the various tax positions taken in the letter, by way of any substantiating documentation to back it up.
 - 23.3. The taxpayer has indicated his unwillingness to cooperate with SARS in the course of the audit, as he considers there to be a "*witch hunt*" against him.
24. On 30 August 2021, SARS responded to the allegations raised by the taxpayer in the response to the audit findings. In that communication, SARS further advised the taxpayer that, amongst other things, the purpose of the letter of audit findings was to afford the taxpayer an opportunity to respond to SARS's findings and further make the taxpayer aware that the submissions received, which may have relevance to SARS's audit findings, will be considered prior to issuing an assessment.
25. On 11 October 2021, SARS issued a progress report to the taxpayer. Shortly thereafter, on 13 October 2021, SARS received an email from the taxpayer in which he, amongst other things:-
 - 25.1. acknowledged receipt of the said progress report,
 - 25.2. said that he has been advised not to accept any audit going beyond 5 (five) years, unless SARS presents evidence in court proving that he is involved in illicit trade or illegal activities,



- 25.3. stated that he considers the SARS audit to be unlawful and will not accept and/or cooperate with an audit going back to the 2009 tax period,
- 25.4. said that SARS is legally obliged to provide evidence of his illegal conduct in a court of law, and
- 25.5. said that he awaits SARS's response in order to decide on his next steps and protect his rights contemplated in the Constitution and in the legislation governing SARS.
26. On 19 October 2021, SARS responded to the aforementioned email and informed the taxpayer that, amongst other things:-
- 26.1. having regard to the taxpayer's submissions raised regarding the scope of the audit, SARS advised that in terms of section 99(2) of the TA Act, the limitations on the issuance of assessments do not apply,
- 26.2. it is not obliged to present evidence to the taxpayer at that stage of the audit,
- 26.3. it notes the taxpayer's unwillingness to cooperate with SARS in respect of the audit,
- 26.4. although the taxpayer was afforded the opportunity to submit relevant material in response to its audit findings letter, none has been provided, and
- 26.5. once SARS has raised its assessments based on the information at its disposal, the taxpayer will have an opportunity to respond thereto as envisaged in the TA Act.
27. Subsequent to the above SARS letter, there has been no further communication from the taxpayer regarding his proposed course of action in respect of this audit, or any communication indicating whether his stance in respect of the audit may have changed.
28. Despite SARS having granted the taxpayer several extensions during the course of this audit, the facts show that the taxpayer failed to provide SARS with relevant material during the engagement phase, or any documentary evidence during the audit findings phase to support the narratives made in his response to SARS's findings.
29. In this regard, SARS further notes that although the taxpayer undertook in his letter of 19 November 2020 to provide the relevant material after his testimony at the Commission, and



despite the fact that his testimony concluded on 11 May 2021, the taxpayer nonetheless failed to provide SARS any supporting documentation.

30. Therefore, save for the taxpayer's unsubstantiated narratives received on 16 August 2021, SARS is not in possession of any information or documentation from the taxpayer for purposes of this audit.
31. SARS has now finalised its audit and raised the assessments and the notices of assessments referred to herein based on all relevant information at its disposal.

C. SUMMARY OF THE ADJUSTMENTS

32. Based on the outcome of the audit, SARS made the adjustments referred to below in terms of the TA Act read with the IT Act 58 of 1962.

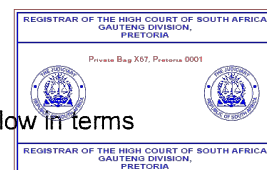


TABLE 1 – SUMMARY OF ADJUSTMENTS TO TAXABLE INCOME

Note: the taxpayer did not submit returns for the tax periods 2017 to 2019. SARS has raised original assessments for these periods in terms of section 91, and additional assessments in the prior periods in terms of section 92 of the TA Act.

Tax Period	Provisions of the IT Act and the TA Act	Brief description of adjustment	Adjustment amount
2009	IT Act Section 1 definition of "gross income", Section 5(1)(c), Section 26A, Eighth Schedule	Income not declared	R 137,633
2010			R 410,500
2011			R 117,497
2012	The TA Act Section 92, Section 95, section 99 section 102, section 222 and section 223	Income not declared	R 906,511
2013			R 2,856,510.25
2014			R 2,891,814

Mr LT Montana/Audit Finalisation/April 2022

		Capital gain not declared	R 106,560
2015		Income not declared	R 44,278
2016			R 6,000,020
2017	<u>IT Act</u> Section 1 definition of "gross income", Section 5(1)(c), Section 26A, Eighth Schedule <u>The TA Act</u> Section 91, Section 95, section 102, section 222 and section 223	Income not declared	R 3,744,100
		Capital gain not declared	R 2,224,000
2018		Income not declared	R 2,281,309
		Capital gain not declared	R 663,503
2019		Income not declared	R 1,229,504
Total under-declared taxable income and taxable portion of CGT – refer to schedule LTM-02			R 23,613,740
Normal tax due on undeclared income and CGT - refer to schedule LTM-01			R9,353,008.95

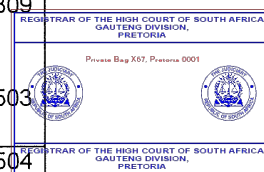


TABLE 2 – SUMMARY OF THE NORMAL TAX AND PENALTIES

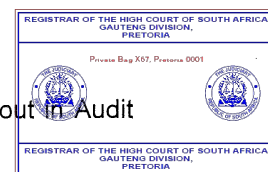
Tax Period	Tax amount in respect of audit adjustments	Understatement Penalty: Section 222 read with 223 (200%)	TOTAL Tax and USP
2009	R 46,795.20	R 93,590.40	R 140,385.60
2010	R172,458.00	R 344,916.00	R 517,374.00
2011	R 46,998.80	R 93,997.60	R 140,996.40
2012	R 362,604.40	R 725,208.80	R 1,087,813.20
2013	R 1,142,604.00	R 2,285,208.00	R 3,427,812.00
2014	R 1,199,349.60	R 2,398,699.20	R 3,598,048.80
2015	R 17,711.20	R 35,422.40	R 53,133.60
2016	R 2,434,411.08	R 4,868,822.16	R 7,303,233.24

2017	R 2,352,851.59	R 4,705,703.18	R 7,058,554.77
2018	R 1,170,154.95	R 2,340,309.90	R 3,510,464.85
2019	R 407,070.13	R 814,140.26	R 1,221,210.39
TOTAL	R 9,353, 008.95	R 18,706,017.90	R 28,059,026.85

Note : Table 2 to be read in conjunction with **Section I** of this document addressing Understatement Penalty.

D. THE BASIS OF SARS's ASSESSMENTS

33. Detailed calculations in support of SARS's income tax assessments are set out in Audit Schedule LTM-01 to LTM-06.



Documentation available and utilised for the audit

34. In addition to the information considered under paragraph 12 of the audit findings letter, SARS considered the following further information for purposes of finalising its audit and assessments:-

- 34.1. Documentation obtained from the below conveyancing attorneys in respect of the fixed property transactions involving the taxpayer:-

34.1.1. Loubser van Wyk attorneys in respect of property Erf 359, portion 0, Parkwood with physical address 10 Newport Road ;

34.1.2. J Bredenkamp attorneys in respect of property Erf 70, portion 0, Hurlingham with physical address being 12 Montrose Road; and

34.1.3. M Pera attorneys in respect of property Erf 161, portion 1, Waterkloof with physical address 335 Main Avenue.

- 34.2. The taxpayer's testimony provided under oath at the Commission of Inquiry into State Capture ("*Commission of Inquiry*") which SARS considered relevant for purposes of this audit,

- 34.3. Testimonies and/or evidence provided by other witnesses at Commission of Inquiry which SARS considered relevant for purposes of this audit, and
- 34.4. The narratives received from the taxpayer on 16 August 2021, were not accompanied by any documentation in support thereof.

Audit Procedures

35. Having regard to the amounts set out in table 1 of the audit findings letter which SARS considered to be under declared taxable income and CGT, the following procedures were carried out in order to determine the value of under declared "*gross income*" and CGT that should be assessed under this audit:-



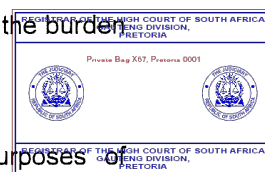
- 35.1. Testimonies and evidence presented at the Commission of Inquiry which SARS considered relevant for the audit, was examined,
- 35.2. The taxpayer's narratives received on 16 August 2021 which SARS considered relevant for the audit was examined,
- 35.3. Where it was considered that the above information required an adjustment to be made against SARS's audit findings calculations, such adjustment was made against the audit findings schedules.
- 35.4. SARS recalculated the under declared taxable income and CGT, as well as the further tax liabilities for the relevant tax periods, which is set out in table 1 above.

E. AUDIT CONCLUSIONS

GENERAL COMMENTS REGARDING THE TAXPAYER'S RESPONSE TO SARS'S AUDIT FINDINGS LETTER

36. The allegations raised in paragraphs 16 and 17 are denied. SARS has fully responded to these and other matters in its letter of 30 August 2021. SARS reiterates that contrary to the statements contained under these paragraphs, the findings raised by SARS in its letter of 7 July 2021 are based on the taxpayer's own records and have been established after the taxpayer was afforded an opportunity to provide SARS information for purposes of the audit, which he failed to do.

37. SARS submits that the *adverse findings* referred to in the taxpayer's letter are a reflection of evidence evaluated by it at the time and its findings are based on substantiated grounds, which SARS's has duly alluded to in its findings letter.
38. SARS notes the submissions made by the taxpayer in paragraph 23 of the reply, wherein SARS is advised that the taxpayer has *no material or financial records* at his disposal and he no longer has *access to the bank records for some transactions*.
39. SARS considered these submissions in the context it is raised and advises that the response to SARS audit findings does not accord with the requisite level of proof as contemplated in terms of section 102 of the TA Act, where the taxpayer bears the burden of proving that an amount, transaction, event or item is not taxable.
40. Therefore, SARS cannot consider these submissions to be proof for purposes of discharging the taxpayer's statutory obligations in terms of the aforementioned section.
41. SARS, therefore, submits that its audit has in fact been conducted and finalised in accordance with the relevant statutes and governance processes applicable to it.

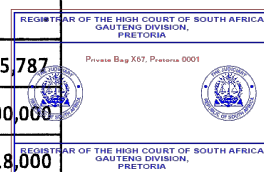


SARS'S ANALYSIS OF THE TAXPAYERS RESPONSE TO SARS'S AUDIT FINDINGS

42. The paragraphs of the taxpayer's letter that SARS considered relevant for purposes of the audit finalisation have been examined and are discussed here below.

MOTOR VEHICLE TRANSACTIONS**TABLE 3: Under declared income from motor vehicle transactions**

Tax period	Audit Findings			Audit Finalisation Adjustments	Amt assessed: Audit Finalisation
	Initial deposits	Instalments & Settlements	Total		
2012	R 750,386		R 750,386	R -	R 750,386
2013	R 1,650,000	R 1,004,007	R 2,654,007	R -	R 2,654,007
2014		R 2,524,672	R 2,524,672	R -	R 2,524,672
2015			R -	R -	R -
2016	R 608,276	R 2,707,511	R 3,315,787	R -	R 3,315,787
2017		R 100,000	R 100,000	R -	R 100,000
2018		R 218,000	R 218,000	R -	R 218,000
2019		R 119,686	R 119,686	R -	R 119,686
TOTAL	R 3,008,662	R 6,673,876	R 9,682,538	R -	R 9,682,538



Initial Deposits reflected in motor vehicle agreements: R3,008,662

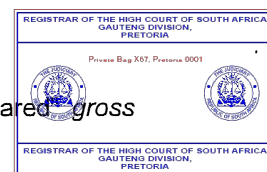
(Read with SARS audit schedule LTM-05)

43. SARS addressed this finding, including the details of how it arrived at its conclusions, in paragraph 22.4 of its audit findings letter.
44. Based on the documentation at its disposal, SARS was satisfied that the deposits mentioned in the respective contracts totalling R3,008,662.42 could not be linked to cash flows in the taxpayer's bank accounts and it was probable that these deposits may have originated from an unknown cash flow source.
45. The contracts and deposit amounts that relate to the findings are as follows:-
 - 45.1. **Mercedes Benz Financial Services 605821**, deposit amount is R750,386.42;
 - 45.2. **Mercedes Benz Financial Services 632866**, deposit amount is R650,000.00;
 - 45.3. **ABSA VAF 82970105**, the deposit amount is R1,000,000.00; and

- 45.4. **Mercedes Benz Financial Services 812914**, the deposit amount is R608,276.00.
46. In response the taxpayer advised SARS in paragraphs 24 to 28 that, amongst other things,
- 46.1. *"the amounts reflected in its Audit Findings as cash deposits are in fact not cash"*
- 46.2. *"These reflect trade-in values of the old vehicles whenever I purchased a new vehicle"*
- 46.3. *"It goes without saying these trade-in values will be recorded as deposits by the relevant Car Dealership"*
- 46.4. *"The information should be available from the record of the Car Dealerships from where these vehicles were purchased as well as motor/asset financing institution which financed each of these vehicles. There were never ever cash deposits made by me"*
- 46.5. *"I will not deal with each vehicle because I do not have the details before me as I write this response"*
47. After considering the taxpayer's submissions and the documentation at SARS's disposal, SARS submits that:-
- 47.1. The taxpayer did not deny that such deposits did in deed occur,
- 47.2. The respective financial service provider contracts were re-examined and it was found that there is no evidence contained therein to suggest that the vehicles purchased by the taxpayer were subject to trade-ins of other vehicles,
- 47.3. The taxpayer failed to provide any documentation, or any details with any specificity regarding the details of vehicles allegedly traded-in against the new vehicles purchased in respect of these agreements,
- 47.4. There remains no evidentiary basis for SARS to satisfy itself that the initial deposits reflected in the aforementioned contracts are, in fact, amounts resulting from the trade-in of other vehicles.



- 47.5. Accordingly, it is found that the taxpayer's submissions cannot be reconciled to the documentation relied upon by SARS.
48. Therefore, SARS is satisfied that the taxpayer has failed to prove that the deposits appearing in the vehicle finance agreements are trade-in amounts, in which case would not be subject to being taxed.
49. Given that the taxpayer did not discharge the requisite burden of proof as required in terms of section 102 of the TA Act, SARS is satisfied that the amounts received under the vehicle finance agreements as deposits, which the taxpayer benefitted from, did not originate from the taxpayer bank accounts and this constitutes "gross income".
50. SARS has therefore assessed the full amount of R3,008,662 as under declared "gross income" for the relevant tax periods.



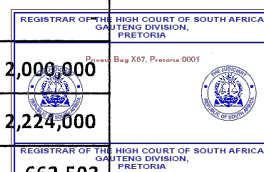
Instalments & settlement payments received in respect of motor vehicle contracts:
R6,673,875.50

(Read with SARS audit schedule LTM-06)

51. In its audit findings letter, SARS informed the taxpayer that it detected the following cash flows received in its motor vehicle financing accounts which appeared to not originate from the taxpayer's bank accounts:-
- 51.1. Instalments in the amount of R497,685.60, and
- 51.2. Settlement payments in the amount of R6,176,189.90.
52. After considering the taxpayer's submissions of 16 August 2021, SARS is satisfied that the taxpayer failed to address SARS's findings.
53. Accordingly no adjustments have been made to the SARS audit findings and the amount of R6,673,875.50 has now been assessed in terms of section 92 of the TA Act.

FIXED PROPERTY TRANSACTIONS*(Read with SARS audit schedule LTM-04)***TABLE 4: Under declared income & CGT from fixed property transactions**

Tax period	Audit Findings			Audit Finalisation Adjustments	Amt assessed: Audit Finalisation
	CGT	Gross income	Total		
2014	R 106,560	R -	R 106,560	R -	R 106,560
2015	R -	R -	R -	R -	R -
2016	R -	R 13,500,000	R 13,500,000	R -11,500,000	R 2,000,000
2017	R 1,424,000	R -	R 1,424,000	R 800,000	R 2,224,000
2018	R 663,503	R -	R 663,503	R -	R 663,503
2019	R -	R -	R -	R -	R -
TOTAL	R 2,194,063	R 13,500,000	R 15,694,063	R -10,700,000	R 4,994,063

**Previous CGT assessments relates only to the Parkwood property**

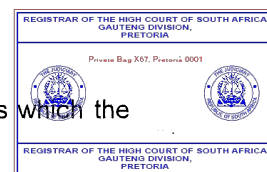
54. Before addressing the property transactions raised in the audit findings letter, SARS responds to the submissions made under the last bullet point at page 9 of the taxpayer's letter where it is suggested that the CGT liabilities in respect of the Parkwood and Erf 161 (R) Waterkloof properties may have already been accounted for.
55. You are referred to paragraph 20.3 of SARS's audit findings letter and it is reiterated that according to your tax records, the only CGT assessments raised to date are in respect of the Parkwood property, which SARS assessed in the 2015 tax period.
56. It is noted that the other property referred to in your submission is in fact **Erf 161, portion 0, with physical address 333 Main Avenue Waterkloof**, and was registered in the name of Inmobiliaria Gesimo Sa Incorporated In Chile on 21 December 2016.
57. Given that the CGT event only took place in the 2017 tax period and the taxpayer did not file any tax returns for the said tax period, it is improbable that the CGT in respect of the Waterkloof property was declared by the taxpayer and assessed by SARS.

58. Therefore SARS denies that the CGT finding made in respect of the Waterkloof property in SARS's audit findings letter constitutes "*double dipping*" as alleged in the taxpayer's correspondence.

Fixed property transactions assessed under this audit

Audit Findings

59. SARS addressed its findings relating to the taxpayer's fixed property transactions, including the details of how it arrived at its conclusions, in paragraph 22.2 and 22.3 of its audit findings letter.
60. The fixed properties examined under this audit relate only to those properties which the taxpayer dealt with in his personal capacity during the period of this audit.
61. In this regard, the following fixed properties and proposed tax liabilities were discussed in SARS's audit findings letter:-



- 61.1. In respect of paragraph 22.2.6,

WATERKLOOF~1242~00000 (Portion 0 measuring 1195 square meters)

Address: 447 Main Avenue, Waterkloof, Pretoria

Audit Finding: CGT of R106,560 not declared in the 2014 tax period.

- 61.2. In respect of paragraph 22.2.7 and 22.2.8,

WATERKLOOF~161~00000 (Portion 0 measuring 1323 square meters)

Address: 333 Main Avenue, Waterkloof, Pretoria

Audit Finding: CGT of R1,424,000 not declared in the 2017 tax period.

- 61.3. In respect of paragraph 22.2.9

HURLINGHAM~70~00002 (Portion 2 measuring 1748 square meters)

Address: 12 Montrose Road, Hurlingham

Audit Finding: CGT of R663,503 not declared in the 2018 tax period.

61.4. In respect of paragraph 22.3

HURLINGHAM~70~00000 (Portion 0 measuring 6645 square meters)

Address: 12 Montrose Road, Hurlingham

Audit Finding: Gross income of R13,500,000 not declared in the 2016 tax period.

Audit Finalisation

62. The matters discussed under this subheading sets out SARS reasons for assessing the fixed properties mentioned in the above paragraph.

63. The property identified as **WATERKLOOF~1242~00000** refers.



(Read with SARS audit schedule LTM-04-01: Undeclared CGT)

63.1. SARS concluded in its audit findings letter that the taxpayer was liable to be taxed on CGT in the amount of R106,560.

63.2. The only submission which SARS could find in relation this property is contained in the second last bullet point on page 9 of the taxpayer's letter where it is stated that:

"The sale of ERF1242, Waterkloof, Pretoria is almost equal to the price I paid for the property. There is no CGT applicable in this sale"

63.3. The facts in relation this property can be summarised as follows:-

63.3.1. The property was registered in the name of the taxpayer on 27 February 2007, with the purchase price being R2,400,000;

63.3.2. The property was sold to and registered in the name of **Mr and Mrs Mogajane** on 30 September 2013, with the selling price being R2,750,000,

63.3.3. In the absence of any further documentation or information from the taxpayer for SARS to consider, the following amounts are relevant for purposes of finalising the taxpayer's CGT liabilities:-

- 63.3.3.1. The base cost is R2,400,000,
- 63.3.3.2. The proceeds from the sale is R2,750,000, and
- 63.3.3.3. The Gross capital gain on the sale is R350,000.
- 63.3.3.4. Taxable portion of CGT for the 2014 tax period is R106,560.
- 63.3.3.5. Adjustments made to SARS's audit findings are NIL

63.4. After considering the taxpayer's submissions and the facts set out here above, SARS is satisfied that:-



- 63.4.1. There is no evidence before it to consider that the property may have been the taxpayer's primary residence. Therefore, the primary residence exclusion in terms of paragraph 45 of the Eight Schedule is not applicable to this property,
 - 63.4.2. The property was sold at a price that was more than its base cost,
 - 63.4.3. Contrary to the taxpayer's submissions, CGT is indeed applicable to the profit made on the sale of the property, and
 - 63.4.4. The taxpayer failed to declare the CGT in his 2014 tax return.
- 63.5. SARS, therefore, finds that the taxpayer's submissions lack merit and there is no basis for the tax position taken by the taxpayer in respect of this property.
- 63.6. The only reasonable inference that can be drawn herein is that the taxpayer was liable for CGT in the 2014 tax period and due to the taxpayer's failure to make a truthful and honest declaration when he filed his 2014 tax return, this amount was not previously assessed by SARS.
- 63.7. Therefore SARS is satisfied that its audit findings do not require any adjustments and the taxpayer should be assessed for CGT in the amount of R106,560 in the 2014 tax period.

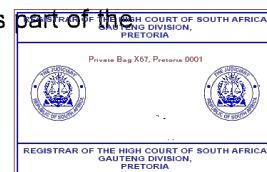
63.8. SARS has now raised an additional assessment in terms of section 92 of the TA Act to correct the prejudice it suffered.

64. The property identified as **WATERKLOOF~161~00000 (portion 0)** refers.

(Read with SARS audit schedule LTM-04-02: Undeclared CGT)

64.1. SARS concluded in its audit findings letter that the taxpayer was liable to be taxed on CGT in the amount of R1,424,000.

64.2. SARS considered the taxpayer's following submissions relevant for this part of the audit:



64.2.1. Re: bullet point 2 on page 9 of the taxpayer's letter:-

"With the sale of ERF178 Saxonwol which was my primary residence I have now relocated to my other property, ERF161, Waterkloof in Pretoria, as my primary residence. This property I also purchased for cash from the proceed of the sale of ERF359, Parkwood"

64.2.2. Re: bullet point 6 on page 9 of the taxpayer's letter:-

"I accept CGT is applicable and payable on two of the properties I sold: ERF 161(R), Waterkloof, Pretoria..."

64.2.3. Re: paragraph 50 on page 15 of the taxpayer's letter:-

"On the day my furniture and other household items were removed from my Saxonwold home,..."

64.3. With regards to the above submissions, SARS draws the following inferences regarding the taxpayer's primary residence:-

64.3.1. The taxpayer's current primary residence is ERF 161, Waterkloof. SARS has identified this property to be *portion 1*, 335 Main Avenue Waterkloof which was registered in the name of the taxpayer on 20 June 2014. The purchase of this property was financed from the proceeds of sale from the

Parkwood property.

64.3.2. With regards to the property referred to in the submissions as ERF 161(R), Waterkloof, SARS has identified this property to be *portion 0*, 333 Main Avenue which the taxpayer sold and was registered in the name of the new owner on 2 February 2018. This property forms the subject of the CGT liability discussed herein.

64.3.3. The taxpayer's previous primary residence was the Saxonwold property which was registered in the name of the taxpayer on 23 December 2009. This property was sold and registered in the name of the new owner on 25 March 2021.



64.4. Based on the taxpayer's submissions, SARS has reason to believe that the Saxonwold property was the taxpayer's primary residence at the time the 333 Main Avenue property was sold, namely on or about 21 December 2016.

64.5. SARS has now been able to review its position raised in its audit findings letter regarding the taxpayer's primary residence and is satisfied that 333 Main Avenue was not the taxpayer's primary residence at the time it was sold. Accordingly, SARS determined that the taxpayer no longer qualifies for the Primary Residence exclusion contemplated in terms of paragraph 45 of the Eight Schedule.

64.6. SARS has therefore made the necessary adjustments to its calculations to assess the correct amount of CGT in respect of the sale of 333 Main Avenue.

64.7. The facts in relation to this property can be summarised as follows:-

64.7.1. The property was registered in the name of the taxpayer on 22 March 2005, with the purchase price being R1,750,000;

64.7.2. The property was sold to and registered in the name **of Inmobiliaria Gesimo Sa Incorporated In Chile** on 21 December 2016, with the selling price being R7,350,000,

64.7.3. In the absence of any further documentation or information from the taxpayer for SARS to consider, the following amounts are relevant for

purposes of finalising the taxpayer's CGT liabilities:-

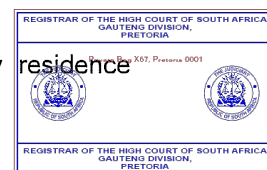
64.7.3.1. The base cost is R1,750,000,

64.7.3.2. The proceeds from the sale is R7,350,000,

64.7.3.3. The Gross capital gain on the sale is R5,600,000,

64.7.3.4. The taxable portion of CGT for the 2017 tax period is R2,224,000, and

64.7.3.5. The taxpayer does not qualify for the primary residence exclusion of R2,000,000.



64.8. After considering the taxpayer's submissions and the facts set out here above, SARS is satisfied that:-

64.8.1. For purposes of CGT, the property 333 Main Avenue is considered to be the taxpayer's secondary residence,

64.8.2. The property was sold at a price that was more than its base cost,

64.8.3. Although the taxpayer has accepted that CGT is applicable on the sale of this property, it was nonetheless not declared in the 2017 tax period,

64.8.4. There remains no basis for taxpayer to assume that the CGT on this property had been previously accounted for.

64.9. SARS, therefore, finds that the taxpayer's submissions lack merit and there is no basis for the tax position taken by the taxpayer in respect of this property.

64.10. The only reasonable inference that can be drawn herein is that the taxpayer was liable for CGT in the 2017 tax period and due to the taxpayer's failure to file a tax return for the 2017 tax period, this amount was not previously assessed by SARS.

64.11. Therefore SARS has adjusted its audit findings calculations to show that the taxpayer should be assessed for CGT in the amount of R2,224,000 in the 2017 tax

period.

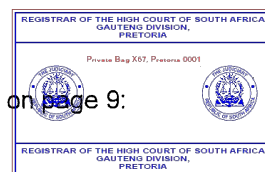
64.12. SARS has now raised an original assessment in terms of section 91 of the TA Act to correct the prejudice it suffered.

65. The property identified as **HURLINGHAM~70~00002 (portion 2)** refers.

(Read with SARS audit schedule LTM-04-03: Undeclared CGT)

65.1. SARS concluded in its audit findings letter that the taxpayer was liable to be taxed on CGT in the amount of R663,503.

65.2. SARS considered the taxpayer's submission located under bullet point 3 on page 9:



"I am not certain if the calculation of the CGT provided ion the Letter of Audit Findings is respect of Portion 2 of ERF 70 of Hurlingham of the property is indeed correct. My understanding has always been that the calculation of [CGT] kicks in when part and/or whole of the property is sold and the value or purchase price exceeds the original purchase price paid for the property. I will take advise on this one and if SARS is correct, I will enter into agreement on the re-payment of the calculated amounts"

65.3. SARS notes from the submissions that the taxpayer does not dispute that CGT is applicable to the sale of the property, but raised doubt regarding the accuracy around the calculations provided by SARS in its audit findings letter.

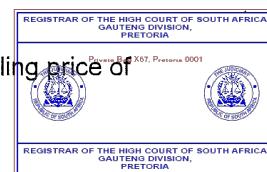
65.4. In this regard, it is placed on record that despite the contention raised by the taxpayer in his letter, the taxpayer failed to provide any further clarity around this, including any documentation which would support a tax position different to the one SARS took in its finding letter, in particular with reference to the base cost estimated by SARS in the said calculations.

65.5. Therefore the question of whether an asset was disposed of and if that disposal constitutes a CGT event is not in dispute.

65.6. In its audit findings letter, SARS found that the taxpayer made a Capital Gain of R1,698,758 (taxable portion of taxable gain being R663,503) when it sold portion 2

of the Hurlingham property in the 2018 tax period.

- 65.7. Paragraph 3 of the Eighth Schedule specifically sets out the definition of a **Capital Gain** where it is stated that ...*A person's capital gain for a year of assessment, in respect of the disposal of an asset...(a) during that year, is equal to the amount by which the proceeds received or accrued in respect of that disposal exceed the base cost of that asset.*
- 65.8. From the above definition it is clear that for a Capital Gain to occur, the selling price (*proceeds of sale*) must exceed its base cost.
- 65.9. From the information at SARS's disposal, it was established that the selling price of the property was in fact R5,250,000.
- 65.10. The tax period in which the CGT should be assessed coincides with the time the asset is disposed, as set out in paragraph 13 of the Eighth Schedule. In this regard, the disposal of portion 2 of the Hurlingham property took place when the ownership of the property changed from the taxpayer to the new owner upon registration on 2 February 2018, which falls in the 2018 tax period.
- 65.11. Therefore, based on the above, the CGT transaction in relation to the sale of this property should be accounted for in the 2018 tax period.
- 65.12. The final element to SARS's CGT calculation in its audit findings letter involved the estimation of the base cost applied.
- 65.13. In terms of paragraph 20 of the Eighth Schedule, the base cost refers to the actual expenditure incurred when the asset was acquired, in this case, it is the Hurlingham property acquired for R13,500,000.
- 65.14. SARS had to rely on the calculation of an estimated base cost since the documentation at its disposal did not contain such details in respect of portion 2 of Hurlingham.
- 65.15. SARS was further hopeful that after issuing its letter of findings, the taxpayer would have been forthcoming with relevant material in respect of this transaction, which would have enabled SARS to review its base cost calculation if not found to the

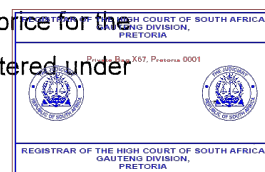


satisfaction of the taxpayer.

65.16. Although the taxpayer raised his contentions around this, it is nonetheless found that the taxpayer did not place SARS in possession of any relevant information that could have been considered further regarding its calculations.

65.17. In this regard, SARS relies on the following facts for computing the base cost in respect of portion 2 Hurlingham:-

65.17.1. On 28 July 2015, portion 0 of Erf 70 Hurlingham measuring 6645 square meters was registered in the taxpayer's name. The purchase price for the property is stated as R13,500,000 and the property was registered under title deed number T66314/2015.



65.17.2. On 2 February 2018, portion 2 of Erf 70 Hurlingham measuring 1748 square meters was registered to the new owner, **Nonkwelo Heritage Trust**, under a new title deed number T5715/2018 and for the selling price amount of R5,250,000.

65.17.3. SARS draws the connection between portion 0 and portion 2 from the fact that they are linked to the same title deed number TT66314/2015. Also, the inference is considered reasonable when consideration is given to paragraph 41 of the taxpayer's submissions where it is stated that demarcations had to be approved by the City Of Johannesburg in respect of Portion 2 of ERF 70, Hurlingham before it was sold.

65.17.4. It therefore stands to reason that the property registered in the name of the Nonkwelo Heritage Trust, at some point in time before its disposal by the taxpayer, formed part and parcel of the portion 0 of Erf 70 Hurlingham, which the taxpayer paid R13,500,000 for.

65.17.5. Given that there was no further relevant information regarding this property for SARS to consider at the time of finalising the audit, SARS is satisfied that the square meter basis it used to calculate the base cost is reasonable, just and equitable.

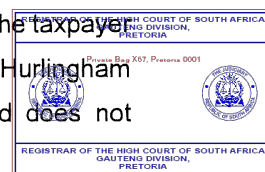
65.17.6. Using the above method, SARS has concluded that the estimated base

cost in respect of portion 2 is R3,551,241.

65.17.7. Seeing that the proceeds (R5,250,000) from the sale of portion 2 Hurlingham did in fact exceed the estimated base cost (R3,551,241), SARS is satisfied that it was correct in its findings that the taxpayer made a capital gain in the sale transaction.

65.18. This capital gain was not assessed by SARS since the taxpayer failed to submit a tax return in the 2018 tax period.

65.19. SARS further submits that the CGT should be assessed in the name of the taxpayer in his capacity of being the legal, rightful and registered owner of the Hurlingham property. The manner in which this particular property was financed does not absolve the taxpayer from declaring the CGT in his personal capacity.



65.20. Therefore SARS is satisfied that its audit findings do not require any adjustments and the taxpayer should be assessed for CGT in the amount of R663,503 in the 2018 tax period.

65.21. SARS has now raised an original estimated assessment in terms of section 91 and 95 of the TA Act to correct the prejudice it suffered.

66. The property identified as **HURLINGHAM~70~00000 (portion 0)** refers.

(Read with SARS audit schedules LTM-04-04: Under declared "gross income" and LTM-04-05: Payments made in respect of the Parkview property)

66.1. SARS concluded in its audit findings letter that the taxpayer was liable to be taxed on under declared "gross income" in the amount of R13,500,000.

66.2. SARS considered the taxpayer's following submissions relevant for this part of the audit:

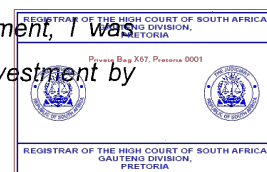
66.2.1. Re: bullet points 2, 3 and 4 on page 8 of the taxpayer's letter:-

"The letter of Audit Findings mentions the property in Hurlingham registered in my name and state the sources of funds for this property are not known."

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The sources of these funds have not been a secret as suggested by SARS. The sources of the funds were from the proceeds of the sale of my property: ERF359, Parkwood, Johannesburg. I had instructed Mr Riaan van der Walt to pay on my behalf an amount of R2 million as a deposit from the proceeds of the sale of my property Erf 359 Parkwood..."

"The difference of R11,5 mil was paid by Midtownbrace (PTY) Ltd ("Midtownbrace"). Midtownbrace and I entered into a Joint Venture Agreement for the development of the property. We signed the agreement in early 2015 as well as documents for the registration of a bond over the property in favour of Midtownbrace. In terms of the Agreement, I was expected to raise an additional R9,5 million to match the investment by Midtownbrace."



"The development did not go ahead as planned...chief among these being changes in my financial position and that I could no longer raise the required capital for development purposes."

66.2.2. Re: bullet point 1 on page 9 of the taxpayer's letter:-

"We have been working together with Midtownbrace to explore other development options for the property, leasing options or to find another investor. We agreed that if any of the option do not succeed, the property will be sold and Midtownbrace repaid its money..."

66.2.3. Re: bullet point 2 on page 10 of the taxpayer's letter:-

"The purchase price for ERF359, Parkwood was R6,8 million. From the proceeds of the sale, Two million was paid to ABSA to cancel the bond over the property ...a deposit of R2 million was made for ERF 70, Hurlingham.....another R2,2 mission was paid in the acquisition of ERF 161, Waterkloof...These payments were made on my behalf by Riaan van der Walt from the proceeds of the sale of ERF 359, Parktown."

66.3. According to the above submissions, it becomes evidently clear that the purchase price of R13,500,000 in respect of the Hurlingham property was funded as follows:-

- 66.3.1. R2,000,000 was self-funded by the taxpayer from the proceeds of the Parkwood property transaction, and
- 66.3.2. R11,500,000 was paid by Midtownbrace.
- 66.4. SARS examined the documentation it obtained from the conveyancers involved in the transfer of the Hurlingham property, attorney J Bredenkamp Incorporated ("*Bredenkamp Inc.*"), and amongst other things, the following is established:-
- 66.4.1. The initial Offer To Purchase ("*OTP*") entered into between MH Gevisser (The Seller) and the taxpayer (The Buyer) is dated on or about 3 March 2015.
- 66.4.2. Due to a dispute raised by Bredenkamp Inc. regarding the validity of the guarantees provided by the taxpayer, the parties agreed to cancel the OTP of 3 March 2015 and entered into a new OTP on 14 May 2015. This agreement, amongst other things, shows the following:-
- 66.4.2.1. paragraph 2 shows the purchase price to be R13,500,000,
- 66.4.2.2. paragraph 2.1 shows that the deposit of R2,000,000 is held by J Bredenkamp Inc., and
- 66.4.2.3. paragraph 2.2 shows that the balance of R11,500,000 shall be paid by the purchaser by 15 May 2015.
- 66.4.3. Also contained in the documents are the following proof of payments made from Investec Bank to Bredenkamp Inc. Standard Bank account:-
- 66.4.3.1. On 24 March 2015, it shows an amount of R2,000,000 was paid from "*PRECISE*" to the beneficiary account "*J BREDENKAMP TRUST*" under payment reference number P0018814944, and
- 66.4.3.2. On 15 May 2015, it shows an amount of R11,500,000 was paid from "*midtownbrace*" to the beneficiary account "*J BREDENKAMP*" under payment reference number



P0018995045.

66.4.4. Also contained in the documents is an email dated 28 July 2015 from Bredenkamp Inc. to the taxpayer advising that the transfer of the Hurlingham property was registered. Based on its own records, SARS can confirm that the transfer of the property to the taxpayer did in deed take place on the date of this email.

66.5. From the above examination, it is clear that selling price of the Hurlingham property, being R13,500,000 was fully settled in two instalments and the property was transferred into the name of the taxpayer on 28 July 2015, when he became the new owner.



SARS's examination of the deposit of R2 million received by J Bredenkamp.

66.6. Given the taxpayer did not provide any supporting documentation, SARS relied on third party information to make its conclusions herein.

66.7. The taxpayer states in his reply that this deposit originated from the proceeds of the Parkwood property and such amount was paid after he had instructed Mr Riaan van der Walt to do so.

66.8. Therefore, it is evident that the deposit amount of R2 million received by Bredenkamp Inc. did not originate from the taxpayer's bank account, but rather from monies held on his behalf by his attorneys, Loubser van der Walt. Therefore, the payment made to Bredenkamp Inc. was made by the taxpayer's attorneys, on behalf of the taxpayer and from funds which it allegedly held in respect of Parkwood property.

66.9. According to IBR records in SARS's possession, the following facts relate to sale of the **Parkwood property**:-

66.9.1. The taxpayer ("*the seller*") and Precise Trade & Investments 02 (Pty) Ltd ("*the buyer*") ("*Precise Trade*") entered into an OTP on 5 May 2014 (*the purchase date*),

66.9.2. The purchase price of the property is stated as R6,800,000, and

- 66.9.3. The property was registered in the name of Precise Trade on 20 February 2015.
- 66.10. SARS obtained documentation from **Mariana Pera Attorneys**. These attorneys were involved in the transfer of **portion 1 of ERF 161 Waterkloof**. The statement of account received from Mariana Pera Attorneys confirms that it received an amount of R2,250,000 on 18 June 2014 .
- 66.10.1. According to the IBR records, the taxpayer (*the buyer*) purchased this Waterkloof property from AE Wilson (*the seller*) for an amount of R2,250,000 and the property was registered into the taxpayer's name on 20 June 2014.
- 66.10.2. According to the taxpayer's submissions, the purchase of this property was funded using the proceeds from the Parkwood property.
- 66.10.3. SARS considered the Parkwood OTP contained in the Loubser van Wyk Inc. documents and can confirm that paragraph 2.2. of the OTP refers to the Waterkloof property. It further states that the *deposit amount* received in respect of the Parkwood property may be used to render guarantees for the Waterkloof property on behalf of the taxpayer.
- 66.11. SARS obtained documentation from **Loubser Van Wyk Inc.** (*previously known as Loubser van der Walt Inc*), who was the attorney firm involved in the transfer of the Parkwood property to Precise Trade. Amongst other things, SARS established the following from the documents:-
- 66.11.1. Mr Riaan van der Walt ("*Mr van der Walt*") is the sole director of Precise Trade,
- 66.11.2. Mr Van der Walt is also a former director the attorney firm Loubser van der Walt Inc. and resigned from the firm on or about June 2019,
- 66.11.3. SARS is advised that the attorney firm did not receive the purchase price of R6,800,000 as it appears that Mr van der Walt (sole director of the buyer) reached some agreement with the taxpayer to pay this amount directly to him.



66.11.4. The details contained in the OTP regarding the purchaser, the seller, the selling price and the date of the purchase agreement correspond with the IBR records for the Parkwood property,

66.11.5. There is an email dated 30 June 2014 from the taxpayer to Mr van der Walt titled "*Request Various Payments from the Proceeds of ERF 359 Parkwood*" in which the taxpayer, amongst other things, requested Mr van der Walt to make certain payments on his behalf from the proceeds of the sale of the Parkwood property:-

(a) *City of Johannesburg, R150,000*

(b) *Sincindi Projects Cc, R350,000*

(c) *TL Montana Credit card, R250,000*

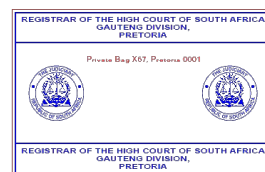
(d) *Sunburst Corporate Catering Services (Pty) Ltd, R110,000.*

(e) The email also contains handwritten notes (presumably made by Mr van der Walt) showing that:-

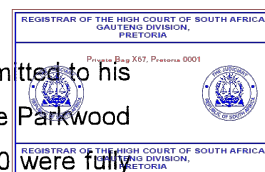
(i) the amounts reflected in (a) and (c) were paid on 24 July 2014. The total is R400,000 and the note further states "*R400K TL Montana ABSA account*", and

(ii) The amounts reflected in (b) and (d) were paid on 18 July 2014. The total is R460,800.

66.12. SARS also considered the documentation Mr Nicolas Johannes Loubser ("*Mr Loubser*") submitted to the Zondo Commission of Inquiry into State Capture ("*the Commission*") which is filed under Day 228 (1 July 2020) as **Exhibit SS16** on the website (www.statecapture.org.za), which corresponds with the date of Mr Loubser's testimony at the Commission. In Mr Loubser's documents it is found that, amongst other things, it comprised of written responses the attorney firm received from Mr Van De Walt in respect of queries it raised with him regarding his property dealings.



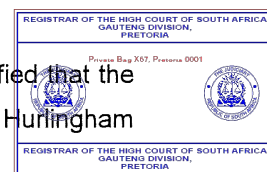
- 66.12.1. SARS considered Precise Trade's Investec bank account located in pages **SS16-NJL-85** to **SS16-NJL-87**, and
- 66.12.2. Paragraph 2 of Mr Van der Walt's written response to the attorney firm dated 28 January 2016, which is located in page **SS16-NJL-93**. This section of Mr van der Walt's letter deals with the payments made in respect of the Parkwood property.
- 66.13. SARS analysed these documents, along with the taxpayer's ABSA bank accounts and made the following conclusions: **(refer to SARS audit schedule LTM-04-05):-**
- 66.13.1. Column B to E record the explanations Mr Van der Walt submitted to his attorney's firm regarding the payments made in respect of the Parkwood property. They further show that the proceeds of R6,800,000 were fully settled on 23 March 2015 after making the payment of R439,200. SARS, however could not trace this payment to the Precise Trade bank account.
- 66.13.2. Column F to G show the actual payments that took place in the Precise Trade bank account in respect of the dates submitted in Mr Van der Walt's explanations.
- 66.13.3. Column H to J, read with the explanations is SARS conclusions in respect of the various payments relating to the Parkwood property.
- 66.13.4. It therefore becomes clear that after considering Mr Van der Walt's explanations regarding the payments made in respect of the Parkwood property, the communications contained in Loubser van Wyk's documents regarding payments to be made on behalf of the taxpayer from proceeds of the Parkwood property, the documents from J Bredenkamp Inc. confirming receipt of the amount of R2m on 23 March 2015 in respect of Erf 70 Hurlingham, and the cash flows in respect of the taxpayer and Precise Trade, the submissions made by the taxpayer to SARS where he advised that the R2m paid in respect of the Hurlingham property is from funds originating from the Parkwood property, could not reasonably be untrue.
- 66.13.5. SARS records the following facts in support of its conclusions:-



66.13.5.1. There is no proof that an instruction was given to the attorney firm, as claimed by the taxpayer, to make a R2m payment towards the Hurlingham property from the proceeds of the Parkwood property, and

66.13.5.2. Assuming that the said instruction did exist in some form or the other, then based on the cash flow analysis SARS conducted, it is impossible for R2m to be paid from the proceeds of the Parkwood property when it only had a balance of R439,200.

66.14. Therefore, based on the information considered herein, SARS is satisfied that the payment of R2m on 23 March 2015 to J Bredenkamp in respect the Hurlingham property did not come from the proceeds of the Parkwood property.



66.15. In fact, it appears that the R2m payment made to J Bredenkamp is unrelated to the Parkwood property transaction.

66.16. Given that the payment of the R2m did in fact take place, SARS considers this amount to have been paid on behalf of the taxpayer and for his benefit when he acquired the Hurlingham property.

66.17. Based on taxpayer's account of the R2m, SARS finds that the submissions are untrue and SARS has now assessed this amount as "gross income".

SARS's examination of the deposit of R11,5 million made by Midtownbrace and received by J Bredenkamp:

66.18. As discussed earlier in this part of the document, SARS established that an amount of R11,5m was received by J Bredenkamp on 15 May 2015 in respect of the balance of the proceeds for the Hurlingham property. According to the proof of payment from J Bredenkamp's documents, it appears that Midtownbrace made this payment.

66.19. SARS examined the taxpayer's submissions and understands that:-

66.19.1. In early 2015, the taxpayer and Midtownbrace entered into a Joint Venture Agreement for the development of the Hurlingham property,

- 66.19.2. Midtownbrace paid the difference of R11,5m. SARS's further understanding is that this payment is the difference between the selling price R13,5m and the R2m paid by Precise Trade on 23 March 2015 to J Bredekamp,
- 66.19.3. There was a bond registered over the property in favour of Midtownbrace,
- 66.19.4. The taxpayer was required to raise additional capital of R9,5m to match the R11,5m introduced by Midtownbrace,
- 66.19.5. The development did not proceed for various reasons, and
- 66.19.6. Should other development options for the Hurlingham property found to be unsuccessful, the property will be sold and Midtownbrace be repaid its money.
- 66.20. Besides the submissions made by the taxpayer in his reply, he offered no documentation or any other information to support those submissions.
- 66.21. Once again, SARS had to rely on documentation it obtained from third parties to address this part of its audit.
- 66.22. SARS considered the documentation Mr Clinton Oellermann (**Mr Oellermann**) submitted to the Commission of Inquiry marked as **Exhibit SS 18**, filed under Day 229 (02 July 2020) on the state capture website. In his affidavit dated 17 June 2020, Mr Oellermann identifies himself as an investigator appointed by the Commission of Inquiry.
- 66.23. Upon examining Mr Oellermann's exhibit, SARS identified various documents relating to the Hurlingham property transaction:



JV AGREEMENT AND OTHER RELATED CORRESPONDENCES

- 66.23.1. Under annexure **SS18-CO-280**, SARS located a document titled **Memorandum of Agreement** which appears to be dated the 14 April 2015, being 1 month before the new OTP was signed by the parties on 14 May 2015.

- 66.23.2. The parties identified are Midtownbrace (Pty) Ltd, with registration number 2008/8940/07, and Mr Tshepo Lucky Montana.
- 66.23.3. The cover page further shows that the joint venture relates to *ERF 70 HURLINGHAM TOWNSHIP, JOHANNESBURG*.
- 66.23.4. Amongst other things contained in the agreement,
- 66.23.4.1. Paragraph 1.2 states that the parties agreed that after the repayment of the capital invested by both parties, each party will receive 50% of the nett profit made in the joint venture.
- 66.23.4.2. Paragraph 2.1 states that Midtownbrace will invest a maximum of R11,500,000,
- 66.23.4.3. Paragraph 2.2 states that the taxpayer has already invested R3,400,000,
- 66.23.4.4. Paragraph 2.3. states that the further development costs of R8,100,000 will be funded by Mr Montana,
- 66.23.5. These paragraphs were analysed and SARS found that:-
- 66.23.5.1. The company registration number mentioned for Midtownbrace could not be found in the CIPC records,
- 66.23.5.2. The above paragraphs relating to the amount invested by the taxpayer and further amounts that he needs to raise in respect of the development costs are in direct contradiction to the submissions made to SARS on page 8 of his letter where the taxpayer states that deposit amount paid on his behalf from the Parkwood property proceeds was R2m and that the additional amount for him to raise is R9,5m.
- 66.23.6. Under annexure **SS18-CO-287**, SARS located the taxpayer's letter dated 24 April 2015, addressed presumably to Midtownbrace, in which the taxpayer confirms that Midtownbrace will invest a maximum of R11,5m.



Further, in the taxpayer's personal capacity, in addition to the R2m deposit that has been paid on the acquisition of the property, he will raise additional capital so both parties are on equal level in terms of their respective contributions.

66.23.7. Although not specifically mentioned, it is common cause that the additional capital referred to in the letter is an amount of R9,5m, which is the difference between the R11,5m to be paid by Midtownbrace and the R2m allegedly already paid by the taxpayer as a deposit.

66.23.8. Although this communication took place 10 days after the joint venture agreement was already entered into and a deposit of R2m was already paid to J Bredenkamp on 24 March 2015, it is never the less found that the contents of this communication again contradict the joint venture agreement in respect of amounts alleged to have already been contributed by the taxpayer, as well as amounts in respect of the additional capital that should be raised. At this stage it is presumed that the taxpayer was already au fait with contents of the said joint venture agreement.



66.23.9. Accordingly, SARS is unable to reconcile the taxpayer's submissions to the joint venture agreement.

66.23.10. Under annexure **SS18-CO-300**, SARS located an undated letter from the taxpayer to Midtownbrace. The theme of the letter in main captures the taxpayer explaining a change in his financial circumstances which rendered him unable to fulfil his obligations in respect of the joint venture agreement he concluded with Midtownbrace on 14 April 2015.

66.23.11. In paragraphs 6 to 8 of the letter, the taxpayer proposed that the parties mutually terminate the joint venture agreement and further proposed the following payment arrangements:-

- a) In recognition of Midtownbrace's investment, a cancellation fee payment of R500,000 to be made on 30 September 2016,
- b) R4m to be paid on 17 October 2016,

- c) R4m to be paid on 30 November 2016, and
- d) R3,5m to be paid on 23 December 2016.

CORRESPONDENCE FROM SAINT ATTORNEYS

66.23.12. Under annexure **SS18-CO-304**, SARS located a letter dated 9 March 2018 which Saint Attorneys delivered to Loubser van der Walt Inc. at email address riaan@louwalt.co.za. From the letter, it appears that Saint attorneys' represents the taxpayer.

66.23.13. Although SARS is not in possession of the trail of correspondence relating to the engagements between the attorney firms, it nonetheless notes the following from the discussion:-



- a) It appears that this letter is in reply to Loubser van der Walt's letter of 27 February 2018 (*which SARS does not have sight of*),
- b) The taxpayer novated the joint venture agreement on or about August 2016. It is SARS's view that this date may coincide with the time period of the aforementioned undated letter,
- c) Given that the joint venture has fallen away, Saint attorneys is of the view that Midtownbrace is not entitled to enforce registration of a covering mortgage bond on any part of the property. SARS presumes that the property referred to herein is the Hurlingham property identified in the joint venture agreement.
- d) After entering in to the new agreement, the taxpayer was unable to meet the payment terms recorded in terms of that new agreement, however the taxpayer has taken steps to fulfil its obligations.
- e) The Hurlingham property has been subdivided. The main property was subject to a sale during August/September 2017 which was subsequently cancelled due to a suspicion of collusion between the purchaser and the property agent.

- f) Had the sale taken place, the taxpayer would have been able to settle the R12m owed to Midtownbrace.
- g) At the time of this correspondence, the taxpayer has again placed the main property for sale at a price of R13,5m, with the objective of settling the R12m he owes Midtownbrace.
- h) The sale process is expected to take 6 (six) months after which the R12m owed to Midtownbrace will be settled.
- i) In the interim, the taxpayer is willing to provide Midtownbrace with a signed acknowledgment of debt in the amount of R12m which will only become enforceable from 1 October 2018, being the date the property is expected to be sold.



SUMMONS FILED IN THE PRETORIA HIGH COURT

- 66.23.14. Under annexure **SS18-CO-306**, SARS located a copy of the summons dated 16 May 2019 which appears to be filed in the Pretoria High Court. The case number on the document is shown as 34349/19.
- 66.23.15. The record shows that Midtownbrace with registration number 2008/8940/07 to be the Plaintiff, and the taxpayer is the Defendant.
- 66.23.16. It further shows that these papers were prepared by Mr van Der Walt under the name of the attorney firm Loubser van der Walt Inc. and these documents were initialled by the taxpayer, presumably to acknowledge receipt of same.
- 66.23.17. SARS examined the emails dated 8 May 2015 contained in the documents it received from J Bredenkamp. These emails were exchanged between J Bredenkamp and Loubser Van der Walt Inc. and it concerned the registration details for Midtownbrace.
- 66.23.18. At the request of J Bredenkamp, Loubser van der Walt Inc. responded stating that Midtownbrace is incorporated in Botswana and its registration number is 2008/8940. This explains why SARS was unable to locate this

entity on the CIPC records.

66.23.19. Then in contradiction to the response of 8 May 2015, on 16 May 2019 attorney firm Loubser van der Walt filed the summons where it states in paragraph 1 of the particulars of claim that *"The Plaintiff is MIDTOWNBRACE (PTY) LTD (Reg nr: 2008/8940/07) a private Company properly registered in terms of the laws of the Republic of South Africa..."*

66.23.20. SARS therefore has reason to believe that the information contained in the summons regarding the registration details of Midtownbrace is probably untrue. SARS has not been able to establish the reasons for the discrepancy.



66.23.21. The salient details contained in the particulars of claim can be summarised as follows:-

- a) On or about 14 April 2015 the taxpayer and Midtownbrace entered into a joint venture agreement,
- b) Midtownbrace will invest an amount of R11,5m in the joint venture and the development of Erf 70 Hurlingham Township,
- c) A covering bond for R12m in favour of Midtownbrace was signed simultaneously with the joint venture agreement,
- d) The taxpayer was obliged to proceed with the development rights within 12 months of signing the agreement, with the understanding that the development must be finalised within 3 (three) years from signing the agreement,
- e) On or about 26 August 2016 the parties agreed to cancel the joint venture agreement. It was further agreed that the taxpayer would repay Midtownbrace the amount of R12m between 30 September 2016 and 23 December 2016 in 4 instalments,
- f) In the event the taxpayer breaches the payment arrangement, the taxpayer will sign a Power of Attorney, authorising Midtownbrace to

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sell the property on auction,

- g) Due to the taxpayer's breach of the above downpayment arrangement, the aforementioned Power Of Attorney was duly signed on 18 September 2018,
- h) Using the signed power of attorney, Midtownbrace instructed Park Village Auctioneers to proceed with the sale of the Remainder of Erf 70, Hurlingham Township. The auction took place on 26 November 2018,
- i) Midtownbrace did not accept the R4m offered on the 2 properties,
- j) On 31 January 2019, Midtownbrace proposed a further settlement to the taxpayer, which he verbally accepted,
- k) In terms of the verbal agreement, amongst other things:-
 - (i) The 2 properties on Portion 3 of Erf 70 Hurlingham must be transferred to Midtownbrace in February 2019 at an amount of R4m, which is equal to the amount generated through the auction,
 - (ii) On the date of transfer of the 2 properties, Midtownbrace may proceed to deal with them as it deems fit, and
 - (iii) On registration of the properties in the name of Midtownbrace, the claims against the taxpayer will be fully settled.



66.24. After considering the correspondences referred to herein and accepting its contents to be a true account of the engagements between the taxpayer and Midtownbrace:-

- 66.24.1. SARS is satisfied that the amount of R11,5m which Midtownbrace paid to J Bredenkamp on 15 May 2015 in respect of the Hurlingham property did not constitute an unconditional entitlement for the taxpayer. It appears from the joint venture agreement that there was an obligation for the taxpayer to repay the capital which Midtownbrace invested into the

property when it was acquired.

66.24.2. SARS is satisfied that the amount of R11,5m, or such other amount which may be determined in terms of a settlement agreement concerning the R11,5m would be capital in nature.

66.24.3. Based on the information at its disposal, SARS was unable to establish the status of the further proposal of 31 January 2019 in respect of portion 3 of Erf 70 Hurlingham. Should it be later established that this transaction was concluded, SARS reserves its rights to review the tax implications that such transaction may carry.

66.24.4. The discrepancies discussed in relation to the Hurlingham property do not offset the position that the taxpayer has no entitlement to the amount of R11,5m and can therefore not be "gross income".

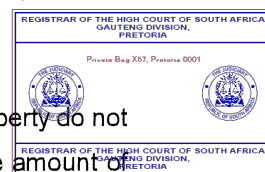
66.24.5. SARS has therefore adjusted its audit findings to exclude the amount of R11,5m. See SARS audit schedule **LTM-04-04**.

66.25. In summary, in respect of the Hurlingham property which was registered in the name of the taxpayer, SARS is satisfied that:-

66.25.1. the amount of R2m paid by Precise Trade on 24 March 2015 on behalf of the taxpayer is "gross income", and

66.25.2. the amount of R11,5m which Midtownbrace paid on 15 May 2015 to J Bredenkamp could be a loan to the taxpayer.

66.26. SARS has therefore assessed an amount of R2m to tax in terms of section 92 of the TA Act.

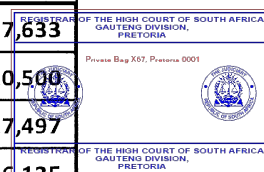


UNDECLARED NON SALARY DEPOSITS RECEIVED IN THE TAXPAYERS BANK ACCOUNT

(Read with SARS audit schedule LTM-03)

TABLE 5: Under declared income from deposits received in taxpayer's bank account

Tax period	Audit Findings: Undeclared Deposits received in bank accounts	Audit Finalisation Adjustments	Amt assessed: Audit Finalisation
2009	R 137,633	R -	R 137,633
2010	R 410,500	R -	R 410,500
2011	R 117,497	R -	R 117,497
2012	R 156,125	R -	R 156,125
2013	R 202,503	R -	R 202,503
2014	R 367,142	R -	R 367,142
2015	R 1,694,278	R -1,650,000	R 44,278
2016	R 798,214	R -113,981	R 684,233
2017	R 4,754,484	R -1,110,384	R 3,644,100
2018	R 3,644,816	R -1,581,507	R 2,063,309
2019	R 1,109,819	R -	R 1,109,819
TOTAL	R 13,393,010	R -4,455,871	R 8,937,139



67. In its audit findings letter, SARS informed the taxpayer that it established that the taxpayer had received non-salary related cash deposits in the amount of R13,393,010.34 during the tax periods 2009 to 2019.
68. The specific amounts which made up the under declared deposits of R13,393,010.34, including the tax periods it relates to, were set out in SARS's audit schedule **LTM-03**.
69. SARS considered the taxpayer's submissions of 16 August 2021 and set out its conclusions here below. For purposes of the audit finalisation, and after considering the below adjustments, SARS has established that the value of the non-salary deposits liable for taxation is an amount R8,937,138.91. See SARS audit schedule **LTM-03**.

Deposits received from Precise Trade*(Read with SARS audit schedule LTM-03-07, LTM-03-12 and LTM-04-05)*

70. In its audit findings, SARS included deposits in the amount of R1,650,000 as undeclared deposits in the 2015 tax period.
71. After considering the taxpayer's submissions and the documentation at its disposal, SARS is satisfied that these deposits relate to monies that Precise Trade owed the taxpayer after purchasing his Parkwood property.
72. SARS considers these payments to be capital in nature and to be not "gross income". Therefore SARS has made an adjustment in the 2015 tax period to exclude deposits in the amount of R1,650,000.

**Deposits received from AJ KEMPEN INC.***(Read with SARS audit schedule LTM-03-09, LTM-03-10 and LTM-03-12)*

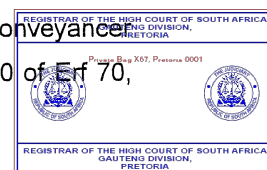
73. In its audit findings, SARS included deposits amounting to R2,691,890.56 as undeclared deposits in the 2017 and 2018 tax periods.
74. After considering the taxpayer's submissions and the documentation at its disposal, SARS is satisfied that these deposits relate to monies which the conveyancer paid the taxpayer in respect of the following fixed property transactions:-
- 74.1. Sale of Erf 161 Waterkloof Township, R1,110,384.00 in the 2017 tax period, and
- 74.2. Sale of portion 2, Erf 70 Hurlingham Township, R1,581,506.56 in the 2018 tax period.
75. SARS considers these payments to be capital in nature and is not "gross income". Therefore SARS has made adjustments in the 2017 and 2018 tax periods to exclude the aforementioned amounts in the said tax periods.

Deposits received from J BREDEKAMP INC.*(Read with SARS audit schedule LTM-03-08 and LTM-03-12)*

76. In its audit findings, SARS included deposits amounting to R250,459.42 as undeclared deposits in the 2016 tax period.

76.1. After considering the taxpayer's submissions contained on page 10, as well as the documentation SARS obtained from J Bredenkamp Inc, SARS is satisfied that:-

76.2. An amount of R113,980.87 relates to a refund payment made by the conveyancer to the taxpayer in respect the property he purchased, namely portion 0 of Erf 70, Hurlingham Township.



76.3. An amount of R136,478.55 relates to occupational rental received by the taxpayer. According to the taxpayer's submissions, SARS is advised that the occupational rent came about due to the *seller remaining on the property for much longer and it was agreed that occupational rent would be paid.*

76.3.1. SARS also considered the documentation at its disposal and can confirm that the property was transferred into the name of the taxpayer on 28 July 2015.

76.3.2. Given that the cash flows recorded in the taxpayer's bank account commenced after the date of transfer, SARS is satisfied that the taxpayer's explanations are reasonable.

76.4. SARS has therefore made the following adjustments in respect of the cash flows the taxpayer received from J Bredenkamp:-

76.4.1. SARS considers the payment of R113,980.87 to be capital in nature and not to be "gross income". Therefore SARS has made an adjustment in the 2016 tax period to exclude this amount.

76.4.2. The occupational rentals amounting to R136,478.55 are considered to be amounts received by and for the taxpayer's benefit, which then constitutes "gross income". Accordingly, no adjustments have been made

in respect of these amounts.

76.5. SARS has therefore assessed the occupational rentals of R136,478.55 received by the taxpayer in the 2016 tax period in terms of section 92 of the TA Act.

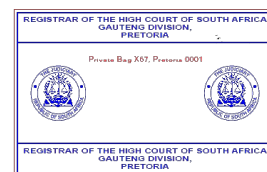
Foreign Currency

(Read with SARS audit schedule LTM-03-01 and LTM-03-04)

77. In its audit findings letter SARS included the below foreign note deposits totalling R23,661.42 under the classification "*Deposit – unknown*":-

77.1. R6,233.73 in the 2009 tax period, and

77.2. R17,427.69 in the 2012 tax period.



78. In paragraph 36 of the taxpayer's submissions, SARS is advised that "*I have kept some of the foreign notes I did not use during many of my official international travels*"

79. Based on the taxpayer's submissions, the impression created is that the foreign notes referred to herein is related to his official duties as a public servant.

80. SARS examined the taxpayer's IRP5 certificates for the 2009 to 2012 tax periods and confirmed that the taxpayer did not receive any subsistence allowances during the period. SARS is therefore satisfied that the amounts received in the taxpayer's bank account did not originate from his employer.

81. SARS also examined the taxpayer's bank accounts and confirms that it cannot locate any transactions which show that foreign notes were purchased prior to these credit entries. Therefore SARS is satisfied that the origination of the foreign notes did not come from the taxpayer's bank accounts.

82. Based on the examination conducted by SARS it is found that the taxpayer's submissions do not have any merit.

83. Therefore, SARS has not made any adjustments to its findings and it has assessed the aforementioned amounts in terms of section 92 of the TA Act.

Thabo Mokoena

84. After considering paragraphs 37 and 38 of the taxpayer's submissions, SARS advises:-
- 84.1. The taxpayer failed to identify which transactions in the audit findings letter are being referred to under his discussion,
- 84.2. Unless shown otherwise, SARS did not make reference to the name of Thabo Mokoena in its audit findings letter or schedules,
- 84.3. After conducting a keyword search through the cash flows dealt with by SARS at the audit findings stage, it is unable to locate transactions in its findings that relate to Thabo Mokoena.
- 84.4. The taxpayer did not provide any documentation which can confirm what is stated in his submissions regarding the repayment of monies to Mr Mokoena.
85. For the reasons provided above, SARS was unable to uphold the taxpayer's submissions.

**Sandile Zungu**

(Read with SARS audit schedule LTM-03-10)

86. In its audit findings letter, SARS included an amount of R500,000 in the 2018 tax period under the classification "Deposit – Zungu".
87. In paragraph 39 and 40 of the taxpayer's submissions, SARS is advised that,

"In the period leading to the ANC 54th National Conference held in December 2017, a number of volunteers working in the political campaign were owed monies for theory work. I was one of the campaign coordinators for one of the candidate. We requested financial contribution from Mr Sandile Zungu and he agreed to contribute R500,000."

"The funds were channelled through my personal account. A close scrutiny of my bank statements will show I disbursed the funds immediately to volunteers in the various regions of the country"

88. Although SARS can confirm that various disbursements did indeed take place shortly after the R500,000 was received in the taxpayer bank account, based on the submissions received herein, SARS was unable to verify the following:-
- 88.1. The names of the volunteers, what services they rendered during the said campaign and the dates and amounts each volunteer was paid.
 - 88.2. How the value of the payment due to each volunteer was determined and the underlying agreement which regulated this.
 - 88.3. Proof of payments made to the volunteers.
 - 88.4. Given that the campaign office is responsible for the financial management of all campaign monies, it is not explained why monies owed by the campaign office to volunteers were paid into the taxpayer's bank account and not into the campaigns bank account, and
 - 88.5. The amount of R500,000 was in fact accounted for or recognised as a donation received in the hands of the respective political party.
89. Due to the inadequacies found in the taxpayer's submissions, SARS is unable to accept the taxpayer's explanations.
90. Therefore, SARS has not made any adjustments to its findings and it has assessed the aforementioned amount in terms of section 91 of the TA Act.



El Shaddai Investments and WK Landgrebe

(Read with SARS audit schedules LTM-03-10 and LTM-03-11)

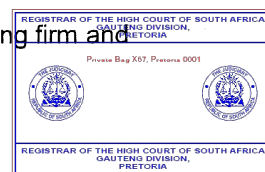
91. In its audit findings letter SARS included the following amounts:-
- 91.1. Under the classification "Deposit – W.K.H Landgrebe & Co", R135,000 in the 2018 tax period and R150,000 in the 2019 tax period, and
 - 91.2. Under the classification "Deposit – El Shaddai Investments", R400,000 in the 2018 tax period.

92. In paragraph 41 and 42 of the taxpayer's submissions, SARS is advised that,

"I confirm these amounts were paid to me. I had obtained bridging finance from these entities when there were delays to approve demarcations by CoJ, as part of the sale of Portion 2 of ERF 70, Hurlingham. These were loans and Acknowledgement of Debts were entered into and signed between the parties"

"However the loan amounts were repaid on my behalf by the Conveyancer, AJ Kempen Incorporated, from the proceeds of the sale of the portion"

93. According to the website www.wkh.co.za, this company is a chartered accounting firm and it provides the following services:-



- 93.1. Accountancy,
- 93.2. Secretarial work,
- 93.3. Management consultancy,
- 93.4. Auditing,
- 93.5. Tax consultancy,
- 93.6. Estate planning and winding up of deceased estates,
- 93.7. Formation of trusts,
- 93.8. Valuations of businesses and shares in companies, and
- 93.9. Assistance with mergers and takeovers.

94. It is clear from the above list of services that this firm does not provide bridging finance that would normally be associated with authorised and registered money lenders and financial service providers.

95. Based on the above explanation, SARS is not satisfied that the amount of R285,000 received in the taxpayer's bank account relates to a loan in terms of a bridging finance

agreement.

96. SARS was unable to perform any verification procedures with regards to the R400,000 the taxpayer received from El Shaddai Investments since the details of the entity is not known to SARS.
97. Although the taxpayer advised SARS in his submissions that these amounts are loans and were received in terms of an agreement, such agreement was not provided to support the submissions raised by the taxpayer.
98. Due to the inadequacies found in the taxpayer's submissions, SARS is unable to accept the taxpayer's explanations.
99. Therefore, SARS has not made any adjustments to its findings and it has assessed the aforementioned amounts in terms of section 91 of the TA Act.



Chabane Family Trust

(Read with SARS audit schedules LTM-03-10 and LTM-03-11)

100. In its audit findings letter SARS included the following amounts in the respective tax periods under the classification "*Deposit – Chabane*":-
 - 100.1. R150,000 in the 2018 tax period, and
 - 100.2. R250,000 in the 2019 tax period.
101. SARS considered the contents of paragraph 43 of the taxpayer's submissions in which it conveys that:-
 - 101.1. The Chabane Family Trust made the deposits,
 - 101.2. These deposits represent a repayment of monies previously spent by the taxpayer to secure a property and do renovations for the Chabane family, and
 - 101.3. It was agreed that an amount of R1,8m will be paid back to the taxpayer to recoup monies he previously spent.

102. After considering the taxpayer's submissions, SARS is satisfied that:-

102.1. The taxpayer failed to provide any documentation which can show that he indeed spent his own monies in the amount of R1,8m in respect of renovations to a property owned/occupied by the Chabane family, and

102.2. Any document or agreement that shows that the Chabane family is indebted to the taxpayer for the sum of R1,8m and that the deposits in the amount of R400,000 received in his bank account are a repayment of such debt.

103. Due to the inadequacies found in the taxpayer's submissions, SARS is unable to accept the taxpayer's explanations.



104. Therefore, SARS has not made any adjustments to its findings and it has assessed the aforementioned amounts in terms of section 91 of the TA Act.

Mr Kabelo Mantsane

(Read with SARS audit schedules LTM-03-02)

105. In its audit findings letter SARS included an amount of R150,000 in the 2010 tax period under the classification "*Deposit – Mantsane*".

106. In paragraph 44 of the taxpayer's submissions, he indicates that this amount was received as a loan. He further indicated that he also reciprocated with loans to Mr Mantsane.

107. After considering the taxpayer's submissions, SARS is satisfied that:-

107.1. The taxpayer failed to provide any document which shows that he is indebted to Mr Kabelo Mantsane for the amount of R150,000,

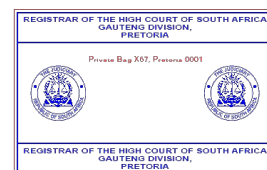
107.2. Failed to show that similar loans were also extended to Mr Mantsane, and

107.3. Failed to show the net position in terms of the loans between himself and Mr Mantsane.

108. Based on the taxpayer's submissions that monies moved between himself and Mr

Mantsane, it is likely that the value of the alleged loan would have changed over the period of 11 years.

109. Therefore the taxpayer's statement where it is mentioned that "*The amount is still owing to Mr Kabelo Mantsane*" is probably untrue.
110. Due to the inadequacies found in the taxpayer's submissions, SARS is unable to accept the taxpayer's explanations.
111. Therefore, SARS has not made any adjustments to its findings and it has assessed the aforementioned amount in terms of section 92 of the TA Act.



CONCLUSION: AUDIT FINALISATION

(Read with TABLE 1 herein)

112. After considering the taxpayer's response to SARS's audit findings letter, as well as the documentation SARS obtained during the course of this audit, SARS is satisfied that the following under declarations occurred during the 2009 to 2019 tax periods:-

112.1. non-salary deposits received in his bank accounts amounting to R20,619,677,

112.2. CGT (taxable portion) in respect of the sale of fixed properties amounting to R2,994,063, and

112.3. The taxes due in respect of the under declarations equals R9,344,750.95.

F. LEGISLATIVE FRAMEWORK

113. In order for the taxpayer to consider SARS's audit conclusions, a copy of the most relevant statutory provisions on which SARS relies is attached hereto as **Annexure "A"**.

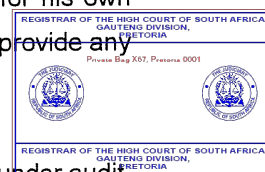
G. APPLICATION OF THE LAW

114. After having considered the taxpayer's submissions and the information at its disposal, SARS is satisfied that the under declared income calculated in annexure **LTM-02** and summarised in Table 1 above represents amounts the taxpayer was obliged to declare for"

gross income" and CGT purposes.

115. In this regard, the taxpayer failed to declare the following transactions:-

115.1. the non-salary related deposits received in the taxpayer's bank accounts, deposits received in respect of the motor vehicle contracts, instalments and settlement payments received in the motor vehicle finance accounts, as well as the deposit Precise Trade paid on behalf of the taxpayer in respect of the Hurlingham property. These are considered to be "*gross income*" for purposes of **section 1 of the IT Act**. It is SARS's view that these amounts were received by the taxpayer for his own benefit and his own behalf, but were not declared. The taxpayer did not provide any evidence which showed otherwise.



115.2. With regards to the three (3) fixed properties sold during the tax periods under audit, the taxable portion of the **CGT**, as determined in accordance with the **Eighth Schedule to the IT Act**, SARS established that these amounts were not declared in the respective tax periods and have now been assessed.

116. Therefore, all under-declared income and CGT in the 2009 to 2019 years of assessment have now been assessed to normal tax in terms of **section 5(1)(c) of the IT Act**.

117. During the 2009 to 2016 years of assessment, in which years the taxpayer filed returns, SARS raised additional assessments in terms of **section 92 of the TA Act**.

118. During the 2017 to 2019 years of assessment, in which the taxpayer failed to file returns, SARS raised original assessments in terms of **section 91 of the TA Act**.

119. Despite SARS having requested the taxpayer to submit relevant material for purposes of the audit, it is evident that the taxpayer did not so do. Therefore the assessments raised by SARS are based on information at its disposal at the time and have been raised in terms of **section 95** read in conjunction with **sections 91 and 92 of the TA Act**.

120. The provision under which SARS raised these assessments:-

120.1. Does not exonerate the taxpayer from submitting a return or relevant material previously requested under **section 46 of the TA Act**.

- 120.2. Is not subject to objection or appeal unless it can be shown that the taxpayer did in fact submit the relevant material or the outstanding tax return and SARS did not make any further assessment in the tax periods to which these relate.
121. The non-submission of relevant material by the taxpayer includes those tax periods in which he was obliged to keep records as envisaged in **section 29 and section 32 of the TA Act**. The facts shows that no relevant material was provided by the taxpayer for this audit.
122. In finalising its assessments, SARS is satisfied that the taxpayer failed to discharge the requisite burden of proof as contemplated in terms of **section 102 of the TA Act**.

H. PREScription:

123. According to SARS's records the following tax periods would in the normal course have prescribed in terms of section 99(1) of the TA Act:-



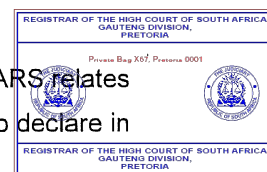
TABLE 6: Prescription of tax periods previously assessed

Tax period	Date of original Assessment	Date of Prescription
2009	2010-03-23	2013-03-22
2010	2010-10-14	2013-10-13
2011	2011-11-22	2014-11-21
2012	2012-11-16	2015-11-15
2013	2013-12-05	2016-12-04
2014	2015-04-14	2018-04-13
2015	2015-10-30	2018-10-29
2016	2016-07-11	2019-07-10

124. SARS's conclusions show that during the aforementioned tax periods, in addition to employment income, the taxpayer also received non employment related cash flows which formed the subject of SARS's audit. After consideration of all the relevant material at SARS' disposal, including the taxpayer's submissions, SARS is satisfied that the amounts assessed herein constitute amounts that the taxpayer failed to declare.
125. Although the taxpayer was provided opportunities during the audit to provide supporting documents that would otherwise demonstrate that the amounts identified by SARS should not be assessed to tax, the taxpayer nonetheless failed to discharge the requisite burden

of proof.

126. The submissions received from the taxpayer in response to SARS's audit findings was not accompanied by relevant material which could support the various tax positions assumed by the taxpayer in his submission. Therefore the submissions on its own were found to be inadequate for purposes of section 102 of the TA Act.
127. SARS has considered the information at its disposal and made adjustments to its audit findings where it was satisfied that the taxpayer's submissions corroborated with third party information.
128. Therefore, SARS is of the view that the balance of the amounts assessed by SARS relates to amounts received by or accrued to the taxpayer, which the taxpayer failed to declare in his tax returns in their respective tax periods.
129. The omissions of these amounts from the respective tax returns would amount to fraud, misrepresentation or a non-disclosure of material facts, which contributed to the taxpayer being under assessed in the tax periods, thereby causing a prejudice to be suffered by the fiscus.
130. Therefore, SARS is satisfied based on the above that in terms of section 99(2) of the TA Act, the said assessment has not prescribed and that section 99(1) does not apply.



I. UNDERSTATEMENT PENALTY

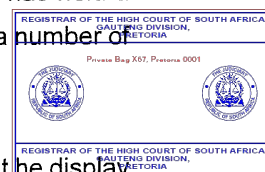
131. In terms of section 222 (1) of the TA Act, in the event of an 'understatement' by a taxpayer, the taxpayer must pay, in addition to the tax payable for the relevant tax period, the understatement penalty determined under subsection (2) unless the understatement is as a result of an inadvertent *bona fide* error.
132. In terms of section 222(2) of the TA Act, in the event of an understatement by a taxpayer for the applicable tax period, an understatement penalty will be levied in accordance with the table set out in section 223.
133. In terms of **Chapter 16, Part A** of the TA Act, SARS was satisfied that there was an understatement of the taxpayer's taxable income and therefore imposed an understatement penalty in respect of the assessments raised.

134. In terms of section 223 (1) of the TA Act, the understatement will be based on the taxpayer's behaviour ranging from "*substantial understatement*" to "*Intentional tax evasion*" before determining the applicable understatement penalty percentage.

Behaviour: Intentional Tax Evasion

135. In assessing the taxpayer's behaviour under this section of the TA Act, the below set of facts was considered:-

- 135.1. The taxpayer was a senior state official during the relevant period and has held a number of senior executive positions in the government structures over a number of years.



- 135.2. As such his duties and responsibilities, amongst other things, require that he display exemplary leadership and morality in executing his role as a civil servant, as well as in his statutory duties as being a citizen of the Republic of South Africa. This includes being an upstanding, moral tax-paying citizen.

- 135.3. The taxpayer was registered for income tax and is lawfully obliged to submit accurate and truthful tax returns for the tax periods under audit.

- 135.4. The audit has established that:-

- 135.4.1. the tax returns filed for the 2009 to 2016 years of assessment did not reflect the true extent of income the taxpayer received, and

- 135.4.2. In respect of the tax period in which returns were not filed, the taxpayer received income but it was not declared.

- 135.5. Despite being afforded the opportunity in SARS's audit findings letter to make representations in respect of USP, the taxpayer failed to do so.

- 135.6. The taxpayer's *modus operandi* to under declare his taxes was also established in previous audits conducted by SARS. In this regard, it is found that:-

- 135.6.1. After the taxpayer sold his Parkwood property and the transfer of ownership was concluded on 20 February 2015, the CGT in respect of

this sale was omitted when he submitted the 2015 tax return on 30 October 2015. In the aforementioned audit SARS raised an additional assessment and an understatement penalty in June 2017 to correct the prejudice suffered by the fiscus.

135.6.2. In the 2016 tax period, it is found that the taxpayer did not declare interest income he received from financial institutions. Again SARS raised an additional assessment to correct the prejudice suffered by the fiscus.

135.6.3. In both these instances, the taxpayer conceded to SARS's assessments by not filing objections.



135.7. With regards to this audit, it is found that the taxpayer failed to declare CGT, non-salary related transactions recorded in his bank accounts and motor vehicle financing accounts, as well as a deposit made into a conveyancing attorney's account in respect of the Hurlingham property which was subsequently registered in the name of the taxpayer. Refer to **schedule LTM-02**

135.8. Despite having the benefit of a tax practitioner, the taxpayer still failed to comply with his statutory obligations.

135.9. Given that the taxpayer was unable to provide SARS any substantiated explanations in respect of the amounts assessed herein, it is SARS's view that these amounts must have been received by or accrued to the taxpayer for his own benefit and on his own behalf.

135.10. It is SARS's further view that given the fact that the amounts assessed herein relate to transactions in which the taxpayer would have actively participated in, the inescapable conclusion drawn is that these transactions must also be within the knowledge of the taxpayer and the only reason why it was not declared, is because the taxpayer made a conscious decision to exclude it from his tax returns.

135.11. This is not the behaviour that is associated with a reasonable tax compliant citizen, but rather that of a person who disregards the tax laws.

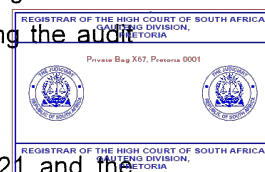
136. After considering the above discussion, SARS is satisfied that the behaviour displayed by the taxpayer falls within the ambit of "*intentional tax evasion*". Further, in particular reference

to the CGT assessments raised by SARS in terms of this audit, it is evident that the under declarations resonate with a **repeat case** as contemplated in section 221 of the TA Act.

Conduct: Obstructive

137. In assessing the taxpayer's conduct SARS considered the below set of facts:-

137.1. At the taxpayer's request and after making an undertaking to *put together the requested information*, SARS granted the taxpayer an extension during the audit engagement phase to submit relevant material.



137.2. The extension date requested by the taxpayer was 31 January 2021 and the undertaking to SARS was subject to the completion of his testimony at the Commission of Inquiry. At the date the extensions lapsed on 9 February 2021, the taxpayer had not yet provided SARS with any documentation in terms of his undertaking, nor did he provide any further requests for a further extension.

137.3. Despite the taxpayer concluding his testimony at the Commission of Inquiry on 11 May 2021, if the taxpayer indeed had any intention of supporting this audit, he could have submitted the relevant material to SARS anytime thereafter with a letter explaining the circumstances for the delay. However, this did not happen.

137.4. On 13 October 2021, SARS received an email from the taxpayer in which he advised, amongst other things, that he has been advised not to accept any audit going beyond 5 years, that is the 2015/2016 tax periods.

137.5. Despite SARS having made findings in the tax periods 2015 to 2019, it is found that the taxpayer nonetheless failed to appreciate the provisions of sections 29 and 102 of the TA Act and failed to file documents in those tax periods.

138. After considering the above discussion, SARS is satisfied that the conduct displayed by the taxpayer falls within the ambit of "obstructive".

139. Based on the discussion herein, in addition to normal tax, SARS has levied an understatement penalty of 200% in respect of all understated income.

J. INTEREST ON UNDERPAYMENT OF PROVISIONAL TAX

140. In terms of section 89quat(2), interest is payable on the underpayment of provisional tax that arises as a result of the above adjustments.

In terms of section 89quat(3), the Commissioner may direct that the interest payable in terms of section 89quat(2), "*shall not be paid in whole or in part by the taxpayer*". In order to do so, the Commissioner, in taking that decision shall take into consideration the circumstances of the case and circumstances beyond the control of the taxpayer.

141. Under the circumstances, there is no indication or any evidence before the Commissioner proving circumstances beyond the control of the taxpayer. Therefore interest is levied on the underpayment of provisional tax all tax periods in which assessments have been raised.

**K. OBJECTIONS**

142. Should you wish to lodge an objection against the assessments, the objection must comply with all the requirements of **section 104 of the TA Act**, read with the rules promulgated in terms of **section 103 of the TA Act** ("*the rules*"). For the objection to be valid, detailed grounds based on facts and law should be submitted, accompanied by supporting documentation.
143. The notice of objection (DISP01) must be in writing and be accompanied by a duly completed DISP01 form completed via SARS e-filing within **30 business days** of this letter, that is no later than **26 May 2022**.

Late Objections

144. In terms of section 104(4) of the TA Act, a senior SARS official may only extend the period of 30 business days in which an objection must be lodged if he or she is satisfied that reasonable grounds exist for the delay in lodging the objection.
145. If the objection is late, the taxpayer will have to also submit in writing the reasonable grounds for the delay, failing which the objection will be invalid.
146. In terms of section 104(5)(a) of the TA Act, the senior SARS official may not extend the period within which a taxpayer must submit an objection by a period exceeding 21 business

Mr LT Montana/Audit Finalisation/April 2022

days unless he or she is satisfied that exceptional circumstances exist which gave rise to the delay in lodging the objection.

147. If the taxpayer's objection is lodged more than 21 business days late, the taxpayer will have to also submit full details of the exceptional circumstances in writing that existed that occasioned such a delay, failing which the objection will be invalid.

L. PAYMENT

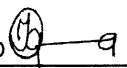
148. Kindly note that, in terms of section 164(1) TA Act unless a senior SARS official otherwise directs, the obligation to pay the assessed tax and the right of SARS to receive and recover the tax will not be suspended by an objection or appeal or pending the decision of a court of law pursuant to an appeal under section 133. The taxpayer is advised to contact SARS's **Ms Ilse Pires on (011) 862 5557** regarding the payment.



M. CORRESPONDENCE AND QUERIES

149. You are requested to address all correspondence and to provide all documentation, representations and/or information to SARS's attorney, Mr T Steyn of VZLR attorneys, with street address 71 Steenbok Ave, 1st Floor, Block 3, Monumentpark, with telephone contact number (012) 435 9444, and email address being theo@vzlr.co.za.
150. Kindly refrain from submitting any documentation to any other person and/or SARS office.

Yours faithfully

pp 

Ajith Sureadin
Operational Specialist



Bongani Ngema
Manager

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE



From: Megan Labuschagne
To: "Lucky Montana"
Cc: "Theo Steyn"; "Micke van Rensburg"
Subject: RE: MAT131479 - SARS / LT MONTANA - FINALISATION OF AUDIT
Date: Monday, 30 May 2022 14:12:47
Attachments: image001.jpg

Dear Mr Montana

SARS hereby grants you an extension to 31 May 2022 to lodge your objection to the assessments as set out in the finalisation of audit letter. Please ensure that you deliver your objection to the relevant address stipulated in the finalisation of audit letter.

Please acknowledge receipt.

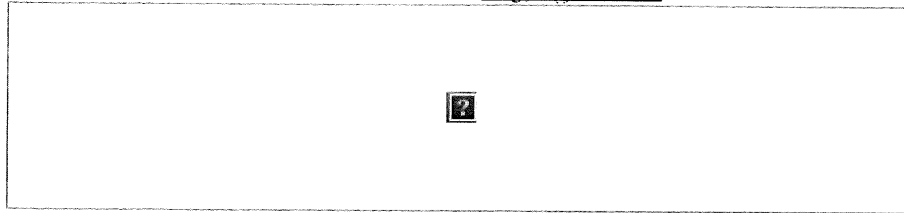
Kind regards / Groete

Megan Labuschagne Attorney

T (012) 435 9306

F (012) 435 9555

E meganl@vzlr.co.za



From: Lucky Montana <luckymontana500@gmail.com>
Sent: Friday, 27 May 2022 15:40
To: Megan Labuschagne <meganl@vzlr.co.za>
Subject: Re: MAT131479 - SARS / LT MONTANA - FINALISATION OF AUDIT

Dear Megan

As you are aware, Inwas scheduled to respond to the finalisation of the Finalisation of Audit by yesterday, 26 May 2022. My response has been ready for the past few days. I was expecting some of the attachments to my response to have been delivered yesterday but they did not arrive.

I wish to request SARS to grant me an extension till Tuesday, 31 May 2022 to submit my detailed response with the necessary attachments.

I apologise for the late request.

Yours faithfully

Tshepo Lucky Montana

Sent from my iPad

On 11 Apr 2022, at 16:38, Megan Labuschagne <meganl@vzlr.co.za> wrote:

Good day

Kindly find attached SARS' finalisation of audit letter dated 11 April 2022.

Please acknowledge receipt.

Kind regards / Groete

Megan Labuschagne *Attorney*

T (012) 435 9306

F (012) 435 9555

E meganl@vzlr.co.za



<Annexure A - Legislative Framework.pdf>

<AUDIT FINALISATION SCHEDULES - LT MONTANA ver 11 Apr 2022.pdf>

<Audit Finalisation Letter LT Montana 2022-04-11 signed.pdf>

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This message has been scanned for viruses and dangerous content by **MailScanner**, and is believed to be clean.

TSHEPO LUCKY MONTANA

Email: luckymontana500@gmail.com

Mobile:

Address: 335 Main Street, Waterkloof, Pretoria, 0181

31 May 2022



Mr Edward Kieswetter

Commissioner: South African Revenue Services

Lehae La SARS Building

299 Bronkhorst Street

New Muckleneuk

Brooklyn

PRETORIA

0181

Attention: **Megan Labuschagne**

VZLR Attorneys

Monument Park

T.L. Montana

Page 1

RE: FINALISATION OF AUDIT LETTER: LT MONTANA - 0213066038

INTRODUCTION

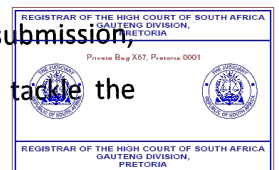
1. I refer to your letter dated 11 April 2022. I wish to record my objection to your assessment of the tax period: 2009 – 2019.
2. Having read the Finalisation of Audit Letter and all the supporting documents, I have noted transactions which, in my view, should not be considered by SARS as **“under declared” “gross income” and Capital Gains Tax (CGT), therefore not taxable.** I have picked up duplications in your calculations, disputes over some of my property transactions, disputes over deposits or trade-ins for motor vehicles,, Personal Loans, Tax Refund or Rebates, the availability of key records or lack thereof, etc.
3. I acknowledge there are major technical or accounting principles that underpin SARS’s treatment of the various transactions, which I am not competent to deal with. I have moved away from my Tax Advisor and approached a firm of accountants and auditors, W.K.H. Landgrebe and Co, to assist me with the technical work and evaluate the available evidence. The firm has agreed to do the work if given adequate time. Their contact details are as follows:
 - Mr Landgrebe (Partner) // wkhland@global.co.za
 - Tamasin Padayachee (Account Manager) // tamasinp@wkh.co.za
 - Tel (011) 886 1238
4. I will hold back on my detailed submission for now and plead for SARS’ leniency for a period of a month to enable the accountants to complete the technical work, and submit my response to SARS by 01 July 2022. I am deeply appreciative and thankful to SARS for granting my request for extension to 31 May 2022.



T.L. Montana

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5. However, I still do not have records of key transactions identified by SARS. Many of the companies do not keep the financial records beyond five (5) years. However, I am following up on the different companies involved in the various transactions to assist and find the supporting documentation.
6. It would be unreasonable therefore for SARS to penalize me for not having records of transactions dating back beyond five years or their unavailability is beyond my control.
7. It is important that I be given enough time to prepare the second part of my submission, which should be more specific to the many inquiries raised by SARS and tackle the technical or accounting issues in the treatment of the various transactions.



THE POLITICS OF THE SARS AUDIT

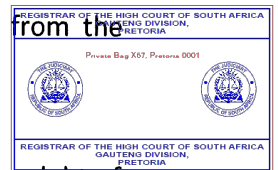
8. However, in this first part of my response to the Finalisation of Audit Letter: 2009 - 2019, I focus on what I consider to be the political side of the SARS Audit. I address issues of a general nature raised in your letter but which largely exposes the manner in which SARS had chosen to treat me as a taxpayer. I discern a determination and malicious intent on the part of SARS by inflating the taxable amounts. Deep down, SARS knows I did not earn, in the period under review, the sum of R28 million above my salary from PRASA, which is taxable. The penalties imposed by SARS make a big portion of the taxable income. I find this quite astonishing, to put it mildly.
9. Below, I highlight a few examples to illustrate this malicious intent, without getting into the second part of my submission and details of the technical treatment of each transaction.

T.L. Montana

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9.1. The determination by SARS to deny me the **primary residence exemption** for Remainder of ERF161, Waterkloof whilst at the same “miscalculating” the mortgage bond for the same property, is driven by malicious intent and not the work of ardent professionals. This is the property my family and I had lived in forever, until it was sold.

9.2. Denial by SARS of the deposit of R2 million made towards the purchase of ERF 70 Hurlingham, which Mr Riaan van der Walt paid on my behalf from the proceeds of the sale of ERF359 Parkwood.



9.3. In June 2019, SARS issued a letter informing me of an outstanding tax debt of R1 762 977.71, of which R1.4 million was paid in May 2021. I was made to believe at the time this was for CGT related to the sale of both ERF359 Parkwood and Remainder of ERF161 Waterkloof. I am unable to find in your latest documents and the different tables where this debt is and the payment already made.

9.4. I request SARS to provide a detailed breakdown of the 2019 outstanding tax debt and clarify if the latest assessment includes this or is over and above this debt. I see numerous duplications in this matter as well.

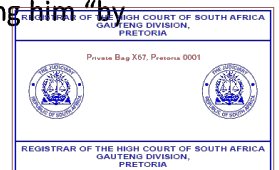
9.5. I cannot help but notice that almost R10 million of the queries relate to the purchase and/or settlement of motor vehicles, which is based on the fact that payments of deposits or settlement of these vehicles do not “originate from the account of the taxpayer”. This is standard practice and not unique to me. Dealerships settle outstanding amounts, on behalf of customers, directly with asset financing institutions. The insistence by SARS to treat the deposits and settlement as “cash” without solid evidence, cannot be sustained.

T.L. Montana

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9.6. The administrative burden to find records dating back to a period prior 2017 (“burden of proof is with the taxpayer”) is simply unbearable. SARS is able to pull such information as they were able to do with my financial records, which I do not have access to since my bank accounts with ABSA were closed.

10. I am effectively being subjected to a lifestyle audit for political reasons. This audit is being manipulated by SARS for ulterior motives. This has become the case of catching him “by any means necessary”.



11. Contrary to assertions by SARS that it relied “exclusively on the information available on SARS’s systems, information obtained from third parties and the taxpayer’s bank statements to formulate its audit findings”, the facts show malicious intent and a personal vendetta. SARS had placed reliance for its audit on media stories written by Pieter-Louis Myburg and on information, testimonies or evidence by individuals like Clint Oellermann.

12. It is my submission that these individuals or third parties are pursuing a particular narrative or agenda, best known to themselves. SARS does not have reason to place reliance on media reports, testimonies or evidence which I had either challenged during my testimony at the Judicial Commission of Inquiry into State Capture, Corruption and Fraud in the Public Sector, including Organs of State (State Capture Commission) or which have not been tested in our Courts.

13. There are other testimonies or evidence presented at the Commission which had challenged the narrative by Clint Oellerman or stories written by Peter-Louis Myburg. SARS does not put any weight to my testimony, the evidence of the Chief Financial Officer of TMM/Siyangena Technologies, Mr Thomas Dubek or that of Mr Andre Wagner of Midtownbrace (PTY) Ltd.

T.L. Montana

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14. The Report of the Commission on PRASA is still pending.

CONDUCT DISPLAYED BY THE TAXPAYER

15. In paragraph 137 of its letter, SARS describes my conduct as falling within the ambit of “obstructive”. I deny I was obstructive to the SARS Audit. In my letter dated 16 August 2021, I recognize my tax obligations to the country and reaffirmed my commitment to cooperate with the tax authorities.



16. I have filed my tax returns without fail for over two decades when I was still employed and had co-operated consistently with SARS through my tax advisors. SARS had issued letters of good standing in respect of my tax matters.

17. The allegation that I refused to submit tax returns for financial years 2017 to 2019, is denied. My financial situation had changed and I had no regular income. I had communicated this fact to my tax advisors at all material times indicating that I had not received a salary since I left PRASA other than living from the proceeds of sale(s) and/or loans against my assets.

18. I have kept my commitment to pay SARS the full proceeds of the sale for my property: ERF 178, Saxonwold, Johannesburg. The proceeds of the sale of this property was paid directly to SARS by the Conveyancers.

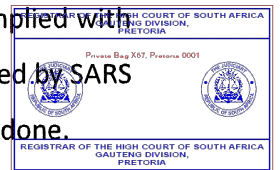
19. My property, vehicle or business dealings have all been above board. I have always completed and disclosed to SARS details of the nature of each transaction and the value of the transaction.

T.L. Montana

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20. After going through the latest details in your Finalisation of Audit Letter, I cannot help but repeat the point made in my previous submission which states “a fair and objective review of my tax affairs tells a different story: a law-abiding and tax compliant citizen, and not a person involved in criminal and illicit economic dealings” as suggested in your initial letter.

21. A careful study of my submission dated 16 August 2021 shows that I fully complied with the request from SARS. I was asked to explain each of the transactions identified by SARS in its Letter of Audit Findings issued on 7 July 2021. This is exactly what I have done.



22. The truth, however, is that SARS has been trying to criminalize me. SARS broke my gate and door, making a forced entry into my house when it came to attach my moveable assets, leaked my tax information to Pieter-Louis Myburg who published a story about my outstanding tax debt on the very day. He was the only journalist to write about this because this information was leaked to him, with the sole objective of tarnishing my image. Pictures of my furniture at the auction show these were in fact broken into pieces before being put on auction. This conduct by SARS is at the least malicious or unlawful, and at the most, outright criminality.

23. There is no basis for SARS to paint me as “obstructive” or that I did not co-operate with its audit, simply because I refuse to be criminalized and accept its false narrative regarding the various deposits made into my bank account and/or transactions. SARS had made a number of assumptions which it wants to see realized irrespective of the facts or evidence. SARS is asking me to accept its arbitrary actions and blatant abuse of power. I have the right to object to being targeted by SARS.

T.L. Montana

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24. Paragraph 35 under "Audit Procedure", SARS seeks to justify its actions by suggesting that amounts set out in its letter be "considered as 'under declared' 'gross income' and CGT that should be assessed under this audit". I do not have a problem with SARS auditing me, identifying potential risks arising from deposits into my account or to probe each one of these. I have nothing to hide.

25. However, this must be done in a lawful and fair manner, SARS should not speculate about the nature of the transaction nor attempt to inflate the taxable amount, as is the case with the current audit.



26. Like other taxpayers who find themselves in a similar position, I should be allowed to exercise my rights under the tax law and other laws of the Republic, allowed to explore alternative dispute resolution if the situation demands, approach the Tribunal or the Tax Special Court, to argue my case.

27. In this letter, I do not only raise my objection to the tax assessment for the period 2009 - 2019 but confirm my commitment to work with SARS to reach finality on this audit. I however reserve my rights in the event the disputes are not resolved.

28. Paragraph 148 on page 57 of the Finalisation of Audit Letter is a clear abuse of power, and a deliberate violation of any taxpayer's rights. The Audit is not final until it is finalized.

GENERAL COMMENTS REGARDING THE TAXPAYER'S RESPONSE TO SARS'S AUDIT FINDING LETTER

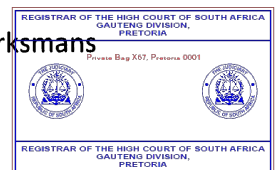
29. In paragraph 36, SARS denies the allegations raised in paragraphs 16 and 17 of my submission of 16 August 2021. These allegations are in fact the reason SARS has targeted me and acting in such a vindictive manner.

T.L. Montana

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30. In my Statement to the State Capture Commission, and during my testimony I raised the following specific allegations against SARS:

- SARS had associated itself with a sophisticated network of powerful players that not only captured but destroyed the Passenger Rail Agency of South Africa (PRASA);
- SARS targeted the individuals and entities identified by the Werksmans investigation as being involved in corrupt activities;
- These individuals and entities had been subjected to un-ending SARS audits, following the same pattern and modus operandi; and
- SARS relationship with Mr Paul O' Sullivan.



31. Contrary to SARS claims in paragraph 35.1. that “testimonies and evidence presented at the Commission of Inquiry which SARS considered relevant for the audit, was examined”, SARS has been selective in investigating serious allegations emanating from the Commission .

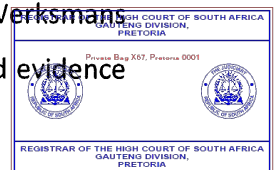
32. For example, during my testimony, I had raised serious allegations against the former Chairman of PRASA, Dr Popo Molefe. I called on the Commission to investigate the so-called donations made to Dr Popo Molefe by companies contracted to PRASA and Transnet (of which he is currently Board Chairman) through his Foundation Trust, for which he used this for personal benefit. I submitted this was also in breach of the Prevention and Combat of Corrupt Activities Act (PRECCA) of 2004.

T.L. Montana

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33. I had asked the Commission to subpoena Dr Molefe's personal bank statements, those of his wife and of the Foundation Trust. There are huge tax issues and implications in these so-called donations and other corrupt activities I highlighted during my testimony.

34. The Affidavit deposed by Nathi Khenia, former Acting Group Chief Executive Officer (AGCEO) of PRASA to the Commission in June 2021, is not only damning against Dr Popo Molefe and his board members but revealing on the appointment of Werksmans Attorneys at PRASA. SARS has ignored these and many other testimonies and evidence which does not tally with its agenda.



35. It had since been brought to my attention that the Special Investigation Unit (SIU) had been mandated through a Proclamation by the President, to investigate various matters at PRASA, and among its preliminary findings, was that the appointment of Werksmans Attorneys at PRASA was irregular.

36. I was prepared to expose the double standards and SARS' willingness to use its legal authority to pursue opponents and buttress the political campaign driven by forces it has associated itself with, including the Former Commissioner of SARS and former Minister of Finance, Mr. Pravin Gordhan, former SARS Acting Commissioner, Mr. Ivan Pillay and Mr. Johan van Loggerenberg, both acting through the entity "Ukhozi Forensics", which was an integral part of the unlawful investigation at PRASA lead by Werksmans Attorneys.

37. SARS had failed to use the platform provided by the State Capture Commission to challenge, in terms of the Commission's Rules and Regulations, the allegations I made against the organization.

T.L. Montana

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38. SARS had the opportunity not only to deny this but to cross-examine me so that it could demonstrate to the nation that my evidence was false.

39. I was ready to demonstrate how SARS had over time become a “criminal organization”, working with rogue networks to advance agendas which are not in the best interest of the organization itself and the well-being of South Africans.

40. However, I do concede that this perhaps is not the platform to pursue this matter. To this end, I separate the issues and focus on the inquiries by SARS. Another opportunity may present itself in the future for me to pursue the matter of the criminality being perpetuated by SARS, in violation of its own legal mandate and the Constitution of the Republic.



CONCLUSION

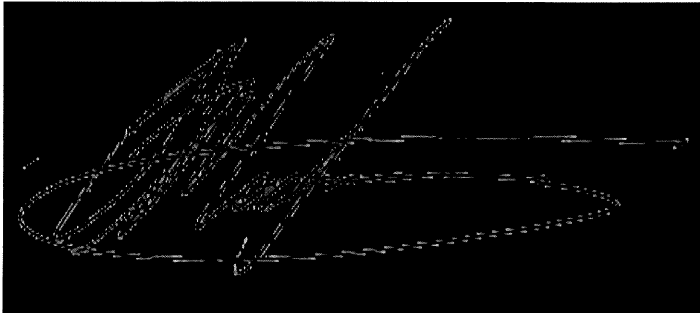
41. It would be appreciated if my request to SARS for an extension of a month is granted, to enable the accountants and auditors to conduct a proper technical exercise and prepare part two of my submission.

T.L. Montana

Page 11

42. Notwithstanding my reservations about the unlawful conduct of SARS in dealing with me,
I remain committed to co-operate with SARS in this audit.

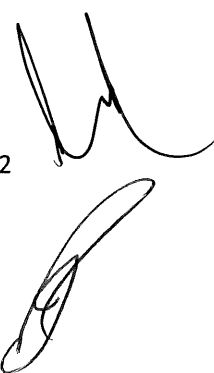
Yours faithfully



TSHEPO LUCKY MONTANA

T.L. Montana

Page 12





Monument Office Park,
71 Steenbok Ave, 1st Floor,
Block 3, Monumentpark,
Po Box 974, Pretoria, 0001
Docex 97, Pretoria

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E vzlr@vzlr.co.za
F Gen/Alg (012) 435 9555
Deeds / Aktes (012) 435 9666
www.vzlr.co.za

ATTORNEYS PROKUREURS

Mr Lucky Tshepo Montana

EMAIL: luckymontana500@gmail.com

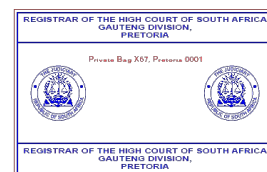
Our Ref: TS/ML/MAT131479

Your Ref: MR MONTANA

09 June 2022

SARS / LT MONTANA

1. We refer to your response to the finalisation of audit letter dated 31 May 2022 and your subsequent emails of 2 and 4 June 2022 (collectively referred to as "your letters").
2. Various issues are raised in your letters which do not have a direct bearing on our client's audit of your tax affairs. However, we have been instructed to respond to some of the allegations contained in your letters. Where we do not respond to specific allegations, we reserve our client's rights to do so at a later stage.
3. With reference to your request for an extension to file a supplementary response to the finalisation of audit letter by 1 July 2022, SARS herewith grants the extension. Note that the extension does not suspend your liability to satisfy the outstanding tax debt. Should you wish to suspend the obligation to pay the tax debt, you must apply for a suspension of payment in terms of section 164 of the Tax Administration Act 28 of 2011 ("the TAA").
4. Your email dated 2 June 2022 records the theft of your computer and flash drives. This information does not relate to the audit of your tax affairs and SARS cannot constructively



respond thereto, nor is it deemed necessary to respond thereto. All insinuations and conclusions made by you in this regard are denied.

5. In your email dated 4 June 2022, you indicated that you are having trouble registering a profile on SARS's e-filing platform. Our instructions are that you must contact the e-filing helpline for assistance. The details of the helpline can be found on SARS's website.
6. The various allegations in your letter dated 31 May 2022 that SARS is *inter alia* using the current audit for political or ulterior motives and is pursuing a vendetta against you are baseless and without merit. SARS denies that it breached the confidentiality provisions of the TAA or that it provided your tax information to any reporter or journalist.
- 12 We await receipt of your supplementary submission to the finalisation of audit letter on 1 July 2022.
- 13 Please acknowledge receipt.



VZLR INC

Per: Theo Steyn

Direct telephone number: 0124359364
Email: theo@vzlr.co.za

W.K.H. Landgrebe & Co.
CHARTERED ACCOUNTANTS & AUDITORS

SUITE 7
DENAVO HOUSE
15 YORK STREET (CNR. KING)
KENSINGTON "B"
RANDBURG

TEL. (011) 886-1238/9
FAX (011) 787-6703
E-MAIL: wkhland@global.co.za

P.O. BOX 3665
RANDBURG
2125

SARS
Lehae La SARS
299 Bronkhorst Street
Nieuw Muckleneuk
Pretoria

5 May 2022

Attention: Ajith Suredin, Bongani Ngema

Re: Mr LT Montana Finalisation of Audit letter 11 April 2022



Dear Sir's

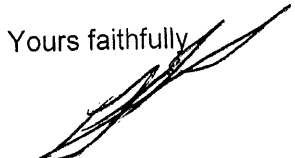
We have been approached by Mr. Montana during the course of last week to assist him in responding to your Finalisation of Audit letter dated 11 April 2022 and the detailed workings and calculations attached thereto. We requested to be provided with the detailed workings excel spreadsheets from yourselves which we have received.

In our initial consultation with Mr. Montana we worked through your detailed findings and we have indicated Mr. Montana's preliminary response to each line item highlighted in yellow on each individual spreadsheet. (Spreadsheets will be attached to this response.) Mr. Montana also indicated to us upon us requesting supporting documentation to enable us to attend to his affairs that in terms of his bank accounts he does not have any records and that he is not able to obtain any from ABSA as his accounts have been closed.

From your audit findings letter which deals with all line items in detail it is apparent that you have access to numerous supporting documentation as well as bank statements which we require to enable us to assist Mr. Montana with a response to your audit findings letter.

We request you to please make available to us all the supporting documentation and bank statements utilised by yourself to determine the status of Mr. Montana's tax affairs. We further request a 30-day period from date of receipt of the requested information to furnish a response to your Finalisation of Audit Letter.

Yours faithfully,


Peet Rabie
Audit Manager (082-330-1407)

PARTNERS: W.K.H. LANDGREBE (B.COM) C.A. (S.A.), W.P. McALEENAN (B.COMPT.) C.A. (S.A.) M.B.A.

From: Peet Rabie
To: "Sindy Walkenshaw"
Cc: "Megan Labuschagne"; "Micke van Rensburg"; "Steyn"; WKH Landgrebe & Co.; lucky montana500@gmail.com
Subject: RE: SARS / MR L MONTANA (MAT131479)
Date: Monday, 11 July 2022 15:14:44
Attachments: image001.jpg

Sindy

Thanks, we acknowledge receipt of your letter as requested.

Thanks for obtaining SARS consent to supply us with all the supporting information. As the request for an extension has been denied please indicate what time period we would be allowed to furnish our response by from date of receipt of the supporting documentation.

Regards

Peet Rabie

peetr@wkh.co.za | [website](#) | [map](#)

WKH Landgrebe & Co.

**Chartered Accountants &
Auditors**

15 York Str, Cnr King Str, Kensington B,
Randburg

Cell 082 330 1407

Phone (011) 886-1238

Fax (011) 787-
6703

From: Sindy Walkenshaw [mailto:sindyw@vzlr.co.za]
Sent: Monday, 11 July 2022 14:04
To: PeetR@wkh.co.za
Cc: 'Megan Labuschagne' <meganl@vzlr.co.za>; 'Micke van Rensburg' <micke@vzlr.co.za>; 'Steyn' <steyn@vzlr.co.za>
Subject: SARS / MR L MONTANA (MAT131479)

Good day,

<!--[if !supportLists]-->1. <!--[endif]-->Please find attached hereto our letter for your attention.

<!--[if !supportLists]-->2. <!--[endif]-->Kindly acknowledge receipt.

Per Megan Labuschagne

Kind regards / Groete

Sindy Walkenshaw

Secretary

T (012) 435 9362

F (012) 435 9555

E sindyw@vzlr.co.za





Monument Office Park,
71 Steenbok Ave, 1st Floor,
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ATTORNEYS PROKUREURS

WKH Landgrebe & Co

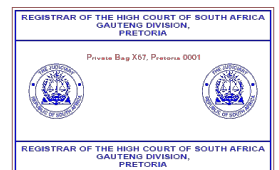
EMAIL: PeetR@wkh.co.za

Our Ref: TS/ML/MAT131479

Your Ref:

22 July 2022

SARS / LT MONTANA



1. Our letter dated 11 July 2022 has reference.
2. Kindly note that relevant requested documents have been made available and can be collected using the link accompanying this communication. As discussed with Mr Rabie earlier today, note that the documents are password protected and the password will be shared with Mr Rabie via WhatsApp.
3. Further note that the providing of these documents does not amount to granting of a further extension to lodge an objection. In this regard, we refer to our letter dated 11 July 2022, in which you were advised that your client's request for a further extension has been denied.
4. Kindly acknowledge receipt of this letter.

VZLR INC

Per: Megan Labuschagne

Direct telephone number: 0124359306

Email: megan@vzlr.co.za

VZLR Inc. Reg. nr: 1989/001203/21 Vat nr: 4110107887 Directors: C A van Rensburg B Proc (UP), F B van Biljon B Iuris LLB (UFS), E Niemand BCom LLB (UFS), J C Kriek LLB (NWU), T Kirchner LLB (UP), T Steyn BCom LLB (UP) LLM (UNISA), J Dickason BCom LLB (UP) LLM (NWU), J Robbertse BCom LLB (UP), T W Snyman LLB (NMMU), M van Der Merwe LLB (UFS), J W Joubert LLB (UNISA) M.Phil (Cum Laude) (UP), J H Rabie B Cons. Sci BCom LLB (UP), B Singh LLB (UP) LLM (UNISA), T Fari LLB (UJ) LLM (UP), A Janse van Vuuren LLB (UP) **Assisted By: Senior Associates:** R Mahomed LLB (NMMU), C du Toit LLB (UP), A E van Niekerk BCom LLB (UP), W Louw LLB (UP), L Swart LLB (UP) LLM (UP) MBA (TUT) **Associates:** I G Treurnich LLB (Cum Laude) (UP), L Schraader LLB (NWU) LLM (NWU), Z Sibisi LLB (UNISA), L R P Nemudzhvadi LLB (UL); K Z Modikoe LLB (UNISA), J Pillay BA (UKZN) LLB (UNISA), M Labuschagne LLB LLM (UP), V Mabuntana BCom LLB (UP) **Junior Associates:** P M Grimbeek LLB (UFS), M M Radebe LLB (NWU), S J Hyman BCom LLB (UP), G S Modise LLB (UNISA), D N M V Koffman LLB (NWU), A C Gungapursad LLB (UNISA); J K T Ramushu LLB (UNISA) **Consultants:** W A van Velden BA LLB (UP), J A van Zyl B Proc (UP), R Coetzee B Proc (UP), M E Dixon LLB (UP), J P H Maree LLB LLM (UP), M J van Zyl BCom LLB MCom (NWU), M Schultz BCom LLB (UP), L C Mulock Houwer BCom LLB (UP) **Also At:** The Pinnacle Building, Suite 301, 1 Parkin Street, Nelspruit, Tel: (013) 752 2065, Fax: (013) 752 2472, P O Box 556, Sonpark, 1206. Docex 40, Nelspruit And 35 Ferguson Road, Illovo, Sandton, 2196. **B-BBEE Status: Level 1 Contributor**

**Syndicated Tax and Customs Crime Division:
Illicit Economy Unit**



"SARS 20"
20/5/2023-9:19:55 AM

Office
Brooklyn

Reference
0213066038

Date
11 July 2022

**MR LT MONTANA
335 MAIN STREET
WATERKLOOF
PRETORIA
0181**

South African Revenue Service

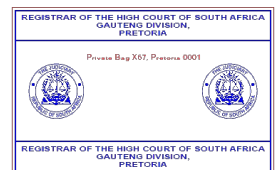
299 Bronkhorst Street,
Brooklyn,
Pretoria,
0181

Per email:

Luckymontana500@gmail.com

SARS online: www.sars.gov.za

Dear Sir



FINAL DEMAND FOR OUTSTANDING DEBT

**TAXPAYER : LUCKY TSHEPO MONTANA
ID NO : 7004255660081
REFERENCE NO : 0213066038**

1. The above matter refers.
2. According to the records of the South African Revenue Service ("SARS"), you have failed to settle in full your outstanding tax debt in the amount of **R44,736,577.55**
3. You are hereby requested to make full payment within 10 business days from the date of this letter of demand, being no later than **25 July 2022**.
4. If you are unable to make full payment, you may within 10 business days from the date of this letter, apply for any of the following remedies together with the necessary supporting documents, and in compliance with the respective legislative requirements:
 - 4.1. Deferral of payment in terms of section 167 of the Tax Administration Act 28 of 2011 ("TAA");
 - 4.2. To suspend payment of the debt in terms of section 164 of the TAA where you intend to submit or have submitted a formal

LUCKY TSHEPO MONTANA – Final Demand

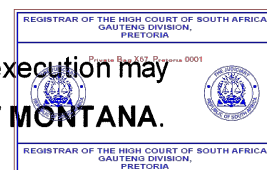
dispute;

- 4.3. To compromise a portion of the tax debt in terms of section 200 of the TAA.

5. Failure to make full payment or use the above remedies may result in inter alia the following actions:

4.1 The appointment of any third party who owes you money or holds money for you, to immediately pay the money to SARS. You may within 5 business days from the date of receipt of this letter of demand, apply to SARS for a reduction of the amount to be paid to SARS by the third party, based on basic living expenses of the tax debtor and his/her dependants. This application needs to be accompanied by the necessary supporting documents; and

4.2 A civil judgment being entered against you in which case a warrant of execution may be issued for the Sheriff of the Court to attach and sell the assets of **LT MONTANA**.



6. Kindly use the payment reference number(s) (PRN) in the column below when effecting payment:

Debt and Payment Details				
Taxpayer Reference Number	Tax Type	Beneficiary ID	PRN	Amount Due
0213066038	IT	SARS-ITA	0213066038T0000000	R44,728,577.55
0213066038	Admin Penalty	SARS-ITA	0213066038T0000000	R8,000.00
			TOTAL DUE	R44,736,577.55

7. Further interest will be levied on the 01st of July 2022 on the outstanding amount. A statement of account is attached hereto as Annexure "A".
8. The following payment channels are available to you:
- 8.1. eFiling
- 8.2. Electronic Fund Transfer (EFT)
- 8.3. At a branch of ABSA, Albaraka Bank Limited, Bank of Athens, Capitec Bank, FNB, Habib Bank Zurich (HBZ), HSBC, Nedbank, or Standard Bank.

LUCKY TSHEPO MONTANA – Final Demand

9. Should you have any queries relating to this letter of demand, please contact the SARS official mentioned above via Mr Theo Steyn or Mrs Megan Labuschagne at VZLR Inc., SARS' attorney of record for this matter, at theo@vzlr.co.za and meganl@vzlr.co.za.

Yours faithfully,



Ilse Pires

Operational Specialist - Forensic Debt Management

ON BEHALF OF THE COMMISSIONER OF THE SOUTH AFRICAN REVENUE SERVICE



INCOME TAX

ITSA

Statement of Account: Assessed Tax

Enquiries should be addressed to SARS:

Contact Centre

ALBERTON

1528

Tel: 0800007277

Website: www.sars.gov.za

LT MONTANA
333 MAIN STREET
WATERKLOOF
8920

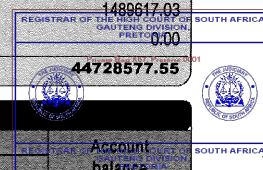
Details

Reference number: **0213066038**Date: **2022-07-11**Statement period: **1999-12-01 to 2022-07-11**

Always quote this reference number when contacting SARS

Account summary information

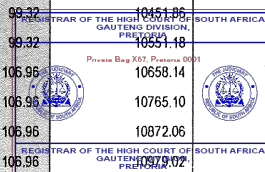
Balance brought forward:	0.00
Assessment:	28926430.20
Interest Payable:	15719491.03
Payments:	-1406960.71
Refunds:	1489617.03
Other:	0.00
Balance:	44728577.55



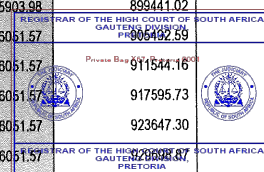
Transaction details

Date	Transaction reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				Tax	Penalty	Interest	
1999-12-01	5000	Balance brought forward	0.00	0.00	0.00	0.00	0.00
2001-10-01	30000	Original assessment 2000	-8316.74	-8316.74	0.00	0.00	-8316.74
2001-08-21	30001	Refund cheque	8316.74	8316.74	0.00	0.00	0.00
2001-10-01	30002	Original assessment 1996	1062.18	1062.18	0.00	0.00	1062.18
2001-10-01	30003	Original assessment 1998	6307.78	6307.78	0.00	0.00	7369.96
2001-10-01	30004	Original assessment 1999	-9652.55	-9652.55	0.00	0.00	-2282.59
2001-08-29	30005	Refund cheque	2282.59	2282.59	0.00	0.00	0.00
2001-11-01	30006	Original assessment 1997	781.63	781.63	0.00	0.00	781.63
2001-12-01	30007	Original assessment 2001	-5700.89	-5700.89	0.00	0.00	-4919.26
2001-11-07	30008	Refund cheque	4919.26	4919.26	0.00	0.00	0.00
2002-12-01	30009	Original assessment 2002	12894.62	12894.62	0.00	0.00	12894.62
2003-01-01	30010	Interest on late payment - section 89(2) 15.5	166.55	0.00	0.00	166.55	13061.17
2003-01-22		Stop order payment	-959.64	-793.09	0.00	-166.55	12101.53
2003-02-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12257.84
2003-03-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12414.15
2003-04-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12570.46
2003-05-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	12736.85
2003-06-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	12903.24
2003-07-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	13069.63
2003-08-01		Interest on late payment - section 89(2) 15.0	151.26	0.00	0.00	151.26	13220.89
2003-09-01		Interest on late payment - section 89(2) 15.0	151.26	0.00	0.00	151.26	13372.15
2003-10-01		Interest on late payment - section 89(2) 14.0	141.18	0.00	0.00	141.18	13513.33
2003-11-01		Interest on late payment - section 89(2) 13.0	131.09	0.00	0.00	131.09	13644.42
2003-12-01		Interest on late payment - section 89(2) 13.0	131.09	0.00	0.00	131.09	13775.51
2004-02-01		Original assessment 2003	2268.28	2268.28	0.00	0.00	16043.79
2004-01-01		Interest on late payment - section 89(2) 11.5	115.97	0.00	0.00	115.97	16159.76
2004-02-01		Interest on late payment - section 89(2) 11.5	115.97	0.00	0.00	115.97	16275.73
2004-03-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16413.44
2004-04-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16551.15
2004-05-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16688.86
2004-06-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16826.57
2004-07-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16964.28
2004-08-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17101.99
2004-09-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17239.70
2004-10-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17377.41
2004-11-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17515.12
2004-12-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17640.85
2005-01-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17766.58
2005-02-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17892.31

2005-03-01	30012	Original assessment 2004	-20045.97	-20045.97	0.00	0.00	-2153.66
2005-02-03		Credit reallocation	0.00	3522.50	0.00	-3522.50	-2153.66
2005-02-18	30013	Refund cheque	2153.66	2153.66	0.00	0.00	0.00
2006-10-01	30014	Original assessment 2005	-20065.90	-20065.90	0.00	0.00	-20065.90
2006-11-01	30015	Additional assessment 2005	2828.40	2828.40	0.00	0.00	-17237.50
2006-10-20	30016	Refund cheque	17237.50	17237.50	0.00	0.00	0.00
2006-12-01	30017	Original assessment 2006	9168.34	9168.34	0.00	0.00	9168.34
2007-01-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9252.38
2007-02-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9336.42
2007-03-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9420.46
2007-04-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9512.14
2007-05-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9603.82
2007-06-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9695.50
2007-07-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9787.18
2007-08-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9878.86
2007-09-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9970.54
2007-10-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	10062.22
2007-11-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	10153.90
2007-12-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10253.22
2008-01-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10352.54
2008-02-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10451.86
2008-03-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10551.18
2008-04-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10650.14
2008-05-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10765.10
2008-06-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10872.06
2008-07-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10979.02
2008-08-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	11085.98
2008-09-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	11192.94
2008-10-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11307.54
2008-11-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11422.14
2008-12-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11536.74
2009-01-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11651.34
2009-02-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11765.94
2009-03-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11880.54
2009-04-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11995.14
2009-05-01	30018	Original assessment 2007	-31435.03	-31435.03	0.00	0.00	-19439.89
2009-04-07		Credit reallocation	0.00	2826.80	0.00	-2826.80	-19439.89
2009-07-01	30019	Original assessment 2008	-20474.20	-20474.20	0.00	0.00	-39914.09
2009-08-04	30020	Electronic refund	39914.09	39914.09	0.00	0.00	0.00
2010-05-01	30021	Original assessment 2009	-16992.17	-16992.17	0.00	0.00	-16992.17
2010-03-26	30022	Electronic refund	16992.17	16992.17	0.00	0.00	0.00
2010-11-01	30023	Original assessment 2010	-134145.76	-134145.76	0.00	0.00	-134145.76
2010-10-26	30024	Electronic refund	134145.76	134145.76	0.00	0.00	0.00
2012-01-01	30025	Original assessment 2011	-119956.59	-119956.59	0.00	0.00	-119956.59
2012-01-31	30026	Electronic refund	119956.59	119956.59	0.00	0.00	0.00
2013-01-01	30027	Original assessment 2012	-161060.38	-161060.38	0.00	0.00	-161060.38
2013-01-18	30028	Electronic refund	161060.38	161060.38	0.00	0.00	0.00
2014-01-01	30029	Original assessment 2013	-199968.76	-199968.76	0.00	0.00	-199968.76
2014-01-13	30030	Electronic refund	199968.76	199968.76	0.00	0.00	0.00
2015-05-01	30031	Original assessment 2014	-269068.50	-269068.50	0.00	0.00	-269068.50
2015-06-01	30032	Additional assessment 2010	3000.00	3000.00	0.00	0.00	-266068.50
2015-06-01	30033	Additional assessment 2011	3216.00	3216.00	0.00	0.00	-262852.50
2015-06-01	30034	Additional assessment 2012	3456.00	3456.00	0.00	0.00	-259396.50
2015-06-01	30035	Additional assessment 2013	2760.00	2760.00	0.00	0.00	-256636.50
2015-06-01	30036	Additional assessment 2014	2904.00	2904.00	0.00	0.00	-253732.50
2015-05-06	30037	Electronic refund	253732.50	253732.50	0.00	0.00	0.00
2015-12-01	30038	Original assessment 2015	-311634.22	-311634.22	0.00	0.00	-311634.22
2016-01-05	30039	Electronic refund	311634.22	311634.22	0.00	0.00	0.00
2016-08-01	30040	Original assessment 2016	-223318.74	-223318.74	0.00	0.00	-223318.74
2016-09-01	30041	Additional assessment 2016	6015.93	6015.93	0.00	0.00	-217302.81
2016-07-27	30042	Electronic refund	217302.81	217302.81	0.00	0.00	0.00
2017-07-01	30043	Additional assessment 2015	1084981.23	1084981.23	0.00	0.00	1084981.23
2017-07-01	30044	Reduced assessment 2015	-1084981.23	-1084981.23	0.00	0.00	0.00
2017-07-01	30045	Additional assessment 2015	1474524.00	1474524.00	0.00	0.00	1474524.00
2017-07-01		Interest on underpayment of prov tax. section 89(2) 2015	70522.34	0.00	0.00	70522.34	1545046.34



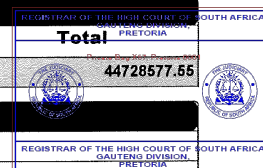
2022-05-01	30059	Reduced assessment 2015	-766046.40	-766046.40	0.00	0.00	778999.94
2017-08-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	785199.11
2017-09-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	791398.28
2017-10-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	797597.45
2017-11-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	803796.62
2017-12-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	809848.19
2018-01-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	815899.76
2018-02-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	821951.33
2018-03-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	828002.90
2018-04-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	834054.47
2018-05-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	840106.04
2018-06-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	846157.61
2018-07-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	852209.18
2018-08-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	858113.16
2018-09-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	864017.14
2018-10-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	869921.12
2018-11-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	875825.10
2018-12-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	881729.08
2019-01-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	887633.06
2019-02-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	893537.04
2019-03-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	899441.02
2019-04-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	905345.59
2019-05-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	911249.16
2019-06-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	917152.73
2019-07-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	923056.30
2019-08-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	928959.87
2019-09-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	934863.44
2019-10-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	940767.01
2019-11-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	946670.58
2019-12-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	952574.15
2020-01-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	958477.72
2020-02-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	964381.29
2020-03-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	970284.86
2020-04-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	976188.43
2020-05-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	982092.00
2020-06-01		Interest on late payment - section 89(2) 9.7	5756.38	0.00	0.00	5756.38	987995.57
2020-07-01		Interest on late payment - section 89(2) 9.7	5756.38	0.00	0.00	5756.38	993899.14
2020-08-01		Interest on late payment - section 89(2) 7.7	4575.58	0.00	0.00	4575.58	999802.71
2020-09-01		Interest on late payment - section 89(2) 7.7	4575.58	0.00	0.00	4575.58	100575.28
2020-09-08	30046	Payment	-84359.33	0.00	0.00	-84359.33	919582.05
2020-10-01		Interest on late payment - section 89(2) 7.2	4280.38	0.00	0.00	4280.38	923862.43
2020-11-01		Interest on late payment - section 89(2) 7.2	4280.38	0.00	0.00	4280.38	928142.81
2020-12-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	932423.19
2021-01-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	936703.57
2021-02-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	940983.95
2021-03-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	945264.33
2021-04-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	949544.71
2021-05-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	953825.09
2021-06-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	958105.47
2021-06-11	30047	Payment	-971641.74	-723047.07	0.00	-248594.67	-14569.47
2021-10-20	30048	Payment	-350000.00	-350000.00	0.00	0.00	-364569.47
2022-05-01	30049	Additional assessment 2009	140385.60	140385.60	0.00	0.00	-224183.87
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2009	142365.03	0.00	0.00	142365.03	-81818.84
2022-04-11		Credit reallocation	0.00	142365.03	0.00	-142365.03	-81818.84
2022-05-01	30050	Additional assessment 2010	172458.00	172458.00	0.00	0.00	90639.16
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2010	43429.38	0.00	0.00	43429.38	134068.54
2022-04-11		Credit reallocation	0.00	43429.38	0.00	-43429.38	134068.54
2022-05-01	30060	Additional assessment 2010	344916.00	344916.00	0.00	0.00	478984.54
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2010	362592.89	0.00	0.00	362592.89	841577.43
2022-05-01	30051	Additional assessment 2011	46998.80	46998.80	0.00	0.00	888576.23
2022-05-01	30052	Additional assessment 2012	1087813.20	1087813.20	0.00	0.00	1976389.43
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2012	815870.52	0.00	0.00	815870.52	2792259.95
2022-05-01	30053	Additional assessment 2013	3427812.00	3427812.00	0.00	0.00	6220071.95
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2013	2558906.86	0.00	0.00	2558906.86	8778978.81



2022-05-01	30054	Additional assessment 2014	3598048.80	3598048.80	0.00	0.00	12377027.61
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2014	2348978.32	0.00	0.00	2348978.32	14726005.93
2022-05-01	30055	Additional assessment 2016	7576316.37	7576316.37	0.00	0.00	22302322.30
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2016	3780693.13	0.00	0.00	3780693.13	26083015.43
2022-05-01	30056	Estimated assessment 2017	7431248.74	7431248.74	0.00	0.00	33514264.17
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2017	3037522.85	0.00	0.00	3037522.85	36551787.02
2022-05-01	30057	Estimated assessment 2018	3691489.71	3691489.71	0.00	0.00	40243276.73
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2018	1132056.77	0.00	0.00	1132056.77	41375333.50
2022-05-01	30058	Estimated assessment 2019	1282461.02	1282461.02	0.00	0.00	42657794.52
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2019	263171.66	0.00	0.00	263171.66	42920966.18
2022-05-01	30061	Additional assessment 2011	93997.60	93997.60	0.00	0.00	43014963.78
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2011	23336.02	0.00	0.00	23336.02	43036299.80
2022-05-01	30062	Additional assessment 2015	819180.00	819180.00	0.00	0.00	43857479.80
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2015	501918.37	0.00	0.00	501918.37	44359398.17
2022-06-01		Interest on late payment - section 89(2) 7.5	184589.69	0.00	0.00	184589.69	44543987.86
2022-07-01		Interest on late payment - section 89(2) 7.5	184589.69	0.00	0.00	184589.69	44728577.55
2022-07-11		Closing balance		29534350.78	0.00	15194226.77	44728577.55

Ageing - Transactions are aged according to the original due date, including all related interest and penalties.

Current	30 Days	60 Days	90 Days	120 Days
0.00	184589.69	44543987.86	0.00	0.00

**Compliance information**

Unprocessed payments	0.00	Registered provisional taxpayer	Yes
Selected for audit or verification	No		
Outstanding returns	2017;2018;2019		

Please note that the interest as reflected in your account has been adjusted to reflect the rate of interest referred to in the General Information.

SARS		INCOME TAX		ITSA
Payment Advice				
Name	LT MONTANA			
Reference Number	0213066038			
Note: Please note that SARS no longer accepts cheques. Payments are to be made electronically or at approved financial institutions.	Name of banking institution	ABSA,FNB,NEDBANK,STANDARD BANK		
	Bank account name	SARS-ITA		
	Payment reference number	0213066038T00000000		
	Amount payable	44728577.55		



Statement of Account - General Information

1. All assessments may be subject to verification and/or audit which could result in an additional or reduced assessment being issued.
2. This statement of account includes all transactions up to and including the date of issue.
3. An amount reflected as temporarily written off does not affect your liability to pay the amount at all, and SARS may institute proceedings to recover the amount.
4. Interest is calculated at the rate determined by the Minister of Finance in terms of the Public Finance Management Act, of 1999.
 - 4.1 Section 89(2) - Unless the amount shown under 'Due by you' is paid on or before the 'Second Date' appearing on this assessment, interest at the prescribed rate calculated from the first 'Due Date' will be payable. According to section 89ter(1A), payments will be allocated to your account in the following manner: first penalties, second interest and lastly tax.
 - 4.2 Section 89quat(2) interest on underpayment of provisional tax has been calculated up until the first 'Due Date' of this assessment, but becomes immediately due for payment.
 - 4.3 Section 89quat(4) interest on overpayment of provisional tax has been calculated up until the processing date of the original assessment.
5. When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:
 - Via SARS eFiling (www.sarsefiling.co.za)
 - Electronically using internet banking (EFT - electronic fund transfer)
 - At a branch of one of the following banking institutions: ABSA, FNB, Nedbank or Standard Bank
6. Refunds are made electronically into valid cheque, transmission or savings accounts held in the name of the taxpayer at a South African registered bank. For more information regarding change of banking details go to www.sars.gov.za. Cheques are only issued in exceptional circumstances.
7. Change of registered particulars may be updated within 21 business days of any such change via:
 - Electronically via eFiling or the MobiApp (if you are registered as an eFiler),
 - At your nearest SARS branch by appointment. To book an appointment visit the SARS website.
8. Any amount representing a credit balance is followed by a minus (-) sign.
9. Tax debt or a refund amounting to R100 or less need not be settled or refunded, but will remain on your account. However, interest resulting from this amount will be calculated per note 4 above.
10. As there is an unavoidable delay between the date of payment and the date of processing of the payment to your account, any receipts issued to you after the issue date of this statement of account have not been taken into account.
11. Obligation to pay any amount due is not suspended by any objection or appeal. However, SARS will consider a motivated application for the suspension of payment pending the finalisation of an objection or appeal as stipulated in the Tax Administration Act.
12. Compliance information
 - 12.1 Unprocessed payment indicates payments for income tax, provisional tax, secondary tax on companies (STC) or dividend tax received which have not been allocated to your account due to insufficient information or incorrect payment referencing details.
 - 12.2 Outstanding returns indicates returns that are currently outstanding and administrative penalties may be imposed. Please ensure that such returns are filed urgently. No refund will be released where returns are outstanding.
 - 12.3 Provisional taxpayer indicates if the taxpayer is registered as a provisional taxpayer or has been registered as a provisional taxpayer due to information declared.
 - 12.4. Selected for audit or verification indicates if the taxpayer is selected for audit or verification. No refund will be released where an audit or verification has not been finalised.
 - 12.5. Taxpayers receiving refunds while certain tax periods are still under audit/verification need to note:- These refunds are calculated by using the assessment credits only, excluding interest. These refunds will be limited to the net credit balance of the account excluding any interest and assessment credits for tax periods still under audit/verification. Interest will be paid once all the audit/verifications are finalised.



**PENALTIES****APSA****Statement of Account**

Enquiries should be addressed to SARS:

Contact Centre

PRIVATE BAG X 11
BELLVILLE
7535

Tel: 0800 00 7277

Website: www.sars.gov.za

LT MONTANA
333 MAIN STREET
WATERKLOOF
8920

DetailsReference number: **0213/066/03/8**Date: **2022-07-11**Statement period: **2022-04-19** to **2022-07-11**

Always quote this reference number
when contacting SARS

Summary Information: Penalty Account

Administrative Penalty Assessment

Closing Balance:

R 8 000,00

R 8 000,00

Transaction Details

2022-04-19	2022-04-18	30063	ITS Outstanding Returns 2017	4000.00	4000.00
2022-04-19	2022-04-18	30064	ITS Outstanding Returns 2019	2000.00	6000.00
2022-04-19	2022-04-18	30065	ITS Outstanding Returns 2018	2000.00	8000.00
2022-07-11			Closing Balance		8000.00

Ageing - Transactions are aged according to the original due date

Current	30 Days	60 Days	90 Days	120+ Days	Total
8 000.00	0.00	0.00	0.00	0.00	8 000.00

Information

Debt handed over	8 000.00	Payment arrangement	0.00

**PENALTIES****APSA****Payment Advice**

Name	LT MONTANA
Reference number:	0213/066/03/8
NOTE: Please note that SARS no longer accepts cheques. Payments are to be made electronically or at approved financial institutions.	
Name of banking Institution	ABSA,FNB,NEDBANK,STANDARD BANK
Bank account name	SARS-ITA
Payment reference number	0213066038A10000092
Amount payable	R 8 000,00





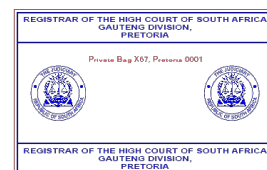
South African Revenue Service
Statement of Account - General Information

PENALTIES

Statement of Account

APSA

1. Please take the following into account when interpreting this statement of account:
 - 1.1 This statement of account reflects all transactions posted to your penalties account for a specified statement period. The opening balance represents transactions on your account relating to prior statement periods. Requests for a statement of account relating to different statement periods may be made online using SARS eFiling, at a SARS branch nearest to you, or calling the SARS Contact Centre.
 - 1.2 All assessments and payments processed up to the issue date of this statement of account that are processed to the specified statement period are included in processing date order. As there is an unavoidable delay between the date of payment and the date of processing of the payment to your account, any payments made after the issue date of this statement of account have not been taken into account.
 - 1.3 Any amount representing a credit balance is preceded by a minus (-) sign.
 - 1.4 Information
 - 1.4.1 Debt handed over indicates the total value of debt which was handed over to collecting agents as at statement issue date.
 - 1.4.2 Payment arrangement indicates the total value of debt which is secured by way of formal agreement with SARS as at the statement issue date.
2. All assessments may be subject to an audit which could result in the issuing of a revised assessment.
3. A decision by the Commissioner of the South African Revenue Service to temporarily write off an amount owing does not absolve you from the liability, and the debt may be reinstated at any time.
4. When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:
 - Via SARS eFiling (www.sarsefiling.co.za)
 - Via SARS e@syFile Employer
 - Electronically using internet banking (EFT - electronic fund transfer)
 - At a branch of one of the following banking institutions: ABSA, FNB, Nedbank or Standard Bank
5. Refunds are made electronically into valid cheque, transmission or savings accounts held in the name of the taxpayer at a South African registered bank. For more information regarding change of banking details go to www.sars.gov.za, call the SARS Contact Centre. Cheques are only issued in exceptional circumstances.
6. Change of registered particulars. Notify the SARS branch nearest to you within 21 business days of any such change.
7. An asterisk (*) symbol on the transaction description denotes that the transaction is under dispute as at the statement issue date.



Megan Labuschagne

From: Lucky Montana <luckymontana500@gmail.com>
Sent: Wednesday, 21 September 2022 09:10
To: Megan Labuschagne
Subject: SAR Audit: TL Montana
Attachments: Final Objection to SARS of 20 Sept 2022 .pdf; Untitled attachment 184118.txt

Dear Meagan

Please find attached my letter placing on record once again my Objection to the SARS Audit Findings. This is a further elaboration of my Objection recorded in my letter of 31 May 2022.



Mr Edward Kieswetter
Commissioner of SARS
Lehae La SARS
299 Bronkhorst Street
Nieuw Muckleneuck
PRETORIA

20 September 2022

Attention: **Ajith Suredin, Bongani Ngema**

Re: Mr LT Montana: Finalisation of Audit Letter: 2009 – 2019 Tax Period

Further to our letters with regard to the above matter, we would like to elaborate on the taxpayer's objection to the audit raised in his letter dated 31 May 2022.



We have noted that SARS has subsequently obtained a default judgment against us. We further reserve our right to respond to the default judgement obtained by SARS once we have had time to peruse and evaluate the judgement. We will address this under separate cover.

The taxpayer responds as follows to the SARS Audit Findings:

1. PAYMENTS ALREADY MADE TO SARS

In the taxpayer's letter registering his objection to the tax assessment, the taxpayer asked SARS to clarify in which tax year did two payments the taxpayer made to SARS in 2021, first one of R971 641.74 and the second of R350 000.00 (totaling R1, 401, 641.74) plus the R80 000 from the proceeds of the Sale in Execution of my Moveable Goods, fell. The payments were made after SARS had issued a letter of demand to me in 2019 claiming the taxpayer had an outstanding amount of approximately R1,7 million.

This clarification is important because these amounts do not reflect anywhere in the Schedules and Tables provided by SARS. It was important to clarify whether the outstanding amounts were for assessment for CGT or other income. We needed this clarification because we have reason to believe there are duplications in the SARS calculations. SARS has been unwilling to explain this except to deny any duplication and where these payments fit within the latest amount it is claiming from the taxpayer.

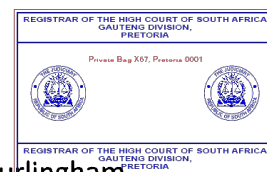
2. Fixed Property Transactions

We commence our response with the focus on Fixed Property transactions and Capital Gains Tax (CGT). The numbers are captured in Table 4 of SARS Audit Schedule LTM-04 of the Finalisation of Audit Letter dated 11 April 2022.

2.1 Midtownbrace Investment in ERF 70, Hurlingham

The taxpayer is pleased to note SARS had made the necessary adjustment in respect of the Hurlingham property.

2.2 SARS Examination of the Deposit of R2 Million for the Hurlingham Property



The findings reached by SARS in respect of the R2 million deposit for the Hurlingham property is contradictory. In paragraph 66.13.4. of the Finalisation of audit letter SARS states the following:

“It therefore becomes clear that after considering Mr Van der Walt’s explanations regarding the payments made in respect of the Parkwood property, the communications contained in Loubser van Wyk’s documents regarding the payments to be made on behalf of the taxpayer from the proceeds of the Parkwood property, the documents from Bredenkamp Inc. confirming receipt of the amount of R2m on 23 March 2015 in respect of Erf 70 Hurlingham, and the cash flows in respect of the taxpayer and Precise Trade, the submissions made by the taxpayer to SARS where he advised that the R2m paid in respect of the Hurlingham property is from funds originating from the Parkwood property, **could not reasonable be untrue.**”

Notwithstanding this finding by SARS, it continues to assess this amount as “gross income” in the hands of the taxpayer.

SARS cannot on the one hand conclude that the presentations made by the taxpayer “could not reasonably be untrue” and on the other hand argue that the taxpayer failed to provide sufficient supporting documentation to proof that the amount of R2m should not be included as “gross income” of the taxpayer.

In respect of the R2 million deposit for the Hurlingham property, SARS claim these funds did not originate from the taxpayer’s bank accounts. SARS argues “it is impossible for R2 million to be paid from the proceeds of the Parkwood property when it only had a balance of R439, 200”. SARS concludes “given that the payment of the R2m did in fact take place, SARS considers this amount to have been paid on behalf of the taxpayer and for his benefit” and says “SARS has now assessed this amount as “gross income”.

The taxpayer does not agree with the SARS assessment and still insist the payment was made on his behalf from the proceeds of the sale of the Parkwood property. The evidence show the R2 million deposit was made from the Investec account of Precise Trade and Invest 02. There is an irreconcilable contradiction in the SARS finding where on the one hand there was not enough money to pay the R2 million deposit yet there was payment from the very same account. This suggests SARS cashflow analysis of Precise Trade's accounts was either not based on sufficient audit evidence or was simply wrong. The Proof of Payment of the R2 million deposit is available.

As for the balance in the bank accounts of Precise Trade, it is important to note the Taxpayer was not the Director of Precise Trade and Invest 02, and not privy to the financial position of the company. This transaction was about the purchase by Precise Trade and Invest 02 of the taxpayer's property: Erf 359, Parkwood, Johannesburg. SARS could not reasonably expect the taxpayer to explain or be knowledgeable about the finances of Precise Trade, including the cashflow position of this company.



2.3 Instruction Given to the Attorney to make a R2 million Payment towards the Hurlingham Property

SARS claims there is no evidence that the taxpayer had instructed Mr Riaan van der Walt to pay the R2 million deposit on his behalf. The taxpayer confirmed he had given instructions to Mr Riaan van der Walt to make the deposit on his behalf, from the proceeds of the sale of his Parkwood property. The e-mail exchanges between the taxpayer, Mr Louis Green who was the agent with Pam Golding, the company with the sole mandate to sell the property and the attorney (Mr Riaan van der Walt) indicates there was this instruction. The e-mail exchanges between confirming all of this are still available.

2.4 Various Payments made from the Proceeds of the Sale of ERF 359 Parkwood

The SARS audit details payments made by Mr van der Walt to the taxpayer totaling R1,650,000 as in its "Finalisation of Audit Letter" read with SARS audit schedules LTM-03-07, LTM-03-12 and LTM-04-05. The decision of SARS to make an adjustment in the 2015 tax period to exclude deposits in the amount of R1,650,000 for the reasons stated are incorrect. SARS claims these are "monies that Precise Trade owed the taxpayer after purchasing his Parkwood property".

The SARS Audit identifies the e-mail dated 30 June 2014 from the taxpayer to Mr van der Walt titled "Request various payments from the proceeds of ERF 359 Parkwood". The SARS audit lists a number of payments made by Mr van der Walt at the request of the taxpayer.

The taxpayer confirms these payments were made by Mr van der Walt from the proceeds of the sale, at his request. Included in the payments identified by SARS is an amount of R1 560 800 that was for re-imbursement of expenses paid by the taxpayer on behalf of Precise Trade and Invest 02.

It is important to note the nature of the relationship between the Taxpayer and Mr Riaan van der Walt who had entered into joint property for purposes of property development, with both parties standing to benefit from the development and eventual sale of properties. The business model employed was that a property would be identified, repaired or improved and sold for a profit to be shared between the taxpayer and Mr Riaan van der Walt. Depending on the cash flow position of the parties either party would fund the repairs and improvements, which would later be re-imbursed. Unfortunately, the partnership did not materialize at the end, primarily because of changes in the taxpayer's financial position.



The payments identified in the SARS audit schedules LTM-03-07, LTM-03-12 and LTM-04-05 are unrelated to the sale of the Parkwood property but reimbursements for repairs and improvements paid for by the taxpayer on behalf of Precise Trade and Invest02. In this case, Mr Riaan van der Walt had requested the taxpayer to help find a structural engineer to determine the integrity of the building structures, mobilise demolishers to bring down old buildings and builders to erect new structures, under the supervision of the engineer, for his properties in Rose Street, Waterkloof in Pretoria, Empire Road, Sandhurst in Johannesburg and the Parkwood in Johannesburg. The taxpayer arranged for the above and paid the Structural Engineer, the demolishers and builders and materials used. Precise Trade and Invest 02 refunded the expenses paid on its behalf by the Taxpayer. These amounts cannot be included in the gross income of the taxpayer as it is of a capital nature.

The problem however is that SARS had incorrectly allocated these payments totaling R1.65 million to the Parkwood transaction. This seems to have created confusion for SARS in its audit of the Parkwood transaction and its final assessment.

2.5 ERF 161, Portion 0, Waterkloof

SARS says it has now "been able to review its position raised in its audit findings letter regarding the taxpayer's primary residence and is satisfied that 333 Main Avenue property was not the taxpayer's primary residence at the time it was sold". This finding by SARS is factually incorrect and arbitrary. SARS made no attempt at verifying the true facts.

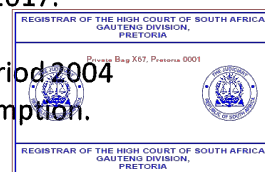
The taxpayer had purchased the property in December 2004, part of his relocation from Cape Town to assume a new position in Pretoria as Deputy-Director-General (DDG) responsible for Public Transport in the Department of Transport. He was advised by the then National Intelligence Agency (NIA) to leave his home after it was physically attacked by armed gangs opposed to the implementation of the taxi recapitalization programme.

The taxpayer was told, after a security threat analysis conducted by NIA, to leave his home because it was deemed not safe for him and his family to stay at the house. It is against this background that the taxpayer purchased and relocated to a more secured property: ERF1242, Waterkloof located in the same Main Street in Waterkloof.

During this period, ERF161, Portion 0, Waterkloof was undergoing major renovations and modernization. In addition to the original bond of R1.75 million, the taxpayer had obtained two additional bonds from ABSA totalling R475 000 (Four Hundred and Seventy-Five Thousand Rand Only) for the upgrade of the property and its security. This brought the bond facility for ERF161, Portion 0 to R2,200, 000.00.

After the sale of ERF 1241, Waterkloof in 2014, the taxpayer had relocated back to ERF 161, Portion 0, Waterkloof and lived there until this property was also sold in 2017.

The taxpayer insists that ERF161, Portion 0 was his primary residence for the period 2004 – 2006 and for the period 2014 – 2017 and qualifies for primary residence exemption.



The SARS claim that by the time the property was sold, the taxpayer had used Saxonwold as his primary residence, is factually incorrect. There is no evidence to back this conclusion by SARS. The taxpayer had relocated to ERF 178, Saxonwold after the sale of ERF 161, Portion 0. SARS should also recalculate the Base Cost for this property, taking into consideration the total bond payable to ABSA as well as transfer costs.

2.6 ERF 1242, Waterkloof

The circumstances for the purchase of ERF 1241 is clearly detailed above. The taxpayer and his family had relocated and lived in this property as his primary residence for eight (8) uninterrupted years: from 2006 until 2014. The property qualifies for primary residence exemption.

Considering the primary residence exclusion and the recalculation of the Base Cost, there is not CGT payable on ERF 1241, Waterkloof.

2.7 Sale of Portion 2 of ERF 70, Hurlingham

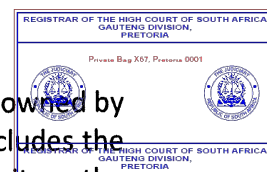
Whilst the taxpayer accepts SARS conclusion that there is tax payable on the R5,25 million from the sale of Portion 2 of ERF 70, Hurlingham. However, this does not take into account the huge costs incurred by the taxpayer for the subdivision and the approval of the subdivision application in terms of Section 92 and for the certificate to be issued in terms of Regulation 38 of the Town Planning and Township Ordinance 15 of 1986 (The Regulation 38 certificate). The taxpayer appointed Michael Mclaughlin as Attorney to deal with the subdivision and registration process.

The taxpayer had paid an amount of R51 570.29 to the City of Johannesburg (COJ) for this process. In addition, the taxpayer paid R1 004 529.14 to COJ the City for the issuance of the Clearance Certificate. These costs are available. Other than these costs not factored into the calculation, there is a problem with the formula used by SARS. The sold portion did not have structures or services whilst the remainder of the property is fully developed, with the main house and outside building located on the remainder of the property.

The formula is problematic to the extent it fails to present a fair value or actual value of each portion. It is not a comparison of "an apple with an apple". It is grossly misleading and stands to be challenged.

2.8 Calculation of Base Cost

Analysing the figures, SARS calculation of base costs of the various properties owned by the taxpayer are based on the records by the Deeds Office. However, this excludes the payment of bond and legal costs, transfer fees paid by the taxpayer in his capacity as the purchaser and development of these properties as well as payment of agent fees as the seller.



This is the case in respect of the purchase and sale of ERF 161, Portion 0, Waterkloof, ERF 1241, Waterkloof, ERF 359, Parkwood and ERF178, Waterkloof where transfer fees and agent fees were paid by the taxpayer, and the property upgraded.

Our calculations taking into consideration these costs are available.

3. Motor Vehicle Contracts

In the SARS Audit Schedule TLM-05, SARS focuses on "initial deposits payable in respect of motor vehicle contracts". The total amount for the vehicle transactions is R3, 008,662.00. However, SARS has been trying to convert these into "cash" deposits.

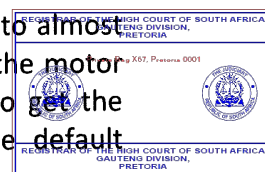
Contrary to SARS claims in the Finalisation of Audit Letter, the taxpayer has consistently denied making any cash deposits in the purchase of any vehicles.

In its findings, SARS fails to provide any evidence of such cash deposits but focuses on how these were recorded by Car Dealerships. The taxpayer treated these as "trade-ins" in his first submission to SARS because he had physically handed in these vehicles, we stand by this submission, but concede these may have been recorded separately or treated differently by the car-dealerships. The real question is whether the taxpayer had made cash deposits towards the purchase of any of his vehicles. The fact is there was no such cash deposits and there is no evidence pointing in that direction.

In the SARS Audit Schedule LTM-06, SARS deals with “motor vehicle payments and settlement payments” The settlement of motor vehicles comes to R6, 178,189.90. It is treatment of the settlement payments as constituting “gross-income” that is the issue of dispute. These were Hire Purchases (HP) financed by various asset finance institutions. The taxpayer had also handed in these vehicles to various car dealerships which sold them and settled the outstanding liability. The taxpayer did not make receive any monies or make profit from these settlements.

The taxpayer has taken advise from tax lawyers and accountants on the treatment of motor vehicle contracts as constituting “gross income”. They all find such treatment by SARS to be amateurish and bizarre, even the treatment of the vehicles as “assets”, these settlement at below their purchase price, would amount to an “asset loss”.

Unfortunately, the taxpayer is unable to ignore such a tax liable amounting to almost R10 million. We were in the process of evaluating the evidence on each of the motor vehicle contracts and following up with each of the Car Dealerships and to get the registration of each of the vehicle, when SARS decided to obtained the default judgement.



4. Personal Loans

In our objection to the SARS assessment, the taxpayer had confirmed personal loans obtained from various parties. These loans are found in various Schedules of the SARS audit schedules totaling over R5 million. SARS, for sinister reasons, had assessed these personal loans as part of the taxpayers “gross income”.

However, these are loans with the obligation for the taxpayer to repay. The loan agreements are in place for each of the transactions and the monies can therefore not be treated as “gross income”.

5. Cash Deposits versus Cash Withdrawals

SARS provided us with the schedules and tables in respect of cash deposits. This is because the taxpayer no longer had access to his bank records. SARS focused on cash deposits into the taxpayer’s account but deliberately ignored cash withdrawals made from both his cheque account and Private One Bank Account (Bond Facility with ABSA).

The Private One Account allowed the taxpayer to withdraw or transfer cash. The cash withdrawals in particular would indicate the taxpayer had used lots of cash at various points, be it to loan to people or pay suppliers, with some of the cash coming back into the taxpayer’s personal account. At no times were these additional incomes as the monies were withdrawn from funds that had already been taxed.

6. Conclusion

The taxpayer remains committed to cooperate with SARS in its audit, should they so wish. We prefer to respond to schedule by schedule as we continue to search and find the relevant evidence, some of which is not immediately, if no longer, available.

Your understanding in this matter is highly appreciated.

Yours faithfully



Tshepo Lucky Montana
Income Tax Reference: 0213066038



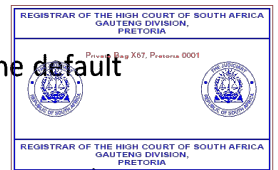
Mr Edward Kieswetter
Commissioner of SARS
Lehae La SARS
299 Bronkhorst Street
Nieuw Muckleneuck
PRETORIA

23 September 2022

Attention: **Ajith Suredin, Bongani Ngema**

Re: Response to the Default Judgement Obtained by SARS: TL Montana

Further to my letter dated 20 September 2022, I hereby provide my response to the default judgement obtained by SARS against me.



The South African Revenue Service (SARS), accompanied by the Sheriff of the Court and a large contingent of heavily armed police officers, had on Thursday, 15 September 2020, carried out a "Hollywood Style" raid on two of my properties in Waterkloof and Mamelodi, both in Pretoria. Apparently, SARS had obtained a Default Judgement against me at the High Court of South Africa (Gauteng Division, Pretoria) for the total amount of R44, 927, 320. 23. I was not home at the time of the raid nor aware of an impending Court action by SARS. No summons was served on me in this regard.

I have taken legal advice on the matter. I am advised the default judgment was obtained at best by misrepresentation to the High Court and could be rescinded. Evidence shows SARS had already filed its application for default judgment at a time it was corresponding to the Tax and Audit firm, giving me false hope that my submissions will be considered fairly and without prejudice. I am advised the unlawful actions by SARS should not be left unchallenged.

On my part, I regard the actions by SARS as not only cowardly, but cynical and dishonest to the most extreme. I do not intend, however, to challenge the default judgement itself or subsequent attempts aimed at sequestering me. I reserve my right to institute legal proceedings only in respect of personal belongings and highly valuable stuff which went missing during the raid on my Waterkloof property.

As things stand, I take the latest attachment of my remaining assets, together with payments already made to SARS from the proceeds of the sale of ERF 178, Saxonwold totaling R1,401,641.74 plus over R80 000.00 generated from the sale in execution of my moveable goods, as the last and final settlement in this matter. I will also terminate, forthwith, the mandate I had given to the Tax and Audit Advisory firm appointed to review the audit evidence and to verify the amounts demanded by SARS.

WHY THIS SARS ACTION?

The SARS actions come in the middle of work undertaken by the Tax and Audit Advisory firm, to verify each transaction, evaluate the evidence and assess the accounting treatment for each transaction identified by SARS. I took this extraordinary step because I am convinced the findings of the SARS tax assessment are incorrect. The Revenue Service had argued the burden of proof on each of the transactions lies with me, the taxpayer. SARS authorized this review process, and in June 2022, had shared with the Tax and Audit firm the relevant Schedules and Tables of information, to enable us to undertake this complex task. I had pledged my co-operation with SARS in its audit. I had nothing to fear or hide from a lawful audit.

We had started the tedious work, looking at each Schedule and Tables, and were ready to submit our first response focusing on Fixed Property transactions and CGT calculations. Suddenly and unilaterally, SARS decided it will apply for a default judgement, effectively saying the review exercise was no longer necessary and it will not consider the results of this fair and objective process which it had supported.



The only reason SARS suppressed this review exercise was because it was becoming apparent the results will not support SARS original findings. We were on course to prove the majority of findings in the SARS assessment for a taxable amount of R23, 613,740.00 were not only incorrect and inflated, but driven by malicious intent. From our own preliminary analysis and calculations, it became evident that over R20 million of the R23,6 million taxable amount raised by SARS could not be justified. A review of the schedules and tables in fact indicates SARS had in fact acted unlawfully and unethically by manipulating the true facts in its assessment and deliberately inflated the figures, to punish the taxpayer.

The primary goal of the SARS audit was to raise the taxable amount to levels that I could not afford, attach my immovable assets and ultimately sequester me. Not only are the numbers raised by SARS incorrect but the imposition of huge interest, penalties of 200%, denial of primary residence exclusion, incorrect accounting treatments of various transactions among others, are part of a calculated strategy to finish me. An amount of R9 million payable to SARS in April 2022 had since skyrocketed and now stands at R44, 927,320.23. This is not only vindictive but the conduct by SARS is an abuse of the Tax Administration Act.

In my letter to SARS dated 31 May 2022, I had exercised my right as the taxpayer and registered my Objection to the assessment for the tax period 2009 - 2019. I had rejected the inflated taxable amount of R23, 613,740.00 which SARS argued constitutes undeclared "gross income". In my last submission to SARS of 20 September 2022, I elaborate on my Objection, focusing in great detail on fixed property (including CGT and primary residence exclusion), motor vehicle transactions, personal loans and cash deposits versus cash withdrawals. I had also demanded answers in respect of payments made to SARS during 2021.

These payments disprove the lie repeated so often by SARS that I was un-cooperative with the audit and ignored correspondence. This is untrue. I am a law-abiding citizen who is committed to meet his tax obligations to the country. However, I refused to be criminalized and treated by SARS as some kind of fraudster involved in unlawful dealings.

By obtaining the default judgement in the middle of a review process, without prior warning and to my detriment, SARS had effectively cancelled our agreement, renounced its legal rights and can no longer make further demands on me. I had embarked on the review process, with SARS approval, to test the findings of the tax assessment against available evidence. SARS and without my knowledge, terminated this exercise and in its place brought an application at the High Court. SARS tried to bully me into accepting its tax assessment based on negative speculation, not sound evidence. To this end, SARS can no longer argue the burden of proof rests with me, the taxpayer, when it unilaterally terminated the process to test each of its findings.

How SARS expects to collect R44.9 million from an unemployed man with no income, no bank account and limited assets registered in his name is beyond me. This amount is simply not payable nor collectable. It would be "lucky" for SARS to raise even R2 million from the proceeds of the sale of my remaining assets. Despite these objective facts, SARS continues with its vindictive action and enormously wasteful exercise. Perhaps the next step is for SARS to demand I pay the outstanding amount with my own life.



SARS Examination of Key Transactions

In its Finalisation of Audit Letter dated 11 April 2022, SARS tried to deny the R2 million deposit for the Hurlingham property made from the proceeds of the sale of my Parkwood property. In my Objection to the SARS tax assessment of 31 May 2022, I provide the full details of this transaction. In this letter, I only focus on the "strange coincidence" between the findings made by SARS in its assessment and the Final Report of the State Capture Commission in respect of the R2 million deposit.

It is quite interesting the falsehood preached by SARS in its letter had for some reason found its way into Part V Volume II of the Final Report of the Judicial Commission of Inquiry into State Capture, Corruption and Fraud in the Public Sector, and Other Organs of State (State Capture Commission). The Commission recommends in its report the R2 million deposit for the Hurlingham property should be further investigated. I do not have a problem with any lawful investigation recommended on a rational basis. However, this recommendation is not based on fact or supported by any evidence. It is simply a witch-hunt. This is not a "strange" coincidence but a case of collusion between SARS and the State Capture Commission.

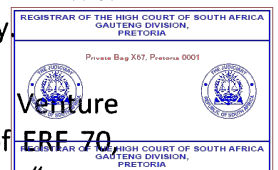
The Commission could not refute my evidence on how I acquired my properties. It also failed to sustain its own lies of me buying properties to the tune of R36 million, based on the report and false testimony of Clint Oellermann. There was no witness to support the allegations of corrupt property dealings. References to "properties acquired by Mr Montana to the tune of R36 million" had since all disappeared from the "public domain".

The Basis of SARS Audit

In its Finalisation of Audit Letter dated 11 April 2022, SARS makes an extraordinary admission: “the taxpayer was identified for audit after various reports in the public domain implicated the taxpayer of benefitting from unlawful gains due to his position of office held in the National Government structures”. I and many others are subjected to repeat audits based on false allegations made against us in the “public domain”.

The “fire” against me and Siyangena Technologies was started by Paul O’Sullivan and repeated many times in articles published by Pieter-Louis Myburg and others in the Rapport, City Press, Beeld, Sunday Times, News24 and Daily Maverick. The lie was that the Hurlingham property was paid for with money from a PRASA tender. SARS had initially concluded in its audit, based on this false narrative, that “the taxpayer was liable to be taxed on under declared “gross-income” in the amount of R13.500.00” for the Hurlingham property.

Evidence however showed Midtownbrace (PTY) Ltd had entered into a Joint Venture Agreement with me and had invested R11.5 million towards the development of ERF 70, Hurlingham. This was capital investment which is repayable, did not constitute “gross-income” and therefore not taxable. SARS was forced to make the necessary adjustment in respect of this transaction. This a major departure from the lies peddled in the public domain” over the years. I am pleased common sense finally prevailed. It is such falsehoods which form the basis of SARS repeated audits against me.



Paul O’ Sullivan did not start the fire because he is a “corruption-buster” or morally upright. This was self-serving on the part of Paul “O Sullivan after he was asked by Geoff Greyling of SA Fence and Gate (SAF&G) to fight their case at PRASA. SAF&G was aggrieved after losing a tender in 2014 for Phase 2 of what was known as Integrated Security Access Management System (ISAMS) or “the speed-gates project” at PRASA stations. The open, competitive tender was awarded to Siyangena Technologies. SAF&G had claimed this tender should have been awarded to them, and not Siyangena Technologies. A review of the bid documents, evaluation and adjudication records, does not support the claim by SAF&G but confirmed Siyangena Technologies was appointed in accordance with the SCM Policy.

In another case, I had fired SAF&G in early 2015 after it had repeatedly failed to deliver on its contract for the Depot Fencing Project to the value of R209 million. SAF&G paid monies into Popo Molefe’s Foundation Trust and were restored to PRASA. SAF&G was paid approximately R300 million for fences and lights which were not delivered to PRASA. In April 2021, SAF&G had presented to PRASA attorneys, Dlamini Attorneys, a proposal which “seeks to convince PRASA to allow SA Fence to complete a project related to the National Depot Project....”.

The Directorate for Priority Crime Investigation (DPCI) is not pursuing this obvious case of fraud and corruption despite charges I laid in August 2015 at the Hillbrow Police Station and the Special Investigation Unit (SIU) is not acting to recover public monies which were not used for the intended purposes. Their mandate is simple: Pursue Lucky Montana, Siyangena Technologies and Swifambo Rail Leasing by any means necessary.

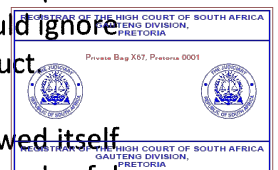
The self-appointed corruption-buster, Paul O' Sullivan, allowed himself to be "hired" to champion the cause of SAF&G - a company which received public funds, failed to deliver the secured fence throughout the country and instead used public funds to make corrupt payments to the Foundation Trust of the PRASA Chairman, in breach of the Prevention and Combat of Corrupt Activities Act (PRECCA) of 2004. The big question is how much was Paul O'Sullivan paid by SAF&G from money diverted from the PRASA contract.

It was through fighting the case of SAF&G that Paul O'Sullivan, with the support of the media, was successful in making the story of "Montana's property dealings" and Siyangena Technologies, one of the major public issues in the false narrative about State Capture and Corruption. The modus-operandi is simple. Paul O' Sullivan would lay a case without evidence and place his stories about corruption with "investigative journalists". These would be "Breaking News" in the media. SARS would in turn take up these allegations in the "public domain" and pursue those who were the target from the very beginning. SARS would ignore the very motive of those making the allegations in the media or their criminal conduct.

I addressed the disgraceful conduct by SARS, stating the Revenue Service had allowed itself to be part of a sinister agenda against its legal mandate, and used to support unlawful activities, largely driven by its former Commissioner and current Public Enterprises Minister Pravin Gordhan and its former Acting Commissioner Ivan Pillay, working with others under the auspices of the Werksmans Investigation, which ultimately brought PRASA to its knees.

The criminal conduct of Pravin Gordhan, Warren Goldblatt, Werksmans Attorneys, Ivan Pillay, Popo Molefe, Zodwa Manase and others is well-documented. I was falsely accused of corruption but this had where I became the target after I exposing how the powerful Pravin - Goldblatt Axis destroyed PRASA and reversed the transition towards a modern train system for South Africa. In addition, the PRASA Board under Ms Khanyisile Kweyam cancelled security contracts claiming these were irregular but failed to put in place alternative security measures to protect commuter rail assets. Latest travel survey shows that commuter rail had lost 80% of its patronage, with passenger trips standing at 541 million passenger trips during my tenure in 2014 but this dropped to 146 million passenger trips by 2020. Despite overwhelming evidence and graphs placed before him showing how the train system was destroyed, Chief Justice RMM Zondo recommends in his final report that a special inquiry into PRASA should be established.

The biggest cover-up in post-apartheid South Africa was undertaken by Chief Justice Zondo. Justice Zondo's pathetic defence of the irregular and fraudulent appointment of Werksmans Attorneys at PRASA in his final report was not only unlawful but promote illegality, part of a plan to protect the powerful Pravin - Goldblatt Axis. In addition to targeting political opponents of the establishment, Justice Zondo made sure the damning evidence against powerful criminals running South Africa today, is finally buried. He demonstrated he is incapable of being Chief Justice for all South Africans. There is selective morality, selective application by law-enforcement agencies, selective accountability and selective prosecution.



The Need for Effective Oversight over SARS

The latest actions confirm my dim view of SARS as a criminal organization. I dealt with this in my letter of August 2021 which I will repeat briefly here. You will not understand the criminal nature of SARS without following on how SARS initiate and enter into settlement agreements. This is done through selected law firms. It is through this process that the most powerful in the country and criminal networks are protected, resulting in the State losing much-needed revenues. It is also through this process that monies are extorted from other vulnerable taxpayers who may owe SARS millions by the likes of Paul O' Sullivan and his criminal network. The criminal relationship between Paul O'Sullivan and SARS featured prominently in my Affidavit and during my testimony at the State Capture Commission. I had asked Justice Zondo to subpoena the bank statements of Paul O' Sullivan and those of his Forensic for Justice, which will show the self-appointed "corruption-buster" has a case to answer.

The decision of the SARS Commissioner to appeal the High Court judgment for the tax affairs of Former President Jacob Zuma to be disclosed, has unfortunately nothing to do with the Rule of Law but a calculated move to prevent a supposedly "bad" precedent to be set. If Zuma's tax affairs are made public, the others are likely to be made disclosed, resulting in the likelihood of settlement agreements entered with criminal networks made public.



It is my firm view that unless there is effective Government and Parliamentary Oversight over SARS, then the powerful and criminals networks running South Africa will continue to operate with impunity. There is the Tax Ombudsman which played an effective role under Retired Judge Ngoepe. In addition, accountability should include the establishment of a Standing Committee in Parliament, similar to the one on Intelligence or Joint Defence, with the authority to scrutinize every settlement agreement entered by SARS with various taxpayers, how this was done and legal authority to reverse this.

This is the real state capture at SARS and not the diversion we read in Part 1 Volume III of the State Capture Commission's Report.

Conclusion

I committed myself to cooperate with SARS in its audit of my tax affairs for the period 2009 - 2019. Together with the Tax and Audit Firm, we have been looking at each audit schedule and tables as we continued to search for supporting documents and to provide the relevant evidence, some of which are not immediately, if no longer, available. Regrettable, a default judgement has been issued against me. There is nothing more to be said or done by me.

As stated above, I will not submit an application to rescind the default judgement. This will not serve any purpose considering the malicious intent on the part of SARS. I have accepted I shall never get fair treatment from SARS. The goal is to destroy me.

I however reserve the right, where necessary, to approach the Courts and protect my rights enshrined in the Bill of Rights and the Constitution of the Republic.

Yours faithfully



Tshepo Lucky Montana
Income Tax Reference: 0213066038





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ATTORNEYS PROKUREURS

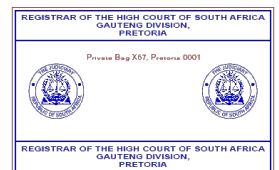
Mr Lucky Tshepo Montana

BY EMAIL: luckymontana500@gmail.com

Our Ref: TS/ML/MAT131479

30 November 2022

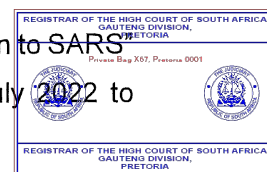
SARS / LT MONTANA (INCOME TAX REF: 0213066038)



1. We refer to your letter titled "final objection to SARS" dated 20 September 2022 and your letter dated 23 September 2022 concerning the execution of the warrant. Our client instructed us to respond to your letters as set out herein.
2. Various issues are raised in your letter of 23 September 2022, which are not relevant to our client's audit of your tax affairs. SARS does not deem it necessary to respond to the issues which have no bearing on the audit conducted. For present purposes it suffices to state that all allegations of impropriety levelled against SARS contained in your letters are denied.
3. We attach a statement of account that reflects the outstanding amount of R45,516,160.23. Note that all payments received have been allocated to your account.
4. Before we deal with your "final objection" letter and subsequent letter under reply, we record the following chronology of events to contextualise our client's response:
 - 4.1. On 5 November 2020, SARS issued a notice of audit coupled with a request for relevant material to you. The information requested in this request for relevant material was never submitted.

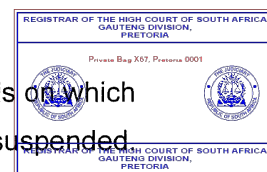
VZLR Inc. Reg. nr: 1989/001203/21 Vat nr: 4110107887 Directors: C A van Rensburg B Proc (UP), F B van Biljon B Iuris LLB (UFS), E Niemand BCom LLB (UFS), J C Kriek LLB (NWU), T Kirchner LLB (UP), T Steyn BCom LLB (UP) LLM (UNISA), J Dickason BCom LLB (UP) LLM (NWU), J Robbertse BCom LLB (UP), T W Snyman LLB (NMMU), M van Der Merwe LLB (UFS), J W Joubert LLB (UNISA) M.Phil (Cum Laude) (UP), J H Rabie B Cons. Sci, BCom Hons (UP) LLB (UNISA), B Singh LLB (UP) LLM (UNISA), T Fari LLB (UJ) LLM (UP), A Janse van Vuuren LLB (UP) **Assisted By: Senior Associates:** R Mahomed LLB (NMMU), C du Toit LLB (UP), A E van Niekerk BCom LLB (UP), W Louw LLB (UP), L Swart LLB (UP) LLM (UP) MBA (TUT) **Associates:** I G Treurnich LLB (Cum Laude) (UP), L Schraader LLB (NWU) LLM (NWU), Z Sibisi LLB (UNISA), L R P Nemudzhvadi LLB (UL); K Z Modikoe LLB (UNISA), J Pillay BA (UKZN) LLB (UNISA), M Labuschagne LLB LLM (UP), V Mabuntana BCom LLB (UP) **Junior Associates:** P M Grimbeek LLB (UFS), M M Radebe LLB (NWU), S J Hyman BCom LLB (UP), G S Modise LLB (UNISA), D N M V Koffman LLB (NWU), A C Gungapursad LLB (UNISA); J K T Ramushu LLB (UNISA) **Consultants:** W A van Velden BA LLB (UP), J A van Zyl B Proc (UP), R Coetzee B Proc (UP), M E Dixon LLB (UP), J P H Maree LLB LLM (UP), M J van Zyl BCom LLB MCom (NWU), M Schultz BCom LLB (UP), L C Mulock Houwer BCom LLB (UP); P J Badenhorst CA (SA) BCom (UJ) LLB (UNISA); D Erasmus BCom LLB (Cum Laude) (UP); I Snyman BCom LLB (UP) **Also At:** The Pinnacle Building, Suite 301, 1 Parkin Street, Nelspruit, Tel: (013) 752 2065, Fax: (013) 752 2472, P O Box 556, Sonpark, 1206. Docex 40, Nelspruit **And** 35 Ferguson Road, Illovo, Sandton, 2196. **B-BBEE Status: Level 1 Contributor**

- 4.2. On 7 July 2021 SARS issued its letter of audit findings. You responded to the letter of audit findings on 16 August 2021.
- 4.3. On 11 April 2022 SARS finalised its audit of your tax affairs and issued its finalisation of audit letter. Your representations to the finalisation of audit letter, if any, were due on 26 May 2022.
- 4.4. On 27 May 2022, you indicated that you were waiting for some attachments that was supposed to be delivered on 26 May 2022. In the same email, you requested an extension to submit an objection by 31 May 2022. SARS agreed to your request for extension.
- 4.5. On 31 May 2022 SARS received your document titled "Part One of Submission to SARS" in which, amongst other things, you requested a further extension to 1 July 2022 to submit a response to SARS's finalisation of audit letter.
- 4.6. On 9 June 2022, our offices directed a letter to you on behalf of SARS granting the requested extension to 1 July 2022 and informing you that the extension does not suspend your liability to satisfy the outstanding tax debt. This was in accordance with the "pay now argue later rule" provided for in the Tax Acts.
- 4.7. On 1 July 2022, our office received a letter from WKH Landgrebe & Co ("WKH") on your behalf (erroneously dated 5 May 2022). In this letter, amongst other things, WKH requested information and another extension to respond to the finalisation of audit letter. SARS responded on 11 July 2022 and agreed to supply the requested information, however it also advised that the further request for extension was denied. The requested information was provided on 22 July 2022.
- 4.8. On 11 July 2022 we received a further email from WKH asking for an indication of the period allowed to furnish a response to the supporting information received. SARS responded by reiterating that the supply of information does not constitute a further extension and that should you wish to persist with a request for extension of the period to object, you must apply for such extension in terms of the Tax Court Rules.
- 4.9. In addition to the above matters relating to your pending objection, neither you nor your representatives submitted a request for suspension of payment as envisaged in section 164 of the Tax Administration Act 28 of 2011 ("the Tax Administration Act"). In the absence of a request for suspension of payment, SARS proceeded to issue a final demand for payment as it was duly entitled to do on 11 July 2022.



- 4.10. Despite the final demand for payment of the outstanding tax debt, you failed to make payment. Consequently, SARS filed a certified statement as it is entitled to in terms of section 172 of the Tax Administration Act with the Registrar of the Gauteng Division of the High Court specifying the amount of tax payable and certified by SARS as correct.
- 4.11. In terms of section 174 of the Tax Administration Act, this statement is treated as a civil judgment lawfully given in that Court in favour of SARS for the amount in question.
- 4.12. SARS subsequently caused a warrant of execution to be issued on 11 August 2022. Neither you nor your representatives attempted to engage with or communicate with SARS in this regard. SARS denies that you have any basis upon which to apply for the said judgment to be rescinded.

5. From your letter dated 23 September 2022, our client fails to comprehend the basis on which you could allegedly be under the misapprehension that the debt was automatically suspended. Our client informed you in paragraph 3 of our letter dated 9 June 2022 as follows:



"Note that the extension does not suspend your liability to satisfy the outstanding tax debt. Should you wish to suspend the obligation to pay the tax debt, you must apply for a suspension of payment in terms of section 164 of the Tax Administration Act 28 of 2011 ("the TAA")."

6. In this regard, we invite your attention to section 164 of the Tax Administration Act that provides as follows:

164. Payment of tax pending objection or appeal.

(1) Unless a senior SARS official otherwise directs in terms of subsection (3)—

(a) the obligation to pay tax; and

(b) the right of SARS to receive and recover tax,

will not be suspended by an objection or appeal or pending the decision of a court of law pursuant to an appeal under section 133.

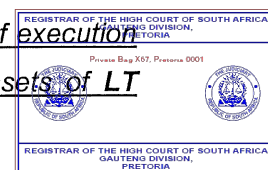
7. Accordingly, the payment of the outstanding tax debt of R44,927.320.23 (as at the date of the execution of the warrant) remained due and payable irrespective of a pending dispute resolution process. We reiterate that you have never applied for the suspension of the payment obligation nor submitted an objection at the relevant stage.
8. Considering the above, SARS was entitled to proceed with recovery steps as envisaged in Chapter 11 of the Tax Administration Act. SARS furthermore complied with the procedure provided for in section 172 of the Tax Administration Act and you were duly notified of SARS's

intention to apply for a civil judgement. In this regard, we specifically refer to the following paragraph in the final demand:

" 5. Failure to make full payment or use the above remedies may result in inter alia the following actions:

[5.1] The appointment of any third party who owes you money or holds money for you, to immediately pay the money to SARS. You may within 5 business days from the date of receipt of this letter of demand, apply to SARS for a reduction of the amount to be paid to SARS by the third party, based on basic living expenses of the tax debtor and his/her dependants. This application needs to be accompanied by the necessary supporting documents; and

[5.2] A civil judgment being entered against you in which case a warrant of execution may be issued for the Sheriff of the Court to attach and sell the assets of LT MONTANA. (our emphasis)



9. Considering the aforesaid, your allegations that the judgement was obtained by misrepresentation are denied. SARS's rights remain strictly reserved in this regard. Our client further denies that the execution of the warrants was unlawful or conducted in a manner contrary to the provisions of the Tax Administration Act.
10. In your letter dated 23 September 2022, you levelled various unsubstantiated allegations of SARS's audit being cynical and aimed at an ulterior motive. These unsubstantiated allegations are denied, and SARS's rights are strictly reserved in this regard.
11. Regarding those portions of your letter concerning various political role players and events, such allegations and information do not relate to your tax affairs. SARS is unable to meaningfully respond thereto, nor is it deemed required for SARS to respond. In any event, all allegations made and conclusions drawn by you in this regard are denied.
12. With regards to the matter raised in paragraph 2.2. of your letter dated 20 September 2022, SARS can advise that the paragraph should correctly read as "could not reasonably be true".
13. Details concerning the basis of the audit and SARS's view on the periods under audit were provided in the finalisation of audit letter. It is not necessary for SARS to restate the basis of the audit in this letter. You were afforded an opportunity to raise an objection, which you failed to do within the applicable time frames, including extensions indulged by SARS. The baseless insinuations and preposterous conclusions made by you regarding the basis of SARS's audit, its examination of key transactions and the opinion expressed regarding the need for effective oversight over SARS are baseless and are denied.

14. We do not intend on responding to the allegations contained in "your final objection letter" dated 20 September 2022 at this stage. We place on record that the purported objection submitted on even date cannot be considered as a valid objection for the following reasons:

14.1. It was submitted out of time,

14.2. It was submitted without a court order or agreement authorising the late submission thereof; and

14.3. It does not meet the requirements of an objection contemplated in section 104 of the Tax Administration Act, read with the rules promulgated in terms of section 103 of the Tax Administration Act.

15. Accordingly, SARS is under no obligation to have regard to what you refer to as "the final objection" and any submissions received after SARS's assessments do not constitute an objection which requires further consideration or response thereto. Insofar as it may be necessary, a notice of invalidity in respect of the objection dated 20 September 2022 is annexed hereto as "SARS 1" and the content thereof is self-explanatory.



16. All our client's rights remain strictly reserved.

17. Please acknowledge receipt.

VZLR INC

p.p.

Per: Theo Steyn

Direct telephone number: 0124359364

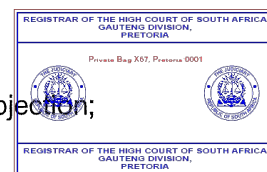
Direct fax number: 0866401593

Email: theo@vzlr.co.za

"SARS 1"

NOTICE OF INVALIDITY OF OBJECTION
IN TERMS OF TAX COURT RULE 7(4)

1. Kindly take note that the objection submitted on 20 September 2022, which is attached hereto as **Annexure "A"**, has been declared invalid in terms of the Tax Court Rule 7(4) of the Tax Court Rules promulgated under section 103 of the Tax Administration Act, 28 of 2011 for the following reasons:



- 1.1. The prescribed form was not completed and submitted with the grounds of objection;
- 1.2. The grounds of objection lack the required specificity to enable SARS to determine which part or specific amounts of the assessment are objected to, which grounds of assessment are disputed and the taxpayer submitted no documents supporting the objection. Instead, the objection consists of generalised statements that are unrelated to the tax affairs of the taxpayer and has failed to discharge the requisite burden of proof as contemplated in section 102 of the Tax Administration Act; and
- 1.3. The objection was filed outside of the prescribed period and no extension was granted by SARS for the late filing of the objection. The objection was also not accompanied by a court order authorising the late filing of the objection.
2. In light of the above, the taxpayer is hereby afforded a further period of 20 (twenty) days from the date of this notice to deliver a new objection. Note that should the taxpayer fails to submit a new objection or fails to comply with the requirements of a valid objection within the twenty days, the taxpayer may thereafter only submit a new and valid objection with an application to SARS for the extension of the period for the objection under section 104 of the Tax Administration Act, 28 of 2011.

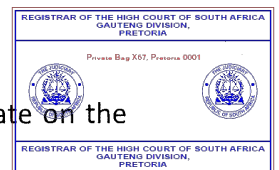
Mr Edward Kieswetter
Commissioner of SARS
Lehae La SARS
299 Bronkhorst Street
Nieuw Muckleneuck
PRETORIA

20 September 2022

Attention: **Ajith Suredin, Bongani Ngema**

Re: Mr LT Montana: Finalisation of Audit Letter: 2009 – 2019 Tax Period

Further to our letters with regard to the above matter, we would like to elaborate on the taxpayer's objection to the audit raised in his letter dated 31 May 2022.



We have noted that SARS has subsequently obtained a default judgment against us. We further reserve our right to respond to the default judgement obtained by SARS once we have had time to peruse and evaluate the judgement. We will address this under separate cover.

The taxpayer responds as follows to the SARS Audit Findings:

1. PAYMENTS ALREADY MADE TO SARS

In the taxpayer's letter registering his objection to the tax assessment, the taxpayer asked SARS to clarify in which tax year did two payments the taxpayer made to SARS in 2021, first one of R971 641.74 and the second of R350 000.00 (totaling R1, 401, 641.74) plus the R80 000 from the proceeds of the Sale in Execution of my Moveable Goods, fell. The payments were made after SARS had issued a letter of demand to me in 2019 claiming the taxpayer had an outstanding amount of approximately R1,7 million.

This clarification is important because these amounts do not reflect anywhere in the Schedules and Tables provided by SARS. It was important to clarify whether the outstanding amounts were for assessment for CGT or other income. We needed this clarification because we have reason to believe there are duplications in the SARS calculations. SARS has been unwilling to explain this except to deny any duplication and where these payments fit within the latest amount it is claiming from the taxpayer.

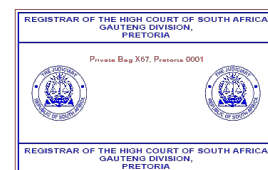
2. Fixed Property Transactions

We commence our response with the focus on Fixed Property transactions and Capital Gains Tax (CGT). The numbers are captured in Table 4 of SARS Audit Schedule LTM-04 of the Finalisation of Audit Letter dated 11 April 2022.

2.1 Midtownbrace Investment in ERF 70, Hurlingham

The taxpayer is pleased to note SARS had made the necessary adjustment in respect of the Hurlingham property.

2.2 SARS Examination of the Deposit of R2 Million for the Hurlingham Property



The findings reached by SARS in respect of the R2 million deposit for the Hurlingham property is contradictory. In paragraph 66.13.4. of the Finalisation of audit letter SARS states the following:

“It therefore becomes clear that after considering Mr Van der Walt’s explanations regarding the payments made in respect of the Parkwood property, the communications contained in Loubser van Wyk’s documents regarding the payments to be made on behalf of the taxpayer from the proceeds of the Parkwood property, the documents from Bredenkamp Inc. confirming receipt of the amount of R2m on 23 March 2015 in respect of Erf 70 Hurlingham, and the cash flows in respect of the taxpayer and Precise Trade, the submissions made by the taxpayer to SARS where he advised that the R2m paid in respect of the Hurlingham property is from funds originating from the Parkwood property, **could not reasonably be untrue.**”

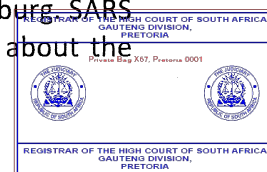
Notwithstanding this finding by SARS, it continues to assess this amount as “gross income” in the hands of the taxpayer.

SARS cannot on the one hand conclude that the presentations made by the taxpayer “could not reasonably be untrue” and on the other hand argue that the taxpayer failed to provide sufficient supporting documentation to proof that the amount of R2m should not be included as “gross income” of the taxpayer.

In respect of the R2 million deposit for the Hurlingham property, SARS claim these funds did not originate from the taxpayer’s bank accounts. SARS argues “it is impossible for R2 million to be paid from the proceeds of the Parkwood property when it only had a balance of R439, 200”. SARS concludes “given that the payment of the R2m did in fact take place, SARS considers this amount to have been paid on behalf of the taxpayer and for his benefit” and says “SARS has now assessed this amount as “gross income”.

The taxpayer does not agree with the SARS assessment and still insist the payment was made on his behalf from the proceeds of the sale of the Parkwood property. The evidence show the R2 million deposit was made from the Investec account of Precise Trade and Invest 02. There is an irreconcilable contradiction in the SARS finding where on the one hand there was not enough money to pay the R2 million deposit yet there was payment from the very same account. This suggests SARS cashflow analysis of Precise Trade's accounts was either not based on sufficient audit evidence or was simply wrong. The Proof of Payment of the R2 million deposit is available.

As for the balance in the bank accounts of Precise Trade, it is important to note the Taxpayer was not the Director of Precise Trade and Invest 02, and not privy to the financial position of the company. This transaction was about the purchase by Precise Trade and Invest 02 of the taxpayer's property: Erf 359, Parkwood, Johannesburg. SARS could not reasonably expect the taxpayer to explain or be knowledgeable about the finances of Precise Trade, including the cashflow position of this company.



2.3 Instruction Given to the Attorney to make a R2 million Payment towards the Hurlingham Property

SARS claims there is no evidence that the taxpayer had instructed Mr Riaan van der Walt to pay the R2 million deposit on his behalf. The taxpayer confirmed he had given instructions to Mr Riaan van der Walt to make the deposit on his behalf, from the proceeds of the sale of his Parkwood property. The e-mail exchanges between the taxpayer, Mr Louis Green who was the agent with Pam Golding, the company with the sole mandate to sell the property and the attorney (Mr Riaan van der Walt) indicates there was this instruction. The e-mail exchanges between confirming all of this are still available.

2.4 Various Payments made from the Proceeds of the Sale of ERF 359 Parkwood

The SARS audit details payments made by Mr van der Walt to the taxpayer totaling R1,650,000 as in its "Finalisation of Audit Letter" read with SARS audit schedules LTM-03-07, LTM-03-12 and LTM-04-05. The decision of SARS to make an adjustment in the 2015 tax period to exclude deposits in the amount of R1,650,000 for the reasons stated are incorrect. SARS claims these are "monies that Precise Trade owed the taxpayer after purchasing his Parkwood property".

The SARS Audit identifies the e-mail dated 30 June 2014 from the taxpayer to Mr van der Walt titled "Request various payments from the proceeds of ERF 359 Parkwood". The SARS audit lists a number of payments made by Mr van der Walt at the request of the taxpayer.

The taxpayer confirms these payments were made by Mr van der Walt from the proceeds of the sale, at his request. Included in the payments identified by SARS is an amount of R1 560 800 that was for re-imbursement of expenses paid by the taxpayer on behalf of Precise Trade and Invest 02.

It is important to note the nature of the relationship between the Taxpayer and Mr Riaan van der Walt who had entered into joint property for purposes of property development, with both parties standing to benefit from the development and eventual sale of properties. The business model employed was that a property would be identified, repaired or improved and sold for a profit to be shared between the taxpayer and Mr Riaan van der Walt. Depending on the cash flow position of the parties either party would fund the repairs and improvements, which would later be re-imbursed. Unfortunately, the partnership did not materialize at the end, primarily because of changes in the taxpayer's financial position.



The payments identified in the SARS audit schedules LTM-03-07, LTM-03-12 and LTM-04-05 are unrelated to the sale of the Parkwood property but reimbursements for repairs and improvements paid for by the taxpayer on behalf of Precise Trade and Invest02. In this case, Mr Riaan van der Walt had requested the taxpayer to help find a structural engineer to determine the integrity of the building structures, mobilise demolishers to bring down old buildings and builders to erect new structures, under the supervision of the engineer, for his properties in Rose Street, Waterkloof in Pretoria, Empire Road, Sandhurst in Johannesburg and the Parkwood in Johannesburg. The taxpayer arranged for the above and paid the Structural Engineer, the demolishers and builders and materials used. Precise Trade and Invest 02 refunded the expenses paid on its behalf by the Taxpayer. These amounts cannot be included in the gross income of the taxpayer as it is of a capital nature.

The problem however is that SARS had incorrectly allocated these payments totaling R1.65 million to the Parkwood transaction. This seems to have created confusion for SARS in its audit of the Parkwood transaction and its final assessment.

2.5 ERF 161, Portion 0, Waterkloof

SARS says it has now “been able to review its position raised in its audit findings letter regarding the taxpayer’s primary residence and is satisfied that 333 Main Avenue property was not the taxpayer’s primary residence at the time it was sold”. This finding by SARS is factually incorrect and arbitrary. SARS made no attempt at verifying the true facts.

The taxpayer had purchased the property in December 2004, part of his relocation from Cape Town to assume a new position in Pretoria as Deputy-Director-General (DDG) responsible for Public Transport in the Department of Transport. He was advised by the then National Intelligence Agency (NIA) to leave his home after it was physically attacked by armed gangs opposed to the implementation of the taxi recapitalization programme.

The taxpayer was told, after a security threat analysis conducted by NIA, to leave his home because it was deemed not safe for him and his family to stay at the house. It is against this background that the taxpayer purchased and relocated to a more secured property: ERF1242, Waterkloof located in the same Main Street in Waterkloof.

During this period, ERF161, Portion 0, Waterkloof was undergoing major renovations and modernization. In addition to the original bond of R1.75 million, the taxpayer had obtained two additional bonds from ABSA totalling R475 000 (Four Hundred and Seventy-Five Thousand Rand Only) for the upgrade of the property and its security. This brought the bond facility for ERF161, Portion 0 to R2,200, 000.00.

After the sale of ERF 1241, Waterkloof in 2014, the taxpayer had relocated back to ERF 161, Portion 0, Waterkloof and lived there until this property was also sold in 2017.

The taxpayer insists that ERF161, Portion 0 was his primary residence for the period 2004 – 2006 and for the period 2014 – 2017 and qualifies for primary residence exemption.



The SARS claim that by the time the property was sold, the taxpayer had used Saxonwold as his primary residence, is factually incorrect. There is no evidence to back this conclusion by SARS. The taxpayer had relocated to ERF 178, Saxonwold after the sale of ERF 161, Portion 0. SARS should also recalculate the Base Cost for this property, taking into consideration the total bond payable to ABSA as well as transfer costs.

2.6 ERF 1242, Waterkloof

The circumstances for the purchase of ERF 1241 is clearly detailed above. The taxpayer and his family had relocated and lived in this property as his primary residence for eight (8) uninterrupted years: from 2006 until 2014. The property qualifies for primary residence exemption.

Considering the primary residence exclusion and the recalculation of the Base Cost, there is not CGT payable on ERF 1241, Waterkloof.

2.7 Sale of Portion 2 of ERF 70, Hurlingham

Whilst the taxpayer accepts SARS conclusion that there is tax payable on the R5,25 million from the sale of Portion 2 of ERF 70, Hurlingham. However, this does not take into account the huge costs incurred by the taxpayer for the subdivision and the approval of the subdivision application in terms of Section 92 and for the certificate to be issued in terms of Regulation 38 of the Town Planning and Township Ordinance 15 of 1986 (The Regulation 38 certificate). The taxpayer appointed Michael McLaughlin as Attorney to deal with the subdivision and registration process.

The taxpayer had paid an amount of R51 570.29 to the City of Johannesburg (COJ) for this process. In addition, the taxpayer paid R1 004 529.14 to COJ the City for the issuance of the Clearance Certificate. These costs are available. Other than these costs not factored into the calculation, there is a problem with the formula used by SARS. The sold portion did not have structures or services whilst the remainder of the property is fully developed, with the main house and outside building located on the remainder of the property.

The formula is problematic to the extent it fails to present a fair value or actual value of each portion. It is not a comparison of "an apple with an apple". It is grossly misleading and stands to be challenged.

2.8 Calculation of Base Cost

Analysing the figures, SARS calculation of base costs of the various properties owned by the taxpayer are based on the records by the Deeds Office. However, this excludes the payment of bond and legal costs, transfer fees paid by the taxpayer in his capacity as the purchaser and development of these properties as well as payment of agent fees as the seller.

This is the case in respect of the purchase and sale of ERF 161, Portion 0, Waterkloof, ERF 1241, Waterkloof, ERF 359, Parkwood and ERF178, Waterkloof where transfer fees and agent fees were paid by the taxpayer, and the property upgraded.

Our calculations taking into consideration these costs are available.

3. **Motor Vehicle Contracts**

In the SARS Audit Schedule TLM-05, SARS focuses on "initial deposits payable in respect of motor vehicle contracts". The total amount for the vehicle transactions is R3, 008,662.00. However, SARS has been trying to convert these into "cash" deposits.

Contrary to SARS claims in the Finalisation of Audit Letter, the taxpayer has consistently denied making any cash deposits in the purchase of any vehicles.

In its findings, SARS fails to provide any evidence of such cash deposits but focuses on how these were recorded by Car Dealerships. The taxpayer treated these as "trade-ins" in his first submission to SARS because he had physically handed in these vehicles, we stand by this submission, but concede these may have been recorded separately or treated differently by the car-dealerships. The real question is whether the taxpayer had made cash deposits towards the purchase of any of his vehicles. The fact is there was no such cash deposits and there is no evidence pointing in that direction.



In the SARS Audit Schedule LTM-06, SARS deals with "motor vehicle payments and settlement payments" The settlement of motor vehicles comes to R6, 178,189.90. It is treatment of the settlement payments as constituting "gross-income" that is the issue of dispute. These were Hire Purchases (HP) financed by various asset finance institutions. The taxpayer had also handed in these vehicles to various car dealerships which sold them and settled the outstanding liability. The taxpayer did not make receive any monies or make profit from these settlements.

The taxpayer has taken advise from tax lawyers and accountants on the treatment of motor vehicle contracts as constituting "gross income". They all find such treatment by SARS to be amateurish and bizarre, even the treatment of the vehicles as "assets", these settlement at below their purchase price, would amount to an "asset loss".

Unfortunately, the taxpayer is unable to ignore such a tax liable amounting to almost R10 million. We were in the process of evaluating the evidence on each of the motor vehicle contracts and following up with each of the Car Dealerships and to get the registration of each of the vehicle, when SARS decided to obtained the default judgement.



4. Personal Loans

In our objection to the SARS assessment, the taxpayer had confirmed personal loans obtained from various parties. These loans are found in various Schedules of the SARS audit schedules totaling over R5 million. SARS, for sinister reasons, had assessed these personal loans as part of the taxpayers "gross income".

However, these are loans with the obligation for the taxpayer to repay. The loan agreements are in place for each of the transactions and the monies can therefore not be treated as "gross income".

5. Cash Deposits versus Cash Withdrawals

SARS provided us with the schedules and tables in respect of cash deposits. This is because the taxpayer no longer had access to his bank records. SARS focused on cash deposits into the taxpayer's account but deliberately ignored cash withdrawals made from both his cheque account and Private One Bank Account (Bond Facility with ABSA).

The Private One Account allowed the taxpayer to withdraw or transfer cash. The cash withdrawals in particular would indicate the taxpayer had used lots of cash at various points, be it to loan to people or pay suppliers, with some of the cash coming back into the taxpayer's personal account. At no times were these additional incomes as the monies were withdrawn from funds that had already been taxed.

6. Conclusion

The taxpayer remains committed to cooperate with SARS in its audit, should they so wish. We prefer to respond to schedule by schedule as we continue to search and find the relevant evidence, some of which is not immediately, if no longer, available.

Your understanding in this matter is highly appreciated.

Yours faithfully



Tshepo Lucky Montana
Income Tax Reference: 0213066038





LT MONTANA
333 MAIN STREET
WATERKLOOF
8920

INCOME TAX**ITSA****Statement of Account: Assessed Tax**

Enquiries should be addressed to SARS:

Contact Centre

ALBERTON

1528

Tel: 0800007277

Website: www.sars.gov.za

DetailsReference number: **0213066038**Date: **2022-11-30**Statement period: **1999-12-01 to 2022-11-30**

Always quote this reference number when contacting SARS

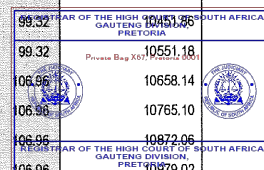
Account summary information

Balance brought forward:	0.00
Assessment:	28926430.20
Interest Payable:	16507073.71
Payments:	-1406960.71
Refunds:	1489617.03
Other:	0.00
Balance:	45516160.23

**Transaction details**

Date	Transaction reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				Tax	Penalty	Interest	
1999-12-01	5000	Balance brought forward	0.00	0.00	0.00	0.00	0.00
2001-10-01	30000	Original assessment 2000	-8316.74	-8316.74	0.00	0.00	-8316.74
2001-08-21	30001	Refund cheque	8316.74	8316.74	0.00	0.00	0.00
2001-10-01	30002	Original assessment 1996	1062.18	1062.18	0.00	0.00	1062.18
2001-10-01	30003	Original assessment 1998	6307.78	6307.78	0.00	0.00	7369.96
2001-10-01	30004	Original assessment 1999	-9652.55	-9652.55	0.00	0.00	-2282.59
2001-08-29	30005	Refund cheque	2282.59	2282.59	0.00	0.00	0.00
2001-11-01	30006	Original assessment 1997	781.63	781.63	0.00	0.00	781.63
2001-12-01	30007	Original assessment 2001	-5700.89	-5700.89	0.00	0.00	-4919.26
2001-11-07	30008	Refund cheque	4919.26	4919.26	0.00	0.00	0.00
2002-12-01	30009	Original assessment 2002	12894.62	12894.62	0.00	0.00	12894.62
2003-01-01	30010	Interest on late payment - section 89(2) 15.5	166.55	0.00	0.00	166.55	13061.17
2003-01-22		Stop order payment	-959.64	-793.09	0.00	-166.55	12101.53
2003-02-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12257.84
2003-03-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12414.15
2003-04-01		Interest on late payment - section 89(2) 15.5	156.31	0.00	0.00	156.31	12570.46
2003-05-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	12736.85
2003-06-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	12903.24
2003-07-01		Interest on late payment - section 89(2) 16.5	166.39	0.00	0.00	166.39	13069.63
2003-08-01		Interest on late payment - section 89(2) 15.0	151.26	0.00	0.00	151.26	13220.89
2003-09-01		Interest on late payment - section 89(2) 15.0	151.26	0.00	0.00	151.26	13372.15
2003-10-01		Interest on late payment - section 89(2) 14.0	141.18	0.00	0.00	141.18	13513.33
2003-11-01		Interest on late payment - section 89(2) 13.0	131.09	0.00	0.00	131.09	13644.42
2003-12-01		Interest on late payment - section 89(2) 13.0	131.09	0.00	0.00	131.09	13775.51
2004-02-01	30011	Original assessment 2003	2268.28	2268.28	0.00	0.00	16043.79
2004-01-01		Interest on late payment - section 89(2) 11.5	115.97	0.00	0.00	115.97	16159.76
2004-02-01		Interest on late payment - section 89(2) 11.5	115.97	0.00	0.00	115.97	16275.73
2004-03-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16413.44
2004-04-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16551.15
2004-05-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16688.86
2004-06-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16826.57
2004-07-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	16964.28
2004-08-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17101.99
2004-09-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17239.70
2004-10-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17377.41
2004-11-01		Interest on late payment - section 89(2) 11.5	137.71	0.00	0.00	137.71	17515.12
2004-12-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17640.85
2005-01-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17766.58
2005-02-01		Interest on late payment - section 89(2) 10.5	125.73	0.00	0.00	125.73	17892.31

2005-03-01	30012	Original assessment 2004	-20045.97	-20045.97	0.00	0.00	-2153.66
2005-02-03		Credit reallocation	0.00	3522.50	0.00	-3522.50	-2153.66
2005-02-18	30013	Refund cheque	2153.66	2153.66	0.00	0.00	0.00
2006-10-01	30014	Original assessment 2005	-20065.90	-20065.90	0.00	0.00	-20065.90
2006-11-01	30015	Additional assessment 2005	2828.40	2828.40	0.00	0.00	-17237.50
2006-10-20	30016	Refund cheque	17237.50	17237.50	0.00	0.00	0.00
2006-12-01	30017	Original assessment 2006	9168.34	9168.34	0.00	0.00	9168.34
2007-01-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9252.38
2007-02-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9336.42
2007-03-01		Interest on late payment - section 89(2) 11.0	84.04	0.00	0.00	84.04	9420.46
2007-04-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9512.14
2007-05-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9603.82
2007-06-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9695.50
2007-07-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9787.18
2007-08-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9878.86
2007-09-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	9970.54
2007-10-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	10062.22
2007-11-01		Interest on late payment - section 89(2) 12.0	91.68	0.00	0.00	91.68	10153.90
2007-12-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10253.22
2008-01-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10352.54
2008-02-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10451.86
2008-03-01		Interest on late payment - section 89(2) 13.0	99.32	0.00	0.00	99.32	10551.18
2008-04-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10658.14
2008-05-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10765.10
2008-06-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10872.06
2008-07-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	10979.02
2008-08-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	11085.98
2008-09-01		Interest on late payment - section 89(2) 14.0	106.96	0.00	0.00	106.96	11192.94
2008-10-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11307.54
2008-11-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11422.14
2008-12-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11536.74
2009-01-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11651.34
2009-02-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11765.94
2009-03-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11880.54
2009-04-01		Interest on late payment - section 89(2) 15.0	114.60	0.00	0.00	114.60	11995.14
2009-05-01	30018	Original assessment 2007	-31435.03	-31435.03	0.00	0.00	-19439.89
2009-04-07		Credit reallocation	0.00	2826.80	0.00	-2826.80	-19439.89
2009-07-01	30019	Original assessment 2008	-20474.20	-20474.20	0.00	0.00	-39914.09
2009-08-04	30020	Electronic refund	39914.09	39914.09	0.00	0.00	0.00
2010-05-01	30021	Original assessment 2009	-16992.17	-16992.17	0.00	0.00	-16992.17
2010-03-26	30022	Electronic refund	16992.17	16992.17	0.00	0.00	0.00
2010-11-01	30023	Original assessment 2010	-134145.76	-134145.76	0.00	0.00	-134145.76
2010-10-26	30024	Electronic refund	134145.76	134145.76	0.00	0.00	0.00
2012-01-01	30025	Original assessment 2011	-119956.59	-119956.59	0.00	0.00	-119956.59
2012-01-31	30026	Electronic refund	119956.59	119956.59	0.00	0.00	0.00
2013-01-01	30027	Original assessment 2012	-161060.38	-161060.38	0.00	0.00	-161060.38
2013-01-18	30028	Electronic refund	161060.38	161060.38	0.00	0.00	0.00
2014-01-01	30029	Original assessment 2013	-199968.76	-199968.76	0.00	0.00	-199968.76
2014-01-13	30030	Electronic refund	199968.76	199968.76	0.00	0.00	0.00
2015-05-01	30031	Original assessment 2014	-269068.50	-269068.50	0.00	0.00	-269068.50
2015-06-01	30032	Additional assessment 2010	3000.00	3000.00	0.00	0.00	-266068.50
2015-06-01	30033	Additional assessment 2011	3216.00	3216.00	0.00	0.00	-262852.50
2015-06-01	30034	Additional assessment 2012	3456.00	3456.00	0.00	0.00	-259396.50
2015-06-01	30035	Additional assessment 2013	2760.00	2760.00	0.00	0.00	-256636.50
2015-06-01	30036	Additional assessment 2014	2904.00	2904.00	0.00	0.00	-253732.50
2015-05-06	30037	Electronic refund	253732.50	253732.50	0.00	0.00	0.00
2015-12-01	30038	Original assessment 2015	-311634.22	-311634.22	0.00	0.00	-311634.22
2016-01-05	30039	Electronic refund	311634.22	311634.22	0.00	0.00	0.00
2016-08-01	30040	Original assessment 2016	-223318.74	-223318.74	0.00	0.00	-223318.74
2016-09-01	30041	Additional assessment 2016	6015.93	6015.93	0.00	0.00	-217302.81
2016-07-27	30042	Electronic refund	217302.81	217302.81	0.00	0.00	0.00
2017-07-01	30043	Additional assessment 2015	1084981.23	1084981.23	0.00	0.00	1084981.23
2017-07-01	30044	Reduced assessment 2015	-1084981.23	-1084981.23	0.00	0.00	0.00
2017-07-01	30045	Additional assessment 2015	1474524.00	1474524.00	0.00	0.00	1474524.00
2017-07-01		Interest on underpayment of prov tax. section 89quat(2) 2015	70522.34	0.00	0.00	70522.34	1545046.34



2022-05-01	30059	Reduced assessment 2015	-766046.40	-766046.40	0.00	0.00	778999.94
2017-08-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	785199.11
2017-09-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	791398.28
2017-10-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	797597.45
2017-11-01		Interest on late payment - section 89(2) 10.5	6199.17	0.00	0.00	6199.17	803796.62
2017-12-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	809848.19
2018-01-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	815899.76
2018-02-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	821951.33
2018-03-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	828002.90
2018-04-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	834054.47
2018-05-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	840106.04
2018-06-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	846157.61
2018-07-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	852209.18
2018-08-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	858113.16
2018-09-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	864017.14
2018-10-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	869921.12
2018-11-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	875825.10
2018-12-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	881729.08
2019-01-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	887633.06
2019-02-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	893537.04
2019-03-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	899441.02
2019-04-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	905492.59
2019-05-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	911544.16
2019-06-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	917595.73
2019-07-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	923647.30
2019-08-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	929698.87
2019-09-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	935750.44
2019-10-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	941802.01
2019-11-01		Interest on late payment - section 89(2) 10.2	6051.57	0.00	0.00	6051.57	947853.58
2019-12-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	953757.56
2020-01-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	959661.54
2020-02-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	965565.52
2020-03-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	971469.50
2020-04-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	977373.48
2020-05-01		Interest on late payment - section 89(2) 10.0	5903.98	0.00	0.00	5903.98	983277.46
2020-06-01		Interest on late payment - section 89(2) 9.7	5756.38	0.00	0.00	5756.38	989033.84
2020-07-01		Interest on late payment - section 89(2) 9.7	5756.38	0.00	0.00	5756.38	994790.22
2020-08-01		Interest on late payment - section 89(2) 7.7	4575.58	0.00	0.00	4575.58	999365.80
2020-09-01		Interest on late payment - section 89(2) 7.7	4575.58	0.00	0.00	4575.58	1003941.38
2020-09-08	30046	Payment	-84359.33	0.00	0.00	-84359.33	919582.05
2020-10-01		Interest on late payment - section 89(2) 7.2	4280.38	0.00	0.00	4280.38	923862.43
2020-11-01		Interest on late payment - section 89(2) 7.2	4280.38	0.00	0.00	4280.38	928142.81
2020-12-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	932275.59
2021-01-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	936408.37
2021-02-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	940541.15
2021-03-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	944673.93
2021-04-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	948806.71
2021-05-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	952939.49
2021-06-01		Interest on late payment - section 89(2) 7.0	4132.78	0.00	0.00	4132.78	957072.27
2021-06-11	30047	Payment	-971641.74	-723047.07	0.00	-248594.67	-14569.47
2021-10-20	30048	Payment	-350000.00	-350000.00	0.00	0.00	-364569.47
2022-05-01	30049	Additional assessment 2009	140385.60	140385.60	0.00	0.00	-224183.87
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2009	142365.03	0.00	0.00	142365.03	-81818.84
2022-04-11		Credit reallocation	0.00	142365.03	0.00	-142365.03	-81818.84
2022-05-01	30050	Additional assessment 2010	172458.00	172458.00	0.00	0.00	90639.16
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2010	43429.38	0.00	0.00	43429.38	134068.54
2022-04-11		Credit reallocation	0.00	43429.38	0.00	-43429.38	134068.54
2022-05-01	30060	Additional assessment 2010	344916.00	344916.00	0.00	0.00	478984.54
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2010	362592.89	0.00	0.00	362592.89	841577.43
2022-05-01	30051	Additional assessment 2011	46998.80	46998.80	0.00	0.00	888376.23
2022-05-01	30052	Additional assessment 2012	1087813.20	1087813.20	0.00	0.00	1976383.43
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2012	815870.52	0.00	0.00	815870.52	2792259.95
2022-05-01	30053	Additional assessment 2013	3427812.00	3427812.00	0.00	0.00	6220071.95
2022-05-01		Interest on underpayment of prov tax. section 89quat(2) 2013	2558906.86	0.00	0.00	2558906.86	8778978.81

2022-05-01	30054	Additional assessment 2014	3598048.80	3598048.80	0.00	0.00	12377027.61
2022-05-01		Interest on underpayment of prov tax, section 89quat(2) 2014	2348978.32	0.00	0.00	2348978.32	14726005.93
2022-05-01	30055	Additional assessment 2016	7576316.37	7576316.37	0.00	0.00	22302322.30
2022-05-01		Interest on underpayment of prov tax, section 89quat(2) 2016	3780693.13	0.00	0.00	3780693.13	26083015.43
2022-05-01	30056	Estimated assessment 2017	7431248.74	7431248.74	0.00	0.00	33514264.17
2022-05-01		Interest on underpayment of prov tax, section 89quat(2) 2017	3037522.85	0.00	0.00	3037522.85	36551787.02
2022-05-01	30057	Estimated assessment 2018	3691489.71	3691489.71	0.00	0.00	40243276.73
2022-05-01		Interest on underpayment of prov tax, section 89quat(2) 2018	1132056.77	0.00	0.00	1132056.77	41375333.50
2022-05-01	30058	Estimated assessment 2019	1282461.02	1282461.02	0.00	0.00	42657794.52
2022-05-01		Interest on underpayment of prov tax, section 89quat(2) 2019	263171.66	0.00	0.00	263171.66	42920966.18
2022-05-01	30061	Additional assessment 2011	93997.60	93997.60	0.00	0.00	43014963.78
2022-05-01		Interest on underpayment of prov tax, section 89quat(2) 2011	23336.02	0.00	0.00	23336.02	43038299.80
2022-05-01	30062	Additional assessment 2015	819180.00	819180.00	0.00	0.00	43857479.80
2022-05-01		Interest on underpayment of prov tax, section 89quat(2) 2015	501918.37	0.00	0.00	501918.37	44359398.17
2022-06-01		Interest on late payment - section 89(2) 7.5	184589.69	0.00	0.00	184589.69	44543987.86
2022-07-01		Interest on late payment - section 89(2) 7.5	184589.69	0.00	0.00	184589.69	44728577.55
2022-08-01		Interest on late payment - section 89(2) 7.7	190742.68	0.00	0.00	190742.68	44919320.23
2022-09-01		Interest on late payment - section 89(2) 7.7	190742.68	0.00	0.00	190742.68	45110062.91
2022-10-01		Interest on late payment - section 89(2) 8.2	203048.66	0.00	0.00	203048.66	45313111.57
2022-11-01		Interest on late payment - section 89(2) 8.2	203048.66	0.00	0.00	203048.66	45516160.23
2022-11-30		Closing balance		29534350.78	0.00	15981809.45	45516160.23


Ageing - Transactions are aged according to the original due date, including all related interest and penalties.

Current	30 Days	60 Days	90 Days	120 Days	Total
0.00	203048.66	203048.66	190742.68	44919320.23	45516160.23

Compliance information

Unprocessed payments	0.00	Registered provisional taxpayer	Yes
Selected for audit or verification	No		
Outstanding returns	2017;2018;2019		

Please note that the interest as reflected in your account has been adjusted to reflect the rate of interest referred to in the General Information.

		INCOME TAX		ITSA
Payment Advice				
Name	LT MONTANA			
Reference Number	0213066038			
Note: Please note that SARS no longer accepts cheques. Payments are to be made electronically or at approved financial institutions.	Name of banking institution	ABSA,FNB,NEDBANK,STANDARD BANK		
	Bank account name	SARS-ITA		
	Payment reference number	0213066038T00000000		
	Amount payable	45516160.23		



INCOME TAX

Statement of Account

ITSA

Statement of Account - General Information

1. All assessments may be subject to verification and/or audit which could result in an additional or reduced assessment being issued.
2. This statement of account includes all transactions up to and including the date of issue.
3. An amount reflected as temporarily written off does not affect your liability to pay the amount at all, and SARS may institute proceedings to recover the amount.
4. Interest is calculated at the rate determined by the Minister of Finance in terms of the Public Finance Management Act, of 1999.
 - 4.1 Section 89(2) - Unless the amount shown under 'Due by you' is paid on or before the 'Second Date' appearing on this assessment, interest at the prescribed rate calculated from the first 'Due Date' will be payable. According to section 89ter(1A), payments will be allocated to your account in the following manner: first penalties, second interest and lastly tax.
 - 4.2 Section 89quat(2) interest on underpayment of provisional tax has been calculated up until the first 'Due Date' of this assessment, but becomes immediately due for payment.
 - 4.3 Section 89quat(4) interest on overpayment of provisional tax has been calculated up until the processing date of the original assessment.
5. When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:
 - Via SARS eFiling (www.sarsefiling.co.za)
 - Electronically using internet banking (EFT - electronic fund transfer)
 - At a branch of one of the following banking institutions: ABSA, FNB, Nedbank or Standard Bank
6. Refunds are made electronically into valid cheque, transmission or savings accounts held in the name of the taxpayer at a South African registered bank. For more information regarding change of banking details go to www.sars.gov.za. Cheques are only issued in exceptional circumstances.
7. Change of registered particulars may be updated within 21 business days of any such change via:
 - Electronically via eFiling or the MobiApp (if you are registered as an eFiler),
 - At your nearest SARS branch by appointment. To book an appointment visit the SARS website.
8. Any amount representing a credit balance is followed by a minus (-) sign.
9. Tax debt or a refund amounting to R100 or less need not be settled or refunded, but will remain on your account. However, interest resulting from this amount will be calculated per note 4 above.
10. As there is an unavoidable delay between the date of payment and the date of processing of the payment to your account, any receipts issued to you after the issue date of this statement of account have not been taken into account.
11. Obligation to pay any amount due is not suspended by any objection or appeal. However, SARS will consider a motivated application for the suspension of payment pending the finalisation of an objection or appeal as stipulated in the Tax Administration Act.
12. Compliance information
 - 12.1 Unprocessed payment indicates payments for income tax, provisional tax, secondary tax on companies (STC) or dividend tax received which have not been allocated to your account due to insufficient information or incorrect payment referencing details.
 - 12.2 Outstanding returns indicates returns that are currently outstanding and administrative penalties may be imposed. Please ensure that such returns are filed urgently. No refund will be released where returns are outstanding.
 - 12.3 Provisional taxpayer indicates if the taxpayer is registered as a provisional taxpayer or has been registered as a provisional taxpayer due to information declared.
 - 12.4. Selected for audit or verification indicates if the taxpayer is selected for audit or verification. No refund will be released where an audit or verification has not been finalised.
 - 12.5. Taxpayers receiving refunds while certain tax periods are still under audit/verification need to note:- These refunds are calculated by using the assessment credits only, excluding interest. These refunds will be limited to the net credit balance of the account excluding any interest and assessment credits for tax periods still under audit/verification. Interest will be paid once all the audit/verifications are finalised.



From: Lucky Montana
To: Megan Labuschagne
Subject: SARS/LT MONTANA
Date: Thursday, 22 December 2022 16:07:35

Dear Megan

I acknowledge receipt of the letter from your law firm informing me that SARS was giving me twenty (20) days to submit my Objection to the SARS Audit in a correct format. For some reason, I accidentally deleted the e-mail during my travel and could not find the letter in my system. I also do not recall the exact date the letter was e-mailed to me. However, I had read the full contents of the letter.

This latest SARS letter is simply illogical. I had requested, through Mr Peet Rabie of WKH Landgrebe, extension after extension, so that we could table my Objection using the correct format and providing supporting evidence. SARS chose to reject my requests and proceeded, without my knowledge or summons being issued against me, to obtain a default judgement against me of approximately R44,9 million.

I had previously raised my objection to the SARS audit findings in writing and SARS had responded to my letters. At no stage did SARS ever raise the issue of the format of my objection. SARS approached the Tax Court on my Objection, without notifying me of this. I am not convinced that the true facts were even tabled before the Tax Court.

I will not accede to the demand from SARS for me to start again and prepare my objections in the so-called correct format. SARS first rejects my requests for extension when I wanted to do this properly, then obtain a default judgement and afterwards grants me 20 days to submit my Objection in their preferred format. This is procedurally defective.

There is a default judgement against me, and SARS assisted by the Sheriff of the Court, had already been executing this judgement. What is the purpose of my Objection in a new format? Just to prove I was given an opportunity before being taken to the slaughter house? I will not participate in this sham. The horse has bolted.

This latest letter is the clearest confirmation that SARS was never interested in addressing my tax affairs fairly and objectively, guided by the evidence at hand. Instead, the tax administration had been pursuing a vendetta against me. The actions by SARS are malicious, to say the least.

I am a satisfied that my letter of 21 September 2021 adequately details my Objection to the SARS Audit Findings. I stand by this submission and many others before it.

I will make no further submissions as I am now convinced I will never get a fair hearing from SARS.

The only reason I am not challenging this abuse of power and unlawful conduct by SARS in the Tax Court or any Court of Law is because I do not have the financial resources to take on the mighty tax authority.

I trust that you find the above in order.

Yours faithfully



Lucky Montana

Sent from my iPad



Handwritten signature and initials in black ink, located in the bottom right corner of the page.

Taxpayer Information

Surname	MONTANA			Initials	LT
First Names	LUCKY TSHEPO				
Identity No	7004255660081				
Taxpayer Address	333 MAINSTREET, WATERKLOOF			District	PRETORIA

Tax Due and Payable

Tax Type	INCOME TAX	Taxpayer Ref No.	02130066038	*Tax Debt	R								1	8	0	0	7	6	2	.	3	8
*Further interest will be charged at the prescribed rates				*Total Tax Debt	R								1	8	0	0	7	6	2	.	3	8
				Total Capital	R										6	5	5	3	4	4	.	0

South African Revenue Service (SARS) Details

Office Name	ALBERTON CAMPUS
Contact Person	ipires@sars.gov.za (011 862 5557*)

Court Details (to be completed by Court)

Court Name	The High Court of South Africa, Gauteng Division, Pretoria																					
Case No	7	2	5	0	1	/	1	9				Judgment of the	DEPUTY	CLERK	OF	THE	HIGH	COURT	OF			
												(CCTV)	REPUBLIC	OF	SAUTENG	DIVISION,	PRETORIA					

Declaration

I, Jackie de Beer, in my capacity as a SARS official Manager, do hereby certify as correct the above statement of tax due and payable under the provisions of the Tax Administration Act No.28 of 2011

Place

<i>Asan</i>	Date (CCYYMMDD)	2	0	1	9	0	9	2	5
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Signature _____

2019 -10- 02

E. TIGER
REGISTRAR'S CLERK

GRIFFIER VAN DIE HO" HOF VAN
SUID-AFRIKA, GAUTENG AFOELING, PRETORIA.

COURT STAMP

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

In the matter between:

Commissioner for the
South African Revenue Service

And

Lucky Tshepo Montana

REGISTRAR OF THE HIGH COURT OF SOUTH AFRICA
GAUTENG DIVISION,
PRETORIA

CASE NO. 72501/19

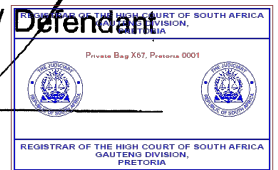
Bag 567 Pretoria 0001

Execution Creditor / Plaintiff

GD-PRET-038

GRIFPER VAN DIE HOOGGERECHT VAN SUID-AFRIKA,
GAUTENG DIVISION,
PRETORIA

Execution Debtor / Defendant



WARRANT OF EXECUTION

TO: The High Court Sheriff or his Deputy:

WHEREAS the Execution Creditor / Plaintiff obtained judgement on **2 October 2019** against the Execution Debtor / Defendant for:

1. Payment of the sum of **R 1 800 762.38**
2. Interest on the sum claimed in paragraph 1 at the applicable rate per annum from 1st of November 2019 to date of payment, the said rate(s) of interest and date from which such interest is payable having been determined by the Execution Creditor / Plaintiff;

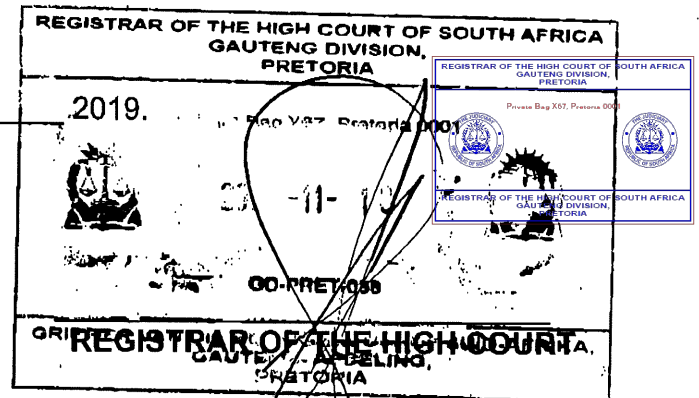
NOW THEREFORE you are directed to attach the movable property of **Lucky Tshepo Montana (ID No. 7004255660081)** the above named Execution Debtor / Defendant of **23 Griswold Road, Saxonworld, Randburg**

FURTHER to pay to the said COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE the sum or sums due to it together with Sheriff's fees and dispose of the proceeds thereof in accordance with Rule 46.

FOR WHICH THIS SHALL BE YOUR WARRANT.

AND RETURN you this writ with what you have done thereupon.

Dated in Alberton on the _____ day of _____




SOUTH AFRICAN REVENUE SERVICE

Enforcement Debt
Alberton Campus,
28 St Austell Street,
New Redruth,
Alberton, 1449
Ref: Ilse Pires
Tel No: (011) 862 5557

IN THE HIGH COURT OF SOUTH AFRICA

(GAUTENG DIVISION, PRETORIA)

CASE NO: 72501/19

In the matter between:

Commissioner for the
South African Revenue Service

Execution Creditor / Plaintiff

And

Lucky Tshepo Montana

Execution Debtor / Defendant

WARRANT OF EXECUTION

TO: The High Court Sheriff or his Deputy:

WHEREAS the Execution Creditor / Plaintiff obtained judgement on **2 October 2019** against the Execution Debtor / Defendant for:

1. Payment of the sum of **R 1 800 762.38**
2. Interest on the sum claimed in paragraph 1 at the applicable rate per annum from 1st of November 2019 to date of payment, the said rate(s) of interest and date from which such interest is payable having been determined by the Execution Creditor / Plaintiff;

NOW THEREFORE you are directed to attach the movable property of **Lucky Tshepo Montana (ID No. 7004255660081)** the above named Execution Debtor / Defendant of **333 Main Street, Waterkloof, Pretoria**

FURTHER to pay to the said COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE the sum or sums due to it together with Sheriff's fees and dispose of the proceeds thereof in accordance with Rule 46.

FOR WHICH THIS SHALL BE YOUR WARRANT.

AND RETURN you this writ with what you have done thereupon.

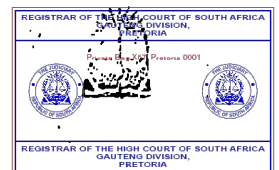
Dated in Alberton on the 25 day of October 2019.

Private Bag X67, Pretoria 0001



2019-10-29

CHAMBER 03



REGISTRAR OF THE HIGH COURT

Pires
SOUTH AFRICAN REVENUE SERVICE

Enforcement Debt
Alberton Campus,
28 St Austell Street,
New Redruth,
Alberton, 1449
Ref: Ilse Pires
Tel No: (011) 862 5557

[Handwritten signature]

IN THE HIGH COURT OF SOUTH AFRICA

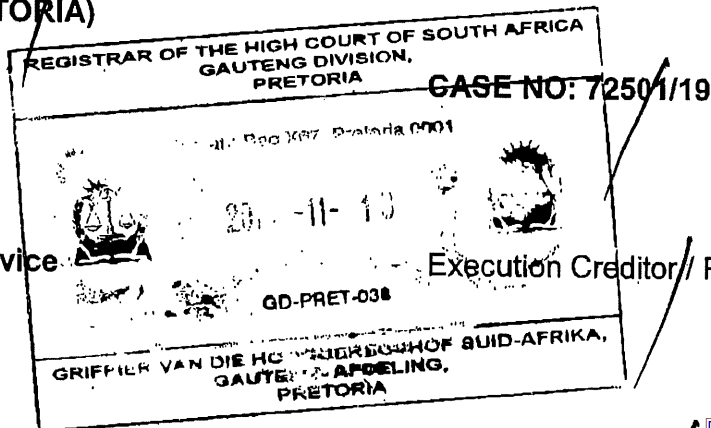
(GAUTENG DIVISION, PRETORIA)

In the matter between:

Commissioner for the
South African Revenue Service

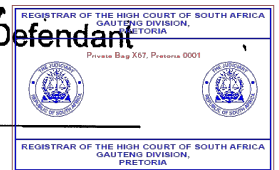
And

Lucky Tshepo Montana



Execution Creditor / Plaintiff

Execution Debtor / Defendant



WARRANT OF EXECUTION

TO: The High Court Sheriff or his Deputy:

WHEREAS the Execution Creditor / Plaintiff obtained judgement on **2 October 2019** against the Execution Debtor / Defendant for:

1. Payment of the sum of **R 1 800 762.38**
2. Interest on the sum claimed in paragraph 1 at the applicable rate per annum from 1st of November 2019 to date of payment, the said rate(s) of interest and date from which such interest is payable having been determined by the Execution Creditor / Plaintiff;

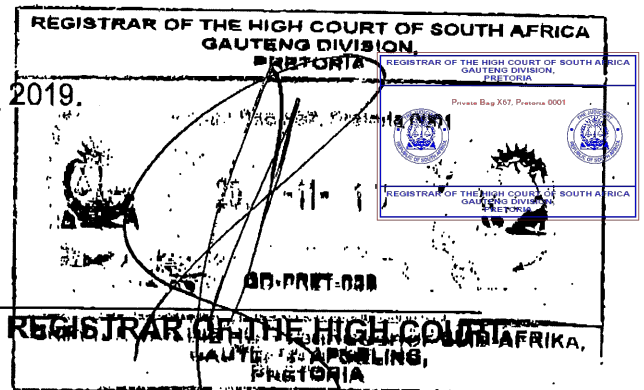
NOW THEREFORE you are directed to attach the movable property of **Lucky Tshepo Montana (ID No. 7004255660081)** the above named Execution Debtor / Defendant of **8 Montrose Road, Hurlingham, Sandton**

FURTHER to pay to the said COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE the sum or sums due to it together with Sheriff's fees and dispose of the proceeds thereof in accordance with Rule 46.

FOR WHICH THIS SHALL BE YOUR WARRANT.

AND RETURN you this writ with what you have done thereupon.

Dated in Alberton on the _____ day of _____ 2019.




SOUTH AFRICAN REVENUE SERVICE

Enforcement Debt
Alberton Campus,
28 St Austell Street,
New Redruth,
Alberton, 1449
Ref: Ilse Pires
Tel No: (011) 862 5557

In the High Court of South Africa
Gauteng division, Pretoria

In the matter between:

Case No - Saak No 72501/19

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICES
and:

Plaintiff

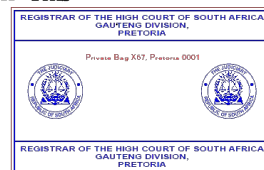
LUCKY TSHEPO MONTANA
and:

Defendant

Return in accordance with the provisions of the Supreme Court Act 10 of 2013, as amended

- REMOVAL & SALE DATE-

The inventorised goods was removed from the EXECUTION DEBTOR at 23 GRISWOLD ROAD, SAXONWOLD, JHB to a place of SAFEKEEPING for a SALE IN EXECUTION to be held at 11h00 on 01/09/2020 at THE SHERIFF JHB NORTH OFFICES at 51/61 ROSETTENVILLE RD, VILLAGE MAIN INDUSTRIA UNIT B3 THE NOTICE OF SALE IN EXECUTION must be forwarded to this office in terms of Rule 41(8)(b) two weeks prior to sale date and must also be published in THE CITIZEN, Terms of payment at SALE - CASH ONLY - NO CHEQUES



Original
Oorspronklik

Sheriff Fees Baljugelde	Date Datum	24.07.2020	Tax Invoice Number Belastingfaktuur Nr.	I 43418		
			Description.....	Qty	Vat	Amount
			-----	-----	-----	-----
			Email Correspondence	1	2.63	17.50
			VAT / BTW 15%			2.63
VAT Reg No. BTW Reg Nr.	4250141902	Excludes errors and omissions. Further costs may be charged. You may require this account to be taxed and vouched. Foute en weglatings uitgesluit. Verdere kostes mag gehef word. U kan vereis dat hierdie rekening getakseer en gestaaf word.		Total Totaal	20.13	
VAN ZYL LE ROUX & HURTER [TV11 DX 97 PTA (THINUS)			Account No. ♦ Rekening Nr. Your Reference ♦ U Verwysing My Reference ♦ My Verwysing Ret: 144495/Christine/1		3784 VatReg 411010788 MAT13147 STEYN TMC	
			Registrar: Gauteng division, Pretor			

Albert

M Schoenfeldt
Deputy Sheriff

T A Kruger
Sheriff - Balju
Johannesburg
North - Noord
Tel 011 334 4397/8/9
Fax 011 334 4320
Cell 082 442 1952
P O Box 9025
Johannesburg
2000
info@sheriffjhbnorth.co.za
Payments - Betalings
Bank: Absa Bank
Code: 632005
Name: Sheriff Johannesburg
North
AccNo: 0660 140 867

Form Design © SheriffNet Information Gateway (Pty) Ltd

*In the High Court of South Africa
Gauteng division, Pretoria*

Case No – Saak No

72501/19

In the matter between:

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICES

Plaintiff

and:

LUCKY TSHEPO MONTANA

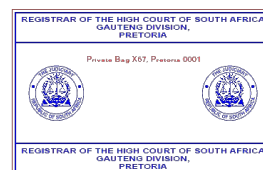
Defendant

and:

Return in accordance with the provisions of the Supreme Court Act 10 of 2013, as amended

- REMOVAL & SALE DATE-

The inventorised goods was removed from the EXECUTION DEBTOR at 23 GRISWOLD ROAD, SAXONWOLD, JHB to a place of SAFEKEEPING for a SALE IN EXECUTION to be held at 11h00 on 01/09/2020 at THE SHERIFF JHB NORTH OFFICES at 51/61 ROSETTENVILLE RD, VILLAGE MAIN INDUSTRIA UNIT B3 THE NOTICE OF SALE IN EXECUTION must be forwarded to this office in terms of Rule 41(8)(b) two weeks prior to sale date and must also be published in THE CITIZEN, Terms of payment at SALE - CASH ONLY - NO CHEQUES



Sheriff Fees: Baljugelede	Date Datum	24.07.2020	Tax Invoice Number Belastingfaktuur Nr.	I 43418		
<p>Tax Invoice Belastingfaktuur</p>			Description.....	Qty	Vat	Amount
			Email Correspondence VAT BTW 15%	1	2.63	17.50 2.63
VAT Reg No. BTW Reg Nr.	4250141902	Excludes errors and omissions. Further costs may be charged. You may require this account to be taxed and vouched. Foutje en waglatings uitgesluit. Verdere kostes mag gehel word. U kan vereis dat hierdie rekening getakseer en gestaaf word.			Total Totaal	20.13
VAN ZYL LE ROUX & HURTER [TV11 DX 97 PTA (THINUS)			Account No. ♦ Rekening Nr. Your Reference ♦ U Verwysing My Reference ♦ My Verwysing Ret: 144495/Christine/1		3784 VatReg 4110107887 MAT13147 STEYN TMC	
			Registrar: Gauteng division, Pretor			

M Schoenfeldt
Deputy Sheriff

T A Kruger
Sheriff – Balju
Johannesburg
North – Noord
Tel 011 334 4397/8/9
Fax 011 334 4320
Cell 082 442 1952
P O Box 9025
Johannesburg
2000
info@sheriffjhbnorth.co.za
Payments - Betalings
Bank: Absa Bank
Code: 632005
Name: Sheriff Johannesburg
North
AccNo: 0660 140 867

Tax Invoice
Belastingfaktuur

88

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

Case No: 72501/2019

In the matter between:

COMMISSIONER FOR THE SOUTH AFRICAN
REVENUE SERVICE

Execution Creditor/Plaintiff

and

LUCKY TSHEPO MONTANA

Execution Debtor/Defendant



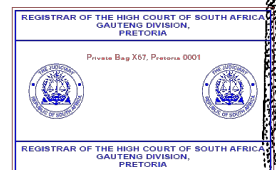
NOTICE OF SALE IN EXECUTION: MOVABLE GOODS

PURSUANT to a Judgment granted by this Honourable Court on 25 September 2019 and a Warrant of Execution dated 18 November 2019, the undermentioned movable goods will be sold in execution on **7 APRIL 2020** at 12h00 at the OFFICES OF THE SHERIFF, JOHANNESBURG NORTH at 51/61 ROSETTENVILLE ROAD, VILLAGE MAIN INDUSTRIA UNIT B3, JOHANNESBURG to the highest bidder: -

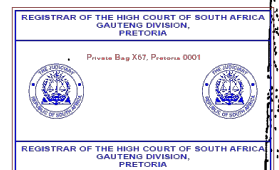
1. 1X ROUND TABLE
2. 2X 2-SEATER COUCHES
3. 5 CARPETS
4. 1X CENTRE TABLE
5. 2X CHAIRS
6. ROUND TABLE WITH DRAWERS

BALJU JHB, NOORD
2020-03-17
SHERIFF JHB, NORTH

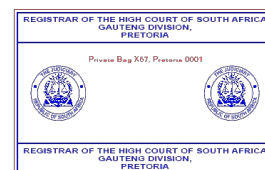
7. 2 COFFEE TABLES
8. 1 BOOK STAND
9. 1 SIDE TABLE
10. 4 VASES WITH STANDS
11. 1x 4 DOOR CABINET (WINE) (TOP PIECE BROKEN SCRATCH)
12. 1 ORNAMENT (TOP BROKEN PRIOR TO REMOVAL, GLUED)
13. 2 VASES (BASKET LIKE)
14. 1 SIDE TABLE
15. 1 SMALL TABLE (ADAM BEDE)
16. 2 LADY DRESS ORNAMENT
17. 1 SMALL FLOWER PAINTED VASE
18. LITTLE BOY ORNAMENT
19. 5 CHAIRS
20. L SHAPE LOUNGE SUITE (BEIGE)
21. 1 ROUND TABLE
22. 1 SIDE TABLE
23. 1 SIDE BOARD (1 DOOR DAMAGED)
24. 1x 3 DOOR CUPBOARD
25. 1x 2 DOOR X3 DRAWER CABINET
26. 1X SAMSUNG TV
27. 1 PHILLIPS SPEAKER



28. 2 DOOR 4 DRAWER CABINET (SCRATCHES)
29. 10 CHAIRS WITH FLORAL PATTERN (SCRATCHES)
30. 1 LAZY BOY CHAIR (SCRATCHES)
31. 1 ROUND WHITE COFFEE TABLE (SCRATCHES)
32. 1 LG TV (SCRATCHES)
33. LD STAND & CD'S (SCRATCHES)
34. 1 WALL CLOCK (SCRATCHES)
35. 4 SPEAKERS
36. 1 DSTV
37. 2X 2-SEATER COUCHES
38. 2X CHAIRS WITH STRIPES
39. 1 SMALL COFFEE TABLE
40. 1 CARPET
41. 1 CENTRE COFFEE TABLE
42. 2 SMALL SIDE TABLE
43. 1 VASE
44. 1 L SHAPE LOUNGE SUITE
45. 1 GAS HEATER
46. 3 LAMPS – 1 LAMP BROKEN
47. 1 ORNAMENT BOY STANDING ON ROCK
48. 2X CD STAMPS WITH CD'S



49. 1 APPLE COMPUTER
50. 1X OFFICE DESK
51. 2X CANON PRINTERS
52. 1 OFFICE CHAIR
53. 1 BEIGE CHAIR
54. 2 SPEAKERS
55. 1 SINOTEQ TV
56. 1 HEATER
57. 1 SMALL TABLE
58. 1 CD STAND WITH CD'S
59. 1 LOT OF BOOKS
60. 1 WALL MIRROR
61. 1X MIELE D/DOOR FRIDGE FREEZER
62. 1X MIELE MICROWAVE
63. 1 TOASTER
64. 1 BREVILLE KETLLE AND TOASTER
65. 1 MIELE WASHING MACHINE
66. 1 MIELE TUMBLE DRYER
67. DINING ROOM SUITE
68. 12 PAINTINGS



PLEASE TAKE FURTHER NOTICE THAT ONLY CASH WILL BE ACCEPTED, NO
CHEQUES WILL BE ACCEPTED AS METHOD OF PAYMENT.

DATED at PRETORIA on this the 17th March 2020.


VZLR INC.

ATTORNEYS FOR PLAINTIFF
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: litigation@vzlr.co.za
REF: T STEYN/TMC/MAT131479



*In the High Court of South Africa
Gauteng division, Pretoria*

In the matter between:

Case No – Saak No 72501/19

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICES

Execution Creditor

and:

LUCKY TSHEPO MONTANA

Execution Debtor

and:

Return in accordance with the provisions of the Supreme Court Act 10 of 2013, as amended

- DISTRIBUTION AUCTION -

The Gross Proceeds of Sale in Execution held on 01/09/2020 was:-

R 192 464 00 TOTAL PROCEEDS

R 25 104 00 V.A.T ON PROCEEDS

R 167 360 00 AVAILABLE FOR DISTRIBUTION

R REMOVAL CHARGES

R 1 154 00 9% FOR THE 1ST R15 000.00 and thereafter 6% ON BALANCE

R 600.50 TRAVELLING RE: SALE NOTICES

R 69 300 00 STORAGE CHARGES 231 DAYS X R300.00 P/D

R 40.00 HANDLING FEES

R 1 080 00 LABOUR IN RESPECT OF SALE

R 72 174 50 TOTAL

R 10 826 17 V.A.T ON SHERIFF'S CHARGES

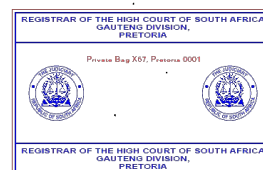
R 83 000 67 TOTAL COSTS


R 84 359 33 BALANCE FOR DISTRIBUTION

R

PAYMENT OF R84 359 33 (REC NR 17257, 17258 & 17255) WILL BE PAID VIA EFT FROM MR KRUGER TO YOUR ACCOUNT DETAILS AS FOLLOWS:

VZLR INC TRUST ACCOUNT
FIRST NATIONAL BANK
ACC NR 624 359 923 19
SWIFT CODE FIRNZAJJXXX
REF T STEYN MAT31479



Sheriff Fees Baljugelde	Date Datum	03.09.2020	Tax Invoice Number Belastingfaktuur Nr.	I 47324		
			Description.....	Qty	Vat	Amount
			NO CHARGE	1	0.00	0.00
			VAT / BTW (Nil)			0.00
VAT Reg No. BTW Reg Nr.	4250141902	Excludes errors and omissions. Further costs may be charged. You may require this account to be taxed and vouched. Foute en weglatings uitgesluit. Verdere kosles mag gehêf word. U kan verels dat hierdie rekening getakseer en gestaaf word.		Total Totaal		
VAN ZYL LE ROUX & HURTER [TV11 DX 97 PTA (THINUS)			Account No ♦ Rekening Nr. Your Reference ♦ U Verwysing My Reference ♦ My Verwysing Ret: 148522/Christine/1	3784	VatReg 4110107887 MAT13147 STEYN TMC	
			Registrar: Gauteng division, Pretor			

M Schoenfeldt
Deputy Sheriff

T.A. Kruger
Sheriff – Balju
Johannesburg
North – Noord
Tel 011 334 4397/8/9
Fax 011 334 4320
Cell 082 442 1952
P.O. Box 9025
Johannesburg
2000
info@sheriffnbnorth.co.za
Payments - Betalings
Bank: Absa Bank
Code: 632005
Name: Sheriff Johannesburg
North
AccNo: 0660 140 867

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

Case No. 72501/2019

"SARS 28"
22/5/2023-9:19:55 AM

In the matter between:

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Judgment Creditor

and

LUCKY TSHEPO MONTANA

Defendant

RETURN: ATTEMPTED EXECUTION OF WRIT OF EXECUTION

IT IS HEREBY CERTIFIED:

That on this the 23RD NOVEMBER 2019 at 09h06 at 333/ 335 MAIN STREET, WATERKLOOF the Writ of Execution could not be executed. Document is here with returned.

Note: 1. House number 335 the owner is Mr Montana and his family resides at the given address.

2. House 333 No bell at gate and no answer.



ATTEMPT(S):

20 November 2019 at 14h05 - At house 335 no bell at gate.

21 November 2019 at 09h48 - At house no 335, no answer at gate

SHERIFF CHARGES/EXPENSES: (You may require that this account be taxed and vouched before payment)

Description	Tariff	QTY	Amount	Description	Tariff	QTY	Amount
Cellular call	10.00	8	80.00				
Cellular costs	4.50	45	202.50				
After hours Attempt	44.00	1	44.00				
Registration & Return	43.50	1	43.50				
Attempted Execution	63.00	3	189.00				
Travelling	5.00	66	330.00				
Urgent Service	500.00	1	500.00				

TO: THE REGISTRAR OF THE HIGH COURT, PRETORIA

Zero rated items	0.00
Sub-total	1 389.00
VAT	208.35
Total	1 597.35

Account No.: SARSALBERT
TO: SARS - ALBERTON - ALBERTO CAMPUS
Mckinnon Crescent, St Austell
Road, New Redruth,
ALBERTON
1450

Your Reference:



Mr Taariq Gasant - Deputy Sheriff

(Properly appointed in terms of Section 6(1) of the Sheriff's Act No. 90/1986)

Signed at Pretoria on 03/12/19

My Reference: 2019/00/17453.00 / LM

Sheriff Pretoria South East - MN Gasant
P.O. Box 12526, Hatfield, 0028 Dx 40 Hatfield
TEL: +27(12) 342 0706 FAX: +27(12) 342 7138
ABSA - Acc No. 4055623663 B/Code 632005
VAT No./BTW Nr.: 4310201837

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

"SARS 29"
20/11/2019 9:19:55 AM

Case No. 72501/19

In the matter between:

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE
SERVICE

Plaintiff

and

LUCKY TSHEPO MONTANA

Defendant

RETURN: ATTEMPTED EXECUTION OF WRIT OF EXECUTION

IT IS HEREBY CERTIFIED:

That on 20 November 2019 at 14h50 at NO. 8 MONTROSE ROAD,, HURLINGHAM,, SANDTON the Writ of Execution could not be executed as I was unable to locate 8 Montrose Road, Hurlingham, Sandton. However an employer of MR BENETT who resides at 37 SAXON ROAD, SANDHURST, confirm that LUCKY TSHEPO MONTANA owns NR 12 Montrose, Hurlingham. There after I try to execute at 12 MONTROSE ROAD but premises is under construction and I was unable to locate the defendant or any of his assets belongs to him.



SHERIFF CHARGES/EXPENSES: (You may require that this account be taxed and vouched before payment)

Description	Tariff	QTY	Amount	Description	Tariff	QTY	Amount
Cellular call	8.00	8	64.00	Urgent Service	670.98	1	670.98
Cellular costs	2.30	10	23.00				
DOCEX	10.00	1	10.00				
Registration & Return	43.50	1	43.50				
Attempted Execution	101.00	1	101.00				
Document returned	5.00	1	5.00				
Travelling.	5.00	51	255.00				

TO: THE REGISTRAR OF THE HIGH COURT,

Zero rated items	0.00
Sub-total	1 172.48
VAT	175.87
Total	1 348.35

Account No.: V8259

TO: VAN ZYL LE ROUX & HURTER (PTA) * []

Dx - 97 - PRETORIA

Your Reference: MAT13479/TMC



Mr D BEZUIDENHOUT - Deputy Sheriff

(Properly appointed in terms of Section 6(1) of the Sheriff's Act No. 90/1986)

Signed at Sandton on 22/11/19

My Reference: 2019/00/14121.00 / OPR6

Sheriff Sandton South - F R Moeletsi

P O BOX 67 HALFWAYHOUSE 1685

Tel: 087 330 0969 Email: accounts@sheriffssandton.co.za

Standard Bank Acc No.: 012 801 747 DX-127 Randburg

VAT No./BTW Nr. 4390216432

ORIGINAL



DEBT MANAGEMENT Certified Statement (AMENDED)
(filed in terms of the Tax Administration Act)

CES 001

Taxpayer Information				
Surname	MONTANA		Initials	LT
First Names	LUCKY TSHEPO		Taxpayer Ref No.	0213066038
ID No	7004255660081			
Taxpayer Address	333 MAIN STREET WATERKLOOF, PRETORIA			
District	PRETORIA			

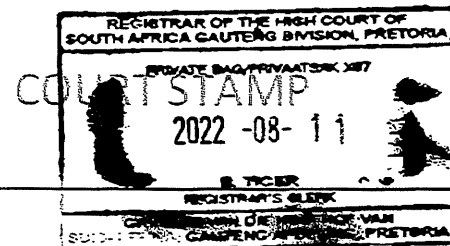
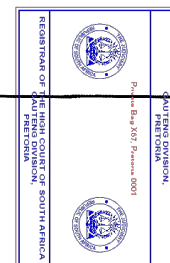
Tax Due and Payable																					
Tax Type	INCOME TAX	Taxpayer Ref No.	0213066038	*Tax Debt	R					4	4	9	1	9	3	2	0	.	2	3	
Tax Type	ADMINISTRATIVE PENALTIES	Taxpayer Ref No.	0213066038	*Tax Debt	R										8	0	0	0	.	0	0
*Further interest will be charged at the prescribed rates				*Total Tax Debt	R					4	4	9	2	7	3	2	0	.	2	3	
				Total Capital	R					2	9	5	4	2	3	5	0	.	7	8	

South African Revenue Service (SARS) Details	
Office Name	ALBERTON CAMPUS
Contact Person	ILSE PIRES

Court Details (to be completed by Court)	
Court Name	IN THE HIGH COURT OF SOUTH AFRICA, GAUTENG DIVISION, PRETORIA
Case No	7 2 5 0 1 /1 9
Judgment Date (CCYMMDD)	

Declaration	
I, Pieter Engelbrecht in my capacity as a SARS official Stream Lead: Illicit Economy Unit do hereby certify as correct the above statement of tax due and payable under the provisions of the Tax Administration Act No.28 of 2011 Place: PRETORIA	
Signature	Date (CCYMMDD) 20220810

P. Engelbrecht
Signature



Form ID: DMFD01TW

"SARS 30"
22/5/2023-9:19:55 AM



Motivation For Judgment

MJDT

Taxpayer Type

Business ☐ Individual ☒

Taxpayer Reference Numbers

Income Tax 0 2 1 3 0 6 6 0 3 8

VAT Reg No

Employee's Tax

STC

UJF

Dividends Tax

SDL

Customs

Taxpayer Details

Surname

MONTANA

First Names

LUCKY TISHEPO

ID No.

7 0 0 4 2 5 6 6 0 0 8 1

Date of Birth (CCYYMMDD)

1 9 7 0 0 4 2 5

Passport No.

1 9 7 0 0 4 2 5

Passport Country

LT

Debt Details 1

Tax Type

INCOME TAX

Amount

R 9 2 5 0 1 1 4 . 7 8

Additional Tax

R 2 0 2 8 4 2 3 6 . 0 0

Penalties

R

0 . 0 0

Interest

R

1 5 3 8 4 9 6 9 . 4 5

Total

R

4 4 9 1 9 3 2 0 . 2 3

Debt Details 2

Tax Type

INCOME TAX Admin Penalties

Amount

R 8 0 0 0 . 0 0

Additional Tax

R 0 . 0 0

Penalties

R

0 . 0 0

Interest

R

0 . 0 0

Total

R

8 0 0 0 . 0 0

Grand Total

R

4 4 9 2 7 3 2 0 . 2 3

Steps followed

1. Has the taxpayer been contacted? Y ☒ N ☐
2. Has the taxpayer defaulted on the DOP Agreement? Y ☐ N ☒
3. Has a final demand (FD) been issued? Y ☒ N ☐
4. Have all possible Agents been identified and appointed? Y ☒ N ☐

Last contact Date (CCYYMMDD) 2 0 2 2 0 7 1 1

Agreement Date (CCYYMMDD) 2 0 2 2 0 7 1 1

Final Demand Date (CCYYMMDD) 2 0 2 2 0 7 1 1

Agent Appointment Date (CCYYMMDD) 2 0 2 2 0 7 2 6



MJDT

2014.01.02

01/02

2022-08-02

"SARS 31"

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

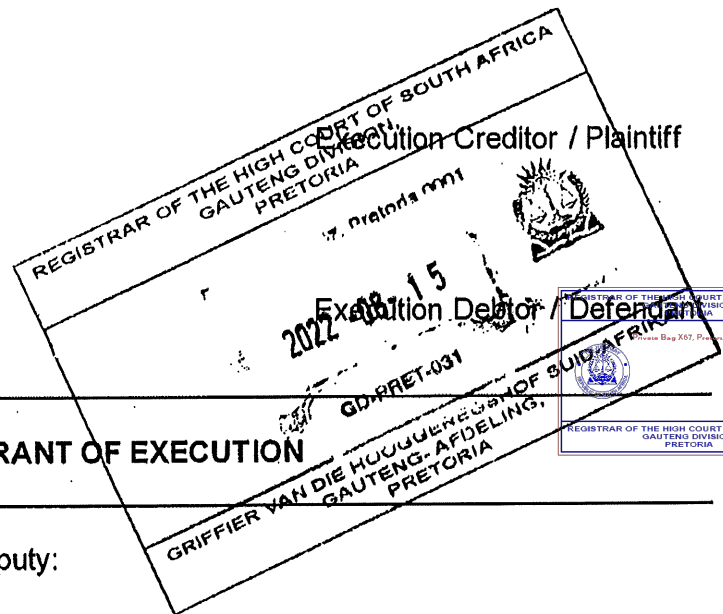
CASE NO: 72501/19

In the matter between:

Commissioner for the
South African Revenue Service

And

Lucky Tshepo Montana



WARRANT OF EXECUTION

TO: The High Court Sheriff or his Deputy:

WHEREAS the Execution Creditor / Plaintiff obtained judgement on 11/08/2022
against the Execution Debtor / Defendant for:

1. Payment of the sum of **R44,927,320.23**
2. Interest on the sum claimed in paragraph 1 at the applicable rate per annum from 1 September 2022 to date of payment, the said rate(s) of interest and date from which such interest is payable having been determined by the Execution Creditor / Plaintiff.

NOW THEREFORE you are directed to attach and remove the movable property of **Lucky Tshepo Montana (ID No. 7004255660081)** the above-named Execution Debtor / Defendant of

12 Montrose Road, Hurlingham, Sandton

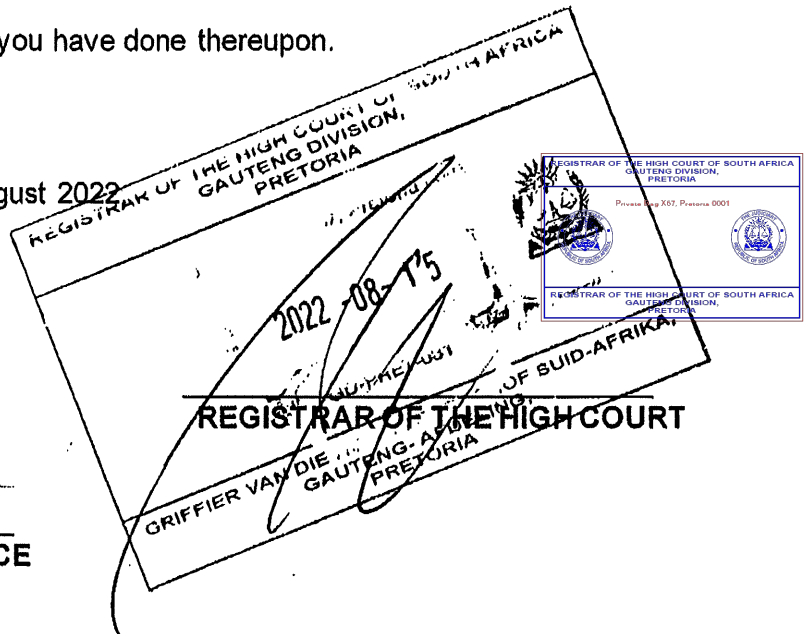
FURTHER to pay to the said COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE the sum or sums due to it together with Sheriff's fees and dispose of the proceeds thereof in accordance with Rule 46.

FOR WHICH THIS SHALL BE YOUR WARRANT.

AND RETURN you this writ with what you have done thereupon.

f Dated in Pretoria on the 3rd day of August 2022


SOUTH AFRICAN REVENUE SERVICE



Syndicated Tax and Customs Crime Division (STC): Illicit Economy Unit
Alberton Campus,
28 St Austell Street,
New Redruth,
Alberton, 1449
Ref: Ilse Pires
Tel No: (011) 862 5557
lpires@sars.gov.za



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

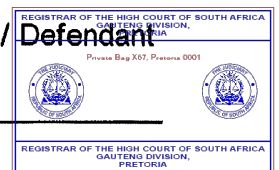
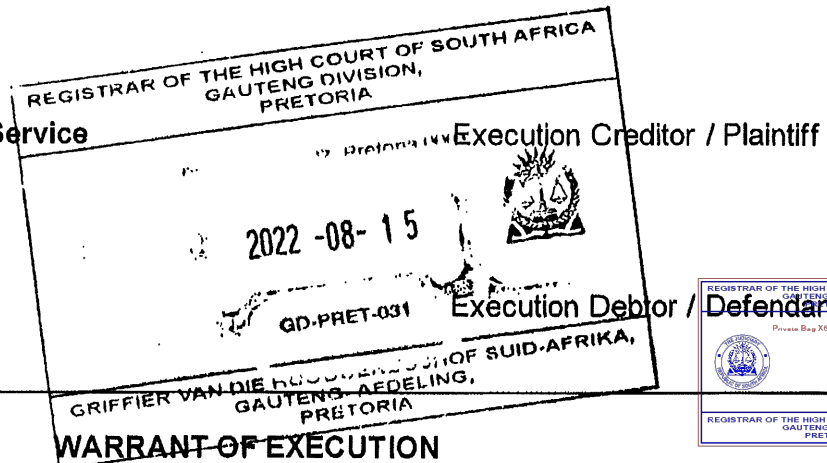
CASE NO: 72501/19

In the matter between:

Commissioner for the
South African Revenue Service

And

Lucky Tshepo Montana



TO: The High Court Sheriff or his Deputy:

WHEREAS the Execution Creditor / Plaintiff obtained judgement on 11/08/2022
against the Execution Debtor / Defendant for:

1. Payment of the sum of **R44,927,320.23**
2. Interest on the sum claimed in paragraph 1 at the applicable rate per annum from 1 September 2022 to date of payment, the said rate(s) of interest and date from which such interest is payable having been determined by the Execution Creditor / Plaintiff.

NOW THEREFORE you are directed to attach and remove the movable property of **Lucky Tshepo Montana (ID No. 7004255660081)** the above-named Execution Debtor / Defendant of
20478 Buffelpeer Street, Phumulamcashi, Buffer Zone, Pretoria

FURTHER to pay to the said COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE the sum or sums due to it together with Sheriff's fees and dispose of the proceeds thereof in accordance with Rule 46.

FOR WHICH THIS SHALL BE YOUR WARRANT.

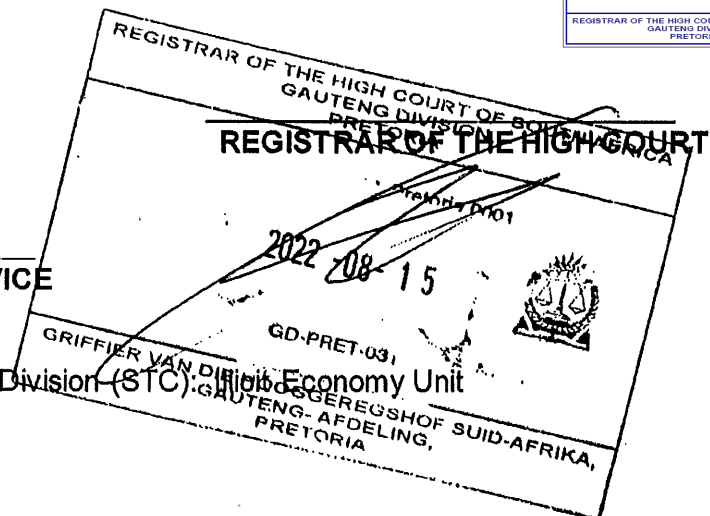
AND RETURN you this writ with what you have done thereupon.

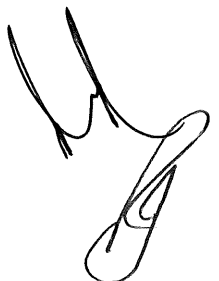
Dated in Pretoria on the ¹⁶ 3rd day of August 2022.




SOUTH AFRICAN REVENUE SERVICE

Syndicated Tax and Customs Crime Division (STC): High Economy Unit
Alberton Campus,
28 St Austell Street,
New Redruth,
Alberton, 1449
Ref: Ilse Pires
Tel No: (011) 862 5557
ipires@sars.gov.za





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

CASE NO: 72501/19

In the matter between:

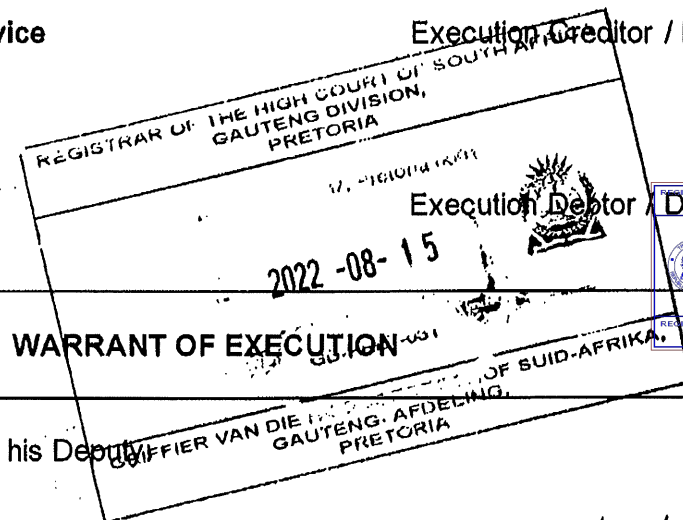
Commissioner for the
South African Revenue Service

And

Lucky Tshepo Montana

Execution Creditor / Plaintiff

Execution Debtor / Defendant



TO: The High Court Sheriff or his Deputy

WHEREAS the Execution Creditor / Plaintiff obtained judgement on 11/08/2022
against the Execution Debtor / Defendant for:

1. Payment of the sum of **R44,927,320.23**
2. Interest on the sum claimed in paragraph 1 at the applicable rate per annum from 1 September 2022 to date of payment, the said rate(s) of interest and date from which such interest is payable having been determined by the Execution Creditor / Plaintiff.

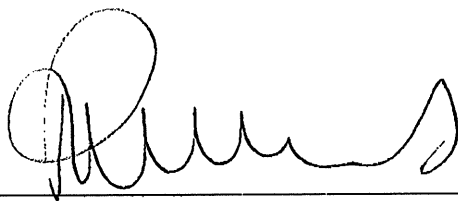
NOW THEREFORE you are directed to attach and remove the movable property of **Lucky Tshepo Montana (ID No. 7004255660081)** the above-named Execution Debtor / Defendant of
335 Main Avenue, Waterkloof, Pretoria

FURTHER to pay to the said COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE the sum or sums due to it together with Sheriff's fees and dispose of the proceeds thereof in accordance with Rule 46.

FOR WHICH THIS SHALL BE YOUR WARRANT.

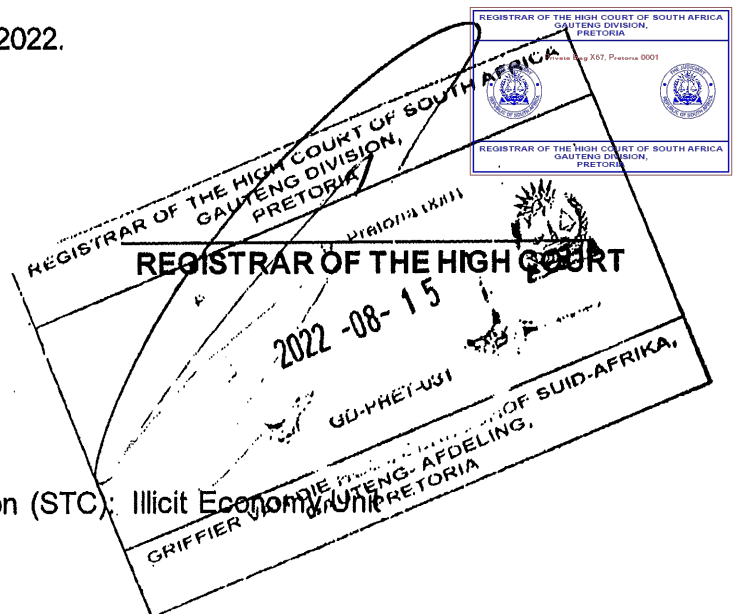
AND RETURN you this writ with what you have done thereupon.

Dated in Pretoria on the ¹⁰3rd day of August 2022.



SOUTH AFRICAN REVENUE SERVICE

Syndicated Tax and Customs Crime Division (STC): Illicit Economy Unit
Alberton Campus,
28 St Austell Street,
New Redruth,
Alberton, 1449
Ref: Ilse Pires
Tel No: (011) 862 5557
ipires@sars.gov.za



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

"SARS 32"
2025/09/23-9:19:55 AM

Case No. 72501/19

In the matter between:

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE
SERVICES

Plaintiff

and

LUCKY TSHEPO MONTANA

Defendant

and

RETURN: ATTEMPTED EXECUTION OF WARRANT OF EXECUTION

IT IS HEREBY CERTIFIED:

That on 15 September 2022 at 09h18 at 12 MONTROSE ROAD,, HURLINGHAM, SANDTON, the WARRANT OF EXECUTION could not be executed as the premises at the given address were found to be vacated and locked. The present address of the Defendant could not be ascertained.



SHERIFF CHARGES/EXPENSES: (You may require that this account be taxed and vouched before payment)

Description	Tariff	QTY	Amount	Description	Tariff	QTY	Amount
Attempted Service	52.50	1	52.50				
DOCEX	10.00	1	10.00				
Attempted ejection	900.00	1	900.00				
Registration & Return	81.50	1	81.50				
Attempted Removal Costs	900.00	1	900.00				
Removal vehicle	800.00	1	800.00				

TO: THE REGISTRAR OF THE HIGH COURT, PRETORIA

Zero rated items	0.00
Sub-total	2 744.00
VAT	411.60
Total	3 155.60

Account No.: V8259

TO: VAN ZYL LE ROUX & HURTER (PTA) * I

Dx - 97 - PRETORIA

Your Reference: MAT131479



MR C RYNEVELDT - DEPUTY SHERIFF

(Properly appointed in terms of Section 6(1) of the Sheriff's Act No. 90/1986)

Signed at Sandton on 15/09/22

My Reference: 2022/00/09825.00 / OPR2

Sheriff Sandton South - F R Moeletsi
P O BOX 67 HALFWAYHOUSE 1685
Tel: 087 330 0969 Email: accounts@sheriffsandton.co.za
Standard Bank Acc No.: 012 801 747 DX-127 Randburg
VAT No./BTW Nr. 4390216432

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

Case No. 72501/2019

"SARS 33"
22/9/2022 9:19:55 AM

In the matter between:

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Plaintiff

and

LUCKY TSHEPO MONTANA

Defendant

RETURN: EXECUTION OF WRIT OF EXECUTION

IT IS HEREBY CERTIFIED:

That on the 2022/09/15 at 09h00 at 20478 BUFFELPEER STREET, PHUMULAMCASHI, BUFFER ZONE being the defendants residential payment of the judgement debt in the amount of R 44 927 320.23, my costs plus VAT was demanded from KGOTATSO MONTANA (NEPHEW) wherewith to satisfy this warrant. KGOTATSO MONTANA (NEPHEW) declared that he has no money or disposable property wherewith to satisfy the said warrant. No disposable assets were pointed out to me, nor could, after a diligent search and enquiry any be found at the given address. It is further certified that KGOTATSO MONTANA (NEPHEW) was requested to declare whether he owns any immovable property which is executable, on which the following reply was furnished. no



MY RETURN IS THEREFOR ONE OF OF NULLA BONA.

That simultaneously with the execution, a copy of the warrant of execution was served upon KGOTATSO MONTANA (NEPHEW) a person apparently not less than 16 years of age and apparently employed at the given address, after the original document was displayed and the nature and contents thereof explained to him. Rule 4 (1)(a)(ii).

AN ATTACHMENT WAS MADE ON ALL ASSETS AT GIVEN ADDRESS.

SHERIFF CHARGES/EXPENSES: (You may require that this account be taxed and vouched before payment)

Description	Tariff	QTY	Amount	Description	Tariff	QTY	Amount
E-Mail	21.00	2	42.00	Registered Postage	65.00	1	65.00
Registration & Return	65.00	1	65.00	Document returned	13.00	1	13.00
Inventory	158.00	2	316.00	Transport - Large	1 000.00	1	1000.00
Execution	106.00	1	106.00	Travelling	6.00	60	360.00
Labour - Deputy	550.00	2	1100.00	Waiting time	150.00	2	300.00
Locksmith	1 250.00	1	1250.00				
Labourers	300.00	5	1500.00				

TO: THE REGISTRAR OF THE HIGH COURT, PRETORIA

Zero rated items	0.00
Sub-total	6 117.00
VAT	917.55
Total	7 034.55

Account No.: VANZYLLER1
TO: VAN ZYL LE ROUX & HURTER
Dx - 97 PRETORIA

Your Reference: MAT131479/IS/T STEYN



Mr CHARLTON DOUW - Deputy Sheriff

(Properly appointed in terms of Section 6(1) of the Sheriff's Act No. 90/1986)

Signed Cullinan on 19/09/22

My Reference: 2022/00/06628.00 / JNT

Sheriff Cullinan / Mamelodi (A. Dawood)

Private Bag x 1149, Cullinan, 1000

Tel: +27-12-734-1903

Fax: +27-12-734-2616

VAT No./BTW Nr. 4110187806



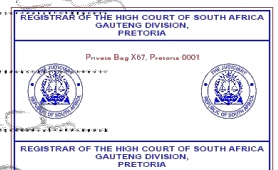
Adjunk: Saaknr.: Verw. nr.:
 Deputy: Case No: Ref. No:
 Commissioner for the SAPS
 Ludy Thabo Mankwa
 Execution Creditor
 Eksekusieskuldeiser
 Execution Debtor
 Eksekusieskuldenaar

INVENTARIS / INVENTORY

Op.....om.....h.....het ek op die goedere soos omskryf in die inventaris
 gereglig beslaggele. Reel 41 (7)(A) en Reel 41(7)(E).

On 15/09/2023 at 11:00 I judicially attached the goods as described in the inventory
 Rule 41(7)(A) and Rule 41(7)(E).

	Approximate Value
Black Single Couch	R 2000
2x Side Protchels	R 1500 Each
Room Dravlar	R 1500
2x Side Lamp	R 1000 Each
Foot Rest White	R 700
Double Bed with Headrest	R 4000
Light Fan	R 200
2x Side Lamp	R 300 Each
Modern Double Bed	R 3500
Modern Double bed	R 3500
2x Side Lamp	R 300 Each
175 BMW Series 528i (black) Green	R 65000
Trojan TFS00 Gym Machine	R 4500



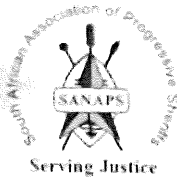
Beteken Op/ Served On Waarde/Total R 90300

Adjunk Balju / Deputy Sheriff
 Ludy Thabo Mankwa

LET WELL / NOTA BENE!!!!!!

NB: PLEASE READ IMPORTANT INFORMATION ON THE REVERSE SIDE!
 LW: GELIEWE DIE NOODSAAKLKHEID OP DIE KEERSY NATEGAAN!
 NB: O KUPIWA GO BUISA MOLAETSA O KWADIWNENG KO MORAGO!
 NB: UCELWA KUTHI O FUNDE UMLAYEZE O BHALWE NGASE MUFA KWE PHEPA!

SHERIFF CULLINAN/MAMELODI BALJU
 ADDRESS/ ADRES/KGETSA NOYA POSO/BOKISI LEPOSI
 1 First Street, Cullinan/ 18881 Tsamaya Road, Mamelodi
 Tel 012 734 1903. Email: sheriffcullinan@gmail.com



Adjunk:
Deputy:

Saaknr.:
Case No:

Verw. nr.:
Ref. No:

Execution Creditor
Eksekusieskuldeiser
Execution Debtor
Eksekusieskuldenaar

INVENTARIS / INVENTORY

Opom.....h.....het ek op die goedere soos omskryf in die inventaris
geregigt beslaggele. Reel 41 (7)(A) en Reel 41(7)(E).

Onat.....h.....I judicially attached the goods as described in the inventory
Rule 41(7)(A) and Rule 41(7)(E).

	Approximate Value
1 Piece Silver Mirror (Silver)	R10000
1 Piece Chair & Table	R2500
2 Piece Light brown Couches	R3000
1 Piece Dinner Table with Chairs	R1500
1 Piece 65" TV with Remote	R6000
Leather middle Table	R1500
Black TV Stand	R2000
OLVA Gas Heater	R700
Brown Single Couch	R900
3x Decor Flower Vase	R800 Each
VCR with Controller	R700
mini Black Table	R300
CD Stand	R400
Small Wooden Table	R2500
Basket with Larder	R3500
Wall Painting Decor	R900
Beteken Op/ Served On	Waarde/Total R 40'00

Adjunk Balju /
Deputy Sheriff

LET WELL / NOTA BENE!!!!!!

NB: PLEASE READ IMPORTANT INFORMATION ON THE REVERSE SIDE!

LW: GELIEWE DIE NOODSAAKLKHEID OP DIE KEERSY NATEGAANI

NB: O KUPIWA GO BUISA MOLAETSA O KWADIWNENG KO MORAGO!

NB: UCELWA KUTHI O FUNDE UMLAYEZE O BHALWE NGASE MUFA KWE PHEPA!

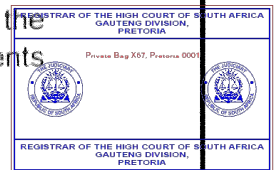
SHERIFF CULLINAN/MAMELODI BALJU
ADDRESS/ ADRES/KGETSA NOYA POSO/BOKISI LEPOSI
1 First Street, Cullinan/ 18881 Tsamaya Road, Mamelodi
Tel 012 734 1903. Email: sheriffcullinan@gmail.com



2.2 I will deal with this facts of the matter hereunder.

2.3 THE HOUSE

3.1 In 1996 my late husband, Amos Phillip Maleka ,to whom I was married according to customary marriage rites, bought a house under his own name. The two of us stayed in the property. My husband was paying the monthly instalments towards the bond.



3.2 My husband was murdered in 1997 while on duty, and he was buried on 16 December 1997. After his burial, the instalments were not properly paid and there was a dispute between myself and my-laws in respect of the deceased estate. This situation led to the Bank to foreclose onto the account and thus referred the house to be auctioned by the sheriff.

3.2 My late parents and I approached my brother, Lucky Montana, to intervene and help save our home since my financial situation did not permit me to buy the property. I had just started to work as a teacher. Our agreement was that he would buy the house when it is placed on the auction and I would pay him back from him at a later stage. In this regard, Lucky Montana attended the auction with a view to bid for the house so that myself and my children do not remain destitute.

3.3 Lucky Montana managed to secure the property, and in 1998, obtained a bond of R116 000 from First National Bank (FNB). Our agreement was that the house belonged to me and his involvement was just assisting with securing the property, which we also agreed was a loan equivalent to the bond he obtained from FNB.

- 3.4. Whilst our agreement was that I will pay him back the full amount when my finances improves for the better, there were also times when I would assist with monthly payments if my brother's financial position was not good.
- 3.4. When Lucky Montana purchased the Buffer Zone, he lived in Cape Town. When he relocated from Cape Town to Pretoria in 2004, he bought himself a new house in 333 Main Street, Waterkloof where had stayed for many years.
- 3.5. It is on that basis that my children and I had continued to live in this house for the past 26 years. I am responsible for all the maintenance of the house, as well as payment of municipal rates and taxes.
- 3.4. There is no dispute that the house in question belongs to me and my children. The only thing that I and my brother failed to do was to transfer the house back into my name when he settled the bond was cancelled in late 2015, as per our initial agreement.
- 3.5. I have already paid him back the money he had paid on my behalf. This repayment happened over a period of approximately 12 years from 2003.
- 3.5. As a matter of fact, I had been trying to raise money for purpose of having the house transferred to myself, but this has taken far too longer than I anticipated. I am intending to make a bank loan for purpose of raising transfer costs which I will need to pay to the transfer/Conveyancing attorneys.



- 3.6 In the house, I have movable assets which include furniture and other appliances. I attach hereto an inventory marked Annexure "LM1".

4. **THE CAR**

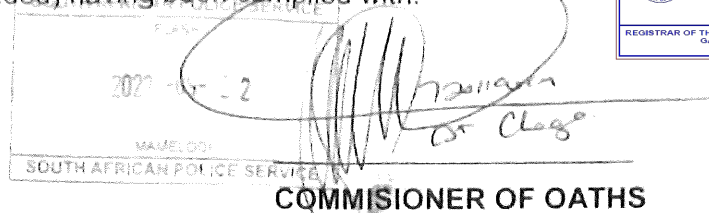
- 4.1 In December 2021, I had offered to buy from my brother Lucky Montana his vehicle, a Mercedes Benz C200 2015 model, with Registration: DM79JSGP. He had indicated he was in financial trouble and could not service his debts. He informed me that Mercedes Benz Financial Service had instituted legal action against him.




- 4.2 I was keen to buy the car from him as I also needed to dispose of one of my vehicles which I found too heavy on fuel and maintenance. This would enable me to use the C200 Mercedes-Benz to and from work, and for my kids to use my small vehicle (Polo) for day-to-day mobility, in particular my other son to drop and pick up his younger brother from school. For this purpose, I needed an additional car.
- 4.3 Lucky Montana accepted my offer to settle the vehicle in the amount of R217.000.00 and that once settled, the vehicle will be registered in my name. I then took a personal loan from ABSA, which I used to settle the vehicle. I still service the loan with the bank. I attach the loan agreement I entered with ABSA marked annexure LM2.
- 4.4 This payment was made directly to the bank on 07 December 2021. Proof of payment to the bank is attached marked LM3.
- 4.5 As far as we are concerned, the car belongs to me and had taken a loan to pay for it. I was awaiting the registration of the vehicle in my name.

Deponant
DEPONENT

I HEREBY CERTIFY that the deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at Mamooli West on this the 22 day of September 2022, the regulations contained in Government Notice No. 1684 dated 19 August 1977 (as amended) having been complied with.



COMMISSIONER OF OATHS



" LMI "

Inventory list

LM Montana (6710110457080)

20478 Bufferzone

Mamelodi East

Bought recently (proof of purchase present)

Hisense TV 65 inch

Trojan Treadmill (TR500)

Kitchen Table + 4 chairs

ALVA gas heater

3 x Flower vase

Canon printer

Russell Hobs kettle and toaster

Russel Hobbs blender

Bread bin

Pots

Cutlery, coffeemugs and plates

Items bought years ago

Miele fridge

3 x Queen beds

Dressing table

6 x Side Pedestals

2 x Two-seater couch

4 Bedroom Lamps

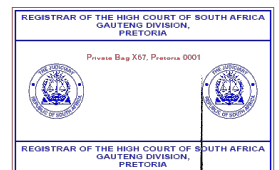
1x footrest

Wall painting

Samsung Microwave (Bought at incredible connection in 2019, The store does not exist anymore)

CD stand

Bosch frontloader machine



Montana

[Handwritten signature]

"LM2"

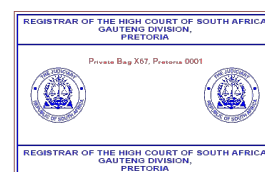


Return Address:
Private Bag 113 Johannesburg, 2000

MISS LM MONTANA
20478 BUFFERZONE
MAMELODI EAST
0122

Enquiries: 0860 100 372
Email: absa@absa.co.za

Statement period: 06 May 2022 - 06 Jun 2022
Statement date: 06 Jun 2022
Statement frequency: Monthly
Client's VAT number: 0000000000



Your Personal loan statement

for account number 3054297632 | universal branch code 632 005



Please note that as a result of a increase in the usury/prime rate, the interest rate on your Personal loan will increase by 0.50% per annum. The new instalment on your loan is R5059.22 (effective 2022/05/20). Your repayment will be adjusted automatically if you have a variable-amount debit order loaded to service the instalment. Please contact your branch to amend the instalment if you repay it via a fixed debit order instruction.

If you are concerned that this increase in the interest rate and the resultant higher monthly instalment will impact on your ability to repay your Absa Loans(s), please speak to a consultant at any Absa branch as soon as possible about alternative arrangements.

Overview

Outstanding balance (incl. interest)
R228 390.54

Remaining instalments
50/60

Annual interest rate
22.25%

Amount payable
R5 059.22

Repayment due day
20 Jun 2022

Details of Agreement

Principal debt	R164 795.50
Annual interest rate	22.25%
Start date	2021/07/19
End date	2026/07/20
Frequency of instalment	Monthly
Total outstanding balance	R228 390.54
Outstanding capital balance	R147 921.40
Interest on capital balance	R80 469.14

Analysis of amount payable

Description	Amount (R)
Instalment	5 059.22
Arrear/Advance	0.00
Amount Payable on 20 Jun 2022	5 059.22

Tax invoice of bank service charges
VAT registration number
4940112730

Absa Bank Limited
Registration Number: 1986/004794/06
Authorised Financial Services Provider
Registered Credit Provider, Reg No NCRCP7

Section:

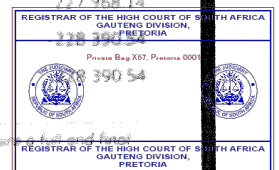
Page 1 of 2

LM2 "



Your transactions

Date	Transaction	Transaction amount(R)	Advance/ Arrear(R)	Outstanding Balance(R)
	Balance B/F			230 889 03
2022/05/20	Interest rate	0 00	0 00	232 917 78
2022/05/20	On settlement of	5 018 64	5 018 64	227 899 14
2022/05/20	instalment due	4 527 24	491 40	227 899 14
2022/05/20	Service fee	-60 00	431 40	-227 959 14
2022/05/20	Vat on service fee	-9 00	422 40	227 968 14
2022/05/20	Credit protection	-422 40	0 00	228 390 54
2022/05/27	Interest rate	0 00	0 00	228 390 54



Please note that the values on this statement should not be used to settle this loan. Please contact your nearest Absa branch if you require full and final settlement value.

LM

Tax invoice of bank service charges
VAT registration number
4940112230

Absa Bank Limited
Registration Number 1986/004794/06
Authorised Financial Services Provider
Registered Credit Provider, Reg No NCRCP7

Section

Page 2 of 2

«LM3»



Notice of Payment

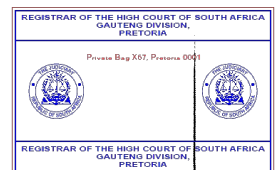
07 December 2021

Dear Mercedes Benz

Subject: Notice Of Payment: Mercedes Benz

Please be advised that LILLY MARIA MONTANA made a payment to your account as indicated below

Transaction number:	807186E4DB-1
Payment date	2021-12-07
Payment made by	LILLY MARIA MONTANA
Payment made to	Mercedes Benz
Beneficiary bank name	FIRSTRAND
Beneficiary account number	51421143573
Bank branch code	263145
For the amount of:	228 953.00
Immediate interbank payment:	N
Reference on beneficiary statement	271142748(969097)



View your account to confirm that you have received this payment as the following applies to online banking payments into non-ABSA bank accounts.

- Payments made on weekdays before 15:30 will be credited to the receiving bank account by midnight of the same day
- Payments made on weekdays after 15:30 will be credited by midnight of the following day
- Payments made on a Saturday, Sunday or Public holiday will be credited to the account by midnight of the 1st following weekday

If you need more information or assistance, please call us on 0860 008 600 or +2711 501 5110 (International calls)

If you have made an incorrect internet banking payment, please send an email to digital@absa.co.za

Yours sincerely

General Manager: Digital Channels

This document is intended for use by the addressee and is privileged and confidential. If the transmission has been misdirected to you, please contact us immediately. Thank you.

LM



Monument Office Park,
71 Steenbok Ave, 1st Floor,
Block 3, Monumentpark,
P O Box 974, Pretoria, 0001. Docex 97, Pretoria.
T (012) 435 9444
E vzlr@vzlr.co.za
F (012) 435 9555
www.vzlr.co.za

ATTORNEYS PROKUREURS

Sheriff Cullinan

BY EMAIL: sheriffcullinan@gmail.com

Our Ref: TS/ML/MAT131479

Your Ref: Case number:72501/19

18 November 2022



SOUTH AFRICAN REVENUE SERVICE ("SARS") / LT MONTANA

1. We refer to your return of service dated 19 September 2022, together with the attached inventory and affidavit of Ms Lilly Maria Montana.
2. We act on behalf of the South African Revenue Service ("SARS").
3. In the attached affidavit of Ms Montana, she indicated that she is the owner of the immovable property situated at 20478 Buffelpeer Street, Phumulamcashi, Buffer Zone, Pretoria ("the immovable property"), the Mercedes Benz C200, 2015 model vehicle with registration number DM79JSGP ("the vehicle") together with the movable assets per the inventory.
4. Our client denies that Ms Montana is the owner of the immovable property and the vehicle since these assets are not registered in her name. However, these assets were not attached on 15 September 2022. Accordingly, our client does not have to deal with Ms Montana's claims concerning the immovable property and the vehicle. Note that our client's rights in this regard are reserved.
5. We refer to the movable assets described in the attached inventory. The value of the movable assets is insufficient to cover the outstanding tax debt of R44,927,320.23. Consequently, our client wishes

VZLR Inc. Reg. nr: 1989/001203/21 Vat nr: 4110107887 Directors: C A van Rensburg B Proc (UP), F B van Biljon B Iuris LLB (UFS), E Niemand BCom LLB (UFS), J C Kriek LLB (NWU), T Kirchner LLB (UP), T Steyn BCom LLB (UP) LLM (UNISA), J Dickason BCom LLB (UP) LLM (NWU), J Robbertse BCom LLB (UP), T W Snyman LLB (NMMU), M van Der Merwe LLB (UFS), J W Joubert LLB (UNISA) M.Phil (Cum Laude) (UP), J H Rabie B Cons. Sci, BCom Hons (UP) LLB (UNISA), B Singh LLB (UP) LLM (UNISA), T Fari LLB (UJ) LLM (UP), A Janse van Vuuren LLB (UP) **Assisted By: Senior Associates:** R Mahomed LLB (NMMU), C du Toit LLB (UP), A E van Niekerk BCom LLB (UP), W Louw LLB (UP), L Swart LLB (UP) LLM (UP) MBA (TUT) **Associates:** I G Treurnich LLB (Cum Laude) (UP), L Schraader LLB (NWU) LLM (NWU), Z Sibisi LLB (UNISA), L R P Nemudzivhadi LLB (UL); K Z Modikoe LLB (UNISA), J Pillay BA (UKZN) LLB (UNISA), M Labuschagne LLB LLM (UP), V Mabuntana BCom LLB (UP) **Junior Associates:** P M Grimbeek LLB (UFS), M M Radebe LLB (NWU) LLM (UP), S J Hyman BCom LLB (UP), G S Modise LLB (UNISA), D N M V Koffman LLB (NWU), A C Gungapursad LLB (UNISA); J K T Ramushu LLB (UNISA) **Consultants:** W A van Velden BA LLB (UP), J A van Zyl B Proc (UP), R Coetzee B Proc (UP), M E Dixon LLB (UP), J P H Maree LLB LLM (UP), M J van Zyl BCom LLB MCom (NWU), M Schultz BCom LLB (UP), L C Mulock Houwer BCom LLB LLM (UP); P J Badenhorst CA (SA) BCom (UJ) LLB (UNISA); D Erasmus BCom LLB (Cum Laude) (UP); I Snyman BCom LLB (UP) **Also At:** The Pinnacle Building, Suite 301, 1 Parkin Street, Nelspruit, Tel: (013) 752 2065, Fax: (013) 752 2472, P O Box 556, Sonpark, 1206. Docex: 40, Nelspruit And 35 Ferguson Road, Illovo, Sandton, 2196. **B-BBEE Status: Level 1 Contributor**

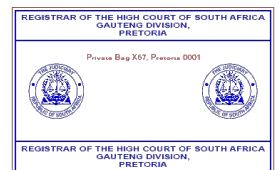
to abandon the attachment of the movable property described in the attached inventory to the value of R130,800.00. It follows that no interpleader proceedings are required at this stage.

6. Note that all of SARS's rights are reserved.
7. Please acknowledge receipt.

VZLR INC

Per: Megan Labuschagne

Direct telephone number: 0124359306
Email: meganl@vzlr.co.za



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

Case No. 72501/2019

"SARS 36"
22/5/2023 9:19:51 AM

In the matter between:

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE
SERVICE

Plaintiff

and

LUCKY TSHEPO MONTANA

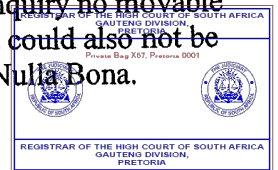
Defendant

RETURN: EXECUTION OF WRIT OF EXECUTION

IT IS HEREBY CERTIFIED:

That on the 15 September 2022 at 09h00 at 335 MAIN AVENUE, WATERKLOOF, PRETORIA being the judgement debtors chosen *residential address* a copy of the warrant of execution was served by affixing it to the principle door. I was not able to contact the execution debtor personally to demand payment of the judgement debt, costs, plus VAT from him, or to demand that movable and disposable property be pointed out to me wherewith to satisfy the warrant of execution. It is certified that after a diligent search and enquiry ~~no movable or disposable property wherewith to satisfy the warrant or any part thereof could be found. It could also not be~~ ascertained whether the defendant owns immovable property. My return is therefore one of Nulla Bona.

~~NP~~: Insufficient movables to satisfy the Writ.



SHERIFF CHARGES/EXPENSES: (You may require that this account be taxed and vouched before payment)

Description	Tariff	QTY	Amount	Description	Tariff	QTY	Amount
Byron's Locksmith	1 064.35	1	1064.35	Truck	400.00	1	400.00
E-MAIL	19.00	5	95.00	Travelling	6.00	60	360.00
Registration & Return	65.00	1	65.00				
Attempted Execution	85.00	1	85.00				
Removal of goods	935.00	1	935.00				
Telephone	23.00	6	138.00				
Telephone - actual costs	4.00	12	48.00				

TO: THE REGISTRAR OF THE HIGH COURT, PRETORIA

Zero rated items	0.00
Sub-total	3 190.35
VAT	478.55
Total	3 668.90

Account No.: 0VZYLLE100
TO: VAN ZYL LE ROUX & HURTER ING(COL
AFHAAL.
P O BOX 974
PRETORIA
0001

Your Reference: MAT131479/IS/T STEYN



Mr. Kabelo Seshoka - Deputy Sheriff

(Properly appointed in terms of Section 2 of the Sheriff's Act No. 90/1986)

Signed at Pretoria on 19/09/22

My Reference: 2022/00/12027.00 / DUDU

Sheriff Pretoria South East - MN Gasant
P.O. Box 27611 Sunnyside 0132 Dx 40 Hatfield
TEL: +27(12) 342 0706 FAX: +27(12) 342 7138
ABSA - Acc No. 4055623663 B/Code 632005
VAT No./BTW Nr. 4310201837

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

Case No: _____ / _____

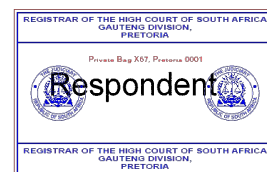
In the matter between :

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

Applicant

and

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



AFFIDAVIT – SENIOR SARS OFFICIAL

I, the undersigned,

PIETER ENGELBRECHT

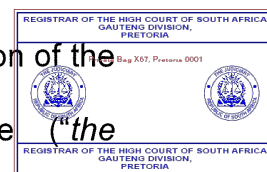
do hereby make oath and say that:

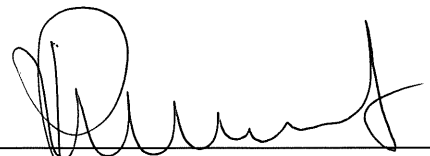
1. I am employed by the South African Revenue Service ("SARS") as Business Area Lead in the Syndicated Tax and Customs Crime Division: Illicit Economic Activity (Tax) at SARS' offices situated at Lehae la SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria.
2. I am a senior SARS official as envisaged in section 177(1) of the Tax

A handwritten signature in black ink, appearing to be 'Pieter Engelbrecht', written over a long horizontal line.

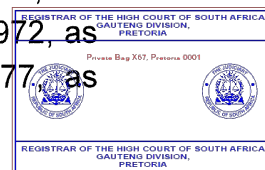
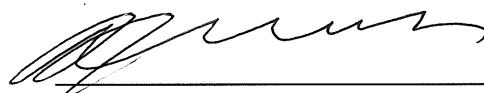
Administration Act, Act 28 of 2011 (*"the Tax Administration Act"*).

3. The facts contained in this affidavit fall within my personal knowledge, save where otherwise stated or where the contrary is derived from the context, and are to the best of my knowledge both true and correct.
4. I am an officer acting under the control, direction and supervision of the Commissioner for the South African Revenue Service (*"the Commissioner"* or *"SARS"*) as contemplated in section 3(1) of the Income Tax Act, Act 58 of 1962 (*"the Income Tax Act"*) and sections 3 and 6 of the Tax Administration Act, Act 28 of 2011 (*"the Tax Administration Act"*).
5. I herewith confirm that in my capacity as a senior SARS official, I authorised the launching of the application for the sequestration of Mr Tshepo Lucky Montana in terms of section 177(1) of the Tax Administration Act.
6. I confirm having read the founding affidavit deposed to by Ms Ilse Pires on behalf of the Commissioner and the notice of motion for the sequestration of Mr Tshepo Lucky Montana.
7. I further confirm the facts detailed in Ms Pires' affidavit insofar as they pertain to me.




DEPONENT: P ENGELBRECHT

The Deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn to before me at Pretoria on this 8th 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.



COMMISSIONER OF OATHS**CORNELIA ALETTA WESSELS**

MacRobert Incorporated Attorneys

C/o Jan Shoba & Justice Mahomed St. Brooklyn, PTA

Commissioner Of Oaths / Kommissaris Van Ede

Ex Officio

Practising Attorney / Praktiserende Prokureur

Republic Of South Africa / Republiek Van Suid-Afrika