IN THE HIGH COURT OF SOUTH AFRICA

GAUTENG LOCAL DIVISION, JOHANNESBURG

CASE NUMBER: A5003/2019

DELETE WHICHEVER IS NOT APPLICABLE

(1) REPORTABLE: NO
(2) OF INTEREST TO OTHER JUDGES: NO
(3) REVISED:

30.10.2020
DATE

SIGNATURE

In the matter between

JAMES JOHN MEECHAN — **Appellant**

and

WYNAND NUADE — **First Respondent**

WYNAND NAUDE INCORPORATED — **Second Respondent**

J U D G M E N T

Noko AJ.

Introduction

1. This appeal lies against the whole of the judgement of Windell J of the Gauteng Local Division, Johannesburg delivered on 9 October 2018. The court a *quo* dismissed both claims by the appellant for the sum of R 3,5 million and the counterclaim raised by the first respondent, both with costs. The appeal is with the leave of the court *a quo*.

Before Court a quo.

2. Gerhard Leon Meecham (*Meecham*), the father to the appellant (the plaintiff in the court *a quo*). James John Meecham (*Meecham JJ*) entered into a sale agreement with Andrey Johannes Olewagen and Amanda Olewagen *(Olewagens*) on 31 March 2008 for the purchase of immovable properties, *to wit*, Remaining Extent of Portion 6 (Portion of Portion 1) of the Farm Leeuspruit 148 and Remainder of Portion 7 (Portion of Portion 1) of the Farm Leeuspruit 148 (*properties*). The purchase price for the properties was R7 000 000.00 (seven million rand). The non-refundable deposit in the amount of R50 000.00 was payable within 7 days of the due diligence enquiry by Meecham. Payment of the balance was payable on registration and to be secured by way of delivery of a guarantee within 30 days from 31 October 2009. Meecham's intention was to develop the properties for housing and associated developments. Meecham was advised by his attorney, Mr. Viljoen, to approach the first respondent (*Naude*) who may have common interests and provide the necessary funding. The latter included payment of the deposit of R50 000.00 due by Meecham to the Olewagens, subsequently paid by Naude.

3. Meecham and Naude ('*the parties*') commenced discussions in May 2008 that culminated in an agreement to establish a JV between them, JR 10 Investments (Pty) Ltd (*JR 10*), the latter represented by Naude. Naude was entitled to utilise those rights acquired by Meecham over the

properties whilst using his financial resources and expertise to rezone and sell the properties to JR10 at no profit and thereafter sell the properties to third parties for profit. The net profit would be shared equally between Meecham and JR 10.

4. The parties reduced their JV agreement to writing on 6 May 2008. The parties on the same day entered into an addendum in terms of which Naude agreed to pay Meecham an amount of R100 000.00 if the Olewagens agreed to sign the addendum recognising the existence of the agreement between Naude and Meecham and further providing that Meecham and Naude would share equally in the net proceeds of the project. The record does not record that the Olewagens signed the addendum and it appears from the evidence that Naude made payment to Meecham as set out herein. Naude further agreed to pay Meecham the amount of R200 000.00 once he provided positive confirmation of a feasibility study and due diligence. Naude would thereafter pay Meecham R20 000.00 per month.

5. During April 2013 Meecham entered into discussions with potential buyers and funders. Amongst them was G3 Umnombo consortium (*'G3 consortium'*) and Gauteng Department of Housing (*Housing Department*). Discussions took place between the parties and G3 consortium on 8 April 2013. Naude on the instructions of Meecham confirmed the discussions with G3 consortium by email on 9 April 2013 on their possible involvement in respect of a certain portion[1] of the property, subject inter alia to the Housing Department concluding a purchase agreement in respect of the remainder of the properties. The email was sent from email address judith@wynandnaude.com and addressed to Wynand Naude and leon@cherangani.co.za with the subject AGREEMENT OF SALE OF A PORTION OF PROPOSED KOKOSI 3XT 7 TOWNSHIP and read thus:

> *"9 April 2013*

[1] Being 79,6 of the 193 hectares.

GAUTENG PROVINCE
HOUSING DEPARTMENT
ATTENTION: RETHABILE

PROPOSED AGREEMENT OF SALE FOR THE UNDERMENTIONED PROPERTIES – PROPOSED KOKOSI EXT 7 TWONSHIP

1. ***REMAINING EXTENT OF PORTION 6 (A PORTION OF PORTION 1) OF THE FARM LEEUWSPRUIT NO 148, REGISTRATION DIVISION I.Q. THE PROVINCE OF NORTHWEST, IN EXTENT 132.6496 HECTARES, HELD BY DEED OF TRANSFER T 33349/2003***
2. ***PORTION 7 (A PORTION OF PORTION 1) OF THE FARM LEEUWSPRUIT NO 148, REGISTRATION DIVISION I.Q. THE PROVINCE OF NORTHWEST, IN EXTENT 61,5276 HECATES, HELD BY DEED OF TRANSFER T 33350/2003.***
(HEREINAFTER JOINTLY REFERRED TO AS THE PROPERTIES)

Our meeting of yesterday and your undermentioned email refers:

1. *I confirm your interest in purchasing the aforementioned property.*
2. *I hereby confirm my willingness to sell my aforementioned property to the Department.*
3. *The full description and extent of the property is as set out in the heading hereto.*
4. *Also herewith is the layout of the proposed Township (a copy already in your possession) and specifically the following three proposed types of mixed development erven: (sic).*
   - 4.1. *RDP erven – 2086 approximately 79.6 hectares*
   - 4.2. *Freestanding bonded erven – 996*
   - 4.3. *Walk up double storey opportunities – 1500*
5. *You have indicated your interest in acquiring the portion referred to in 4.1 above.*
6. *The asking price is R10 000 (Ten Thousand Rand) per opportunity excluding the fees for the professional services of the engineer and town planner.*
7. *We furthermore confirm, as discussed at our meeting, that you will support the registration of FLISP Subsidies for erven referred to in 4.2 and 4.3 above and the related proposed land owner/developer agreement to be concluded herefor.*
8. *Herewith attached a letter from the transferring attorney regarding ownership of the properties and the transfer process.*
9. *The 3D presentation requested is being prepared for delivery by the end of next week."*

Kindly revert

Yours faithfully

Wynand Naude

Telephone:+27 11 268 8102

0824451303

Email: wynand@wynandnaude.com

6. Meecham conveyed to Naude on 9 April 2013 that there was the possible conclusion of a business deal with G3 consortium for an amount between R13 and R15 million. Meecham inquired from both Olewagens and Naude as to what they would settle for since there was pressure to have the matter finalized and the JV was also under threat. In reply to the inquiry by Meecham Naude offered to accept R6 million for both the funds he advanced to the JV and for the development. This was confirmed by Naude in an email addressed to Meecham on 10 April 2013. The Olewagens reduced the sale price from R7 million to R6.1 million.

7. A sale agreement was entered into with G3 consortium on 15 April 2013 for the amount of R15 000 000.00 (fifteen million rand) and the said agreement was subject to a condition that Housing Department agreeing to take over the remainder of the property. This condition was not met and the deal with G3 Consortium fell through.

8. Soon thereafter on 16 May 2013 Housing Department invited the parties to a meeting that was attended by both Naude and Meecham on 20 May 2013. Meanwhile a new sale agreement with the Olewagens was entered into on 22 May 2013 as Meecham fell sick and he was substituted as a purchaser by the Appellant. An outright sale agreement of the properties was entered into with the Housing Department on 3 June 2013 for the amount of R30 million rand. Conveyancing process was undertaken by the second respondent. The amount due for the transfer duty in the sum of R150 000.00 was paid by Naude. The transfer of properties to the Housing Department was registered at the Deeds Office on 12 July 2013 and payment of R30 million was made into the Trust account of the second respondent on 13 July 2013.

9. Naude prepared a statement of account (first statement) detailing the payments to be effected. The said statement read thus:

"TRANSFER: R/E OF PTN 6 & PTN 7 (A PTN OF PTN 1) OF THE FARM LEEUWSPRUIT 148

DESCRIPTION	*DEBIT*	*CREDIT*
Koopprys	*6 100 000.00*	
Verkoopsprys		*30 000 000.00*
Kapitale uitgawes : W Naude	*2 516 339.50*	
Johan Viljoen	*300 000.00*	
Louis Bezuidenhout	*750 000.00*	
Ander	*2 000 000.00*	
SUBTOTAAL	*11 666 339.50*	*30 000 000.00*
BALANCE X13% PROVISION FOR CGT DIVIDED BY 2	*18 333 660.50*	
13%	*2 383 375.86*	
TOTAL	*15 950 284.64*	
DIVIDED BY 2	*7 975 142.32*	

10. Naude stated that the meeting to discuss the first statement was scheduled for 12 July 2013 and postponed to 15 July 2013 as the funds were not as yet paid into the trust account of the second respondent. Meecham disputed that there was a meeting scheduled for 12 July 2013 and stated that the only meeting was scheduled for 15 July 2013. At that meeting Meecham objected to the contents of the statement and as such it had to be reworked. Meecham instructed Naude to effect changes which included that payments to other third parties should be reduced and further that their payments be made to him and he would pay them in due course. Naude then proceeded to prepare a new statement that was signed and accepted by Meecham. To this end Meecham wrote his account numbers on the statement The contents of the statement reads as follow:

11. *"TRANSFER : R/E OF PTN 6 & PTN 7 (A PTN OF PTN 1) OF THE FARM LEEUWSPRUIT 148*

DESCRIPTION	*DEBIT*	*CREDIT*
Koopprys	*6 100 000.00*	
Verkoopsprys		*30 000 000.00*
Kapitale uitgawes : W Naude	*2 516 339.50*	
Johan Viljoen	*300 000.00*	
Louis Bezuidenhout	*500 000.00*	
D van Wyngaardt	*300 000.00*	
Other	*7 000 000.00*	
SUBTOTAAL	*16 716 339.50*	
BALANCE DUE TO JJ MEECHAM	*13 283 660.50*	
TOTAL	*30 000 000.00*	*30 000 000.00*

Note: Seller to pay capital gains tax on gain at 13%

12. Meecham confirmed that he questioned the first statement which did not reflect the understanding between the parties as was set out in the email of 10 April 2013 when Naude compromised the initial agreement that he would accept R6 million and not the 50% of the net profit as was agreed to initially.

13. Naude contended on the other hand that the email of 10 April 2013 was informed by the pending deal with G3 consortium which fell through. As a result, the parties reverted to the initial arrangement of 50% division of the profit. In addition, Naude stated that this was confirmed at the meeting on 15 July 2013.

14. Naude contended further that as of 10 April 2013 there was no outright sale proposal from the third parties of the properties and the proposal for R6 million was made against the background that only R15 million was expected from the deal with G3 consortium and further on the strength of Meecham having said that the JV was about to be ended. At that time Olewagens also gave an ultimatum that the sale be concluded at the end of August 2013.[2]

15. Naude alleged that on the very same date of 15 July 2013 after meeting with Meecham, he penned an email to Meecham reminding him that he was liable for the Capital Gains Tax ("*CGT*") on the total sum of the money. Meecham did not respond to the email or dispute the contents thereof at that time.

16. In contrast Meecham retorted that he at all times conveyed to Naude that he knew little about CGT and he would refer same to his tax consultant. He also arranged with Naude that payments be effected as Olewagens were awaiting payment and further understood that the amount

[2] Note that the extension to finalise the sale of the properties between the Olewagens and Meecham was extended by the Olewagens every year since 2008 though not in writing. Such oral extension would ordinarily not be valid since agreements (and extensions thereof) over immovable properties must be in writing in terms of the Alienation of Land Act, 1970.

of R7 million which appeared on the second statement would be left in trust of the second respondent pending referral of the impasse to a mediator. On the other hand it was contended by Meecham that referral to R7 million as 'other' on the second statement was intended to disguise to SARS that it was not an income to the second respondent to avoid paying income tax on it.

17. On 24 July 2013 a representative from G3 Consortium called Naude requesting payment of R2 million for commission and Naude conveyed this to Meecham. This was followed by a meeting on 2 August 2013 where Meecham attended with his attorney and an advocate. At that meeting the issue of R7 million was raised. Naude explained the position as set out above that that the R6 million stated in the email of 10 April 2013 was in anticipation of the G3 Consortium deal which fell through. This meeting did not resolve the issue between the parties. Subsequently a formal letter of demand was sent to the respondents on 14 August 2013 and a complaint to the Law Society of the Northern Provinces (*LNSP*) (now Legal Practice Council) was lodged by Meecham on 14 August 2013.

18. The court *a quo* found that the parties presented contradictory versions, firstly with regard to the surrounding circumstances under which the email of 10 April 2013 was written and secondly whether parties had a common understanding regarding the contents of the second statement. The court's approach was therefore to consider the version which is probable and thereafter assess whether the plaintiff has proven his case on a balance of probabilities. The court a *quo* held that when considering the circumstances under which the email of 10 April 2013 was typed it appeared that there were a number of emails exchanged before that date and the closest one being on 9 April 2013. The said emails stated that the deal with G3 Consortium would deal only with one portion of the properties and the remainder of the properties would have to be acquired by Housing Department. Meecham having failed to give an account of how the amount R6 million was arrived at could not dispute the veracity of the explanation proffered by Naude. Meecham contended that

the email of 9 April 2013 supported his version of events but was found to be unsustainable by the court *a quo* and in fact, so the court found, the email of 9 April 2013 supported the version of Naude. To this end the court found that Meecham failed to prove that the email of 10 April 2013 was in itself conclusive evidence that the parties deviated from the initial agreement in terms of which the net profits would be shared equally.

19. The court *a quo* further found that Meecham did contest the contents of the first statement drafted by Naude and his failure to contest the contents of the second leaves one with the conclusion that he understood and accepted the contents of the second statement. This was confirmed by the signature and inscription of his bank details thereon. The uncontroverted evidence also confirmed that Naude sent an email on the same day confirming the arrangement that Meecham would have to pay the CGT. The only time that Meecham raised a dispute on R7 million was on 2 August 2013 and this was after Naude called him regarding the commission of 2 million that was due to G3 consortium.

Before this court

20. The appellant's counsel contended that the court a *quo* erred by failing to make a finding of credibility before deciding the disputes on probabilities. Further that in determining credibility the court *a quo* should have considered that Naude was not consistent in his evidence. There was no reference in his pleadings to an agreement after 10 April 2013 and it only surfaced later, in his evidence and the heads of argument, that there was an agreement on 7 May and thereafter on 22 May that the parties agreed to revert to the equal sharing arrangement of the proceeds of the sale. What is clear is that the amount of R7 million was left to be referred to mediation. There is no evidence that the issue of R6 million is linked to the G3 consortium deal. Naude. at all times, stated he was not an attorney in this deal but that changed only when the matter was reported to the LSNP. He stated at the LSNP that the R7 million was paid to JR 10 but before court *a quo* his version

changed and he states it was paid to him. There is an allegation that the reason why item of R7 million was identified as 'other' on the statement was to avoid it being declared as income and in this regard the intention was evade payment of income tax. With Naude's beyond reproach drafting skills it could have been mentioned elsewhere in his notes or emails[3] that the R6 million was limited to the G3 consortium deal.

21. The appellant's counsel contended further that it is trite where there are two conflicting versions the presiding officer needs first to deal with credibility and not proceed directly to the question of probabilities. The court a *quo* failed to make findings on credibility and on the facts proved the court a *quo* should have made a credibility finding against Naude. Naude's version was that he made an offer of R6 million and he was concerned that they were running out of time. Meecham at the time requested a specific indication of the amount acceptable and in this regard the reply from Naude was R6 million. The court should be limited to what was clear in the documents. There is no indication that the R6 million payment request was limited to the G3 consortium deal and no need to lead any extrinsic evidence and read into the minds of the parties at the time it was made.

22. Counsel for the respondent contended that at the time when the email of 10 April 2013 was prepared there was no offer on the table for R30 million rand. The property description in the email of 10 April 2013 is clear that it is different from what ultimately was the agreement with Housing Department. The email is also very specific as it speaks to *ontwikkeling*, an Afrikaans word that can loosely translate to development. The benefit to the appellant would have been to enter into a development arrangement with G3 consortium. There was virtually nothing else on the table except the G3 consortium deal and it fell through for failure to satisfy the condition precedent. In addition

[3] Naude discovered several notes on consultations he had with Meecham.

Naude continued advancing money for the project and paid a further R150 000.00 required for the transfer duty prior the registration of the transfer of the property to Housing Department.

23. Counsel for the appellant further contended that the pleadings and evidence by the respondent are not aligned as in the pleadings the position was that the appellant repudiated the agreement of 15 July 2017 and same was accepted by Naude. It would therefore be wrong for Naude to change and argue that the decision of 15 July 2017 is now binding.

24. The counsel for the appellant contended further that Meecham had to sign the second statement despite the fact that it did not reflect his understanding because the transaction would have failed if not signed and the seller also wanted to be paid.

25. The appellant's counsel contended further that the court should find it strange that Naude at times called himself an attorney and later called himself a business man. Naude should be found to have perjured himself in this regard. If anything it appears, so appellant's counsel contended, that Naude was trying to deceive the appellant and the court should frown at such conduct as being unprofessional of Naude who is an officer of the court. The record indicates that when being questioned Meecham stated that he had no recollection of receiving email of 15 July 2013 from Naude regarding the CGT tax which was attached to the papers and has never replied thereto as a result.

Issues for this court

26. The issue for this court was to determine whether the court *a quo* should have limited itself to the contents of the email of 10 April 2013. Secondly, the issue is whether the second statement of 15 July 2015 reflects the meeting of minds between the parties. And finally, whether the approach in assessing evidence by the court a *quo* was correct.

27. The email of 10 April 2013 was very specific that the respondent does accept to be paid R6 million relative to the monies he invested in the project and his share in the project. The said email is limited to a portion and not the whole properties which has been the subject of the agreement between Meecham and Naude. Further that Naude would not be involved in the development as envisaged by Meecham with G3 Consortium. The appellant's submission is that the court should refuse to entertain any argument outside the contents of the email as this will contravene the parole evidence rule which restricts the interpretation of the document to its contents and nothing outside the four corners of the document.

28. The respondent's counsel on the other hand made submissions that at the time when the email of 10 April 2013 was written there was only a G3 consortium deal on the table and the email was preceded by a meeting which was held before 9 April 2013. The said meeting of 9 April 2013 was confirmed by Naude's email which stipulated that the agreement with G3 consortium was subject to the Housing Department acquiring the remainder of the properties.

29. Meecham did mention that the total amount expected in respect of the G3 Consortium deal is between R13 and R15 million and if the respondent was to keep the R6 million and the sellers R6.1 only R3 million would have remained for the appellant. This amount would not have been equal to 50% which should have been the half of the net proceeds as agreed on at all times. The appellant's benefit would have been his involvement in the development as was envisaged in the G3 Consortium agreement which was signed few days later. The email of 9 April 2014 also speaks to a portion of the properties whereas the agreement with Housing Department speaks of the two portions. The agreement with G3 Consortium fell through.

30. In general parlance contracts would have a clause which states that what is written is the entire agreement and no representations outside it would be construed as binding unless if such representations were reduced into writing and signed off by both parties. This was not the case in this matter. The contention that resorting to evidence outside the email would be inconsistent with the parole rule principle is not necessarily a legal position which is cast in stone. It begs a question whether there are no exceptions to the parole rule. Christie[4] noted that "*one does not need a very fertile imagination to see how necessary as the rule is, it can lead to injustice if rigorously applied by excluding evidence of what the parties really agreed. It has therefore been constant endeavors of the courts to prevent the rule being used as an engine of fraud by a party who knows full well that the written contract does not represent the true agreement*".[5] In the circumstances one needs to interrogate and consider the surrounding circumstances at the time when the email was written by Naude. The facts, particularly after the email of 9 April 2013 points to the fact that the deal on the table relates to the G3 Consortium which was only limited to a portion of the properties. It must also follow that a further agreement would have to be entered into in respect of the remainder of the properties envisaged in the initial sale agreement with the Olewagens. The remainder was to be acquired by Housing Department and this could not have been for free.

31. Another question relates to whether the email can be construed as an agreement between the parties and is the position of the appellant comprehensively gleaned from the agreement. It appears that the version of the appellant can only be obtained from his oral evidence which is not reflected in writing. Botha J[6] pointed out that the obstacle "*...is by no means so formidable if the document is signed by only party. On the face of it is a unilateral document of this sort is not reduction of the whole contract to writing, so it would be inappropriate to apply the parole evidence*

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[4] Law of contract in South Africa, 5th ed., Lexus Butterworths, 2006 p 194
[5] *Ibid* at p194
[6] *Weiner v The Master (1)* 1976 (2) SA 830.

rule and extrinsic evidence of the terms of the contract may be given".[7] The version of Meecham is not reflected anywhere in the email of 10 April 2013.

32. On the basis of the aforegoing the exception to the parole evidence rule permits interpretation outside the contract and the strict application will not be justified under the circumstances. The email of 10 April 2013 was typed after the discussion on G3 Consortium and is inextricably linked to that discussion.

33. On the other hand the interpretation which can be accorded to the second statement signed and dated on 15 July 2014 is that the contents are clear as to what amount is due and payable and to which party will it be paid. The first statement was questioned by Meecham and had to be changed. The second statement was signed by the appellant and this can only imply that he agreed with the contents thereof. It is also not clear *ex facie* the statement as to who is the 'other' to receive the amount of R7 million. There is a difference of opinion as what the said amount meant. The appellant contends that that amount was to be the subject of his claim to be referred for mediation. Strangely the appellant's assertion cannot be supported as the amount on the second statement was R7 million and not R3,5 million which is the amount in dispute. There appears not to be a rational account as to why the amount should be R7 million and not R3,5 million more particularly as both parties were alive to the fact the respondent was entitled to a refund of the monies paid for the expenses (which are accounted for in the second statement) and a share in the proceeds of the project. On the other hand Naude's explanation was that the entry of R7 million in the statement was not clearly identified as a way of hiding the money from the South African Receiver of Revenue (*SARS)* but the said funds for meant for his pocket or JR 10. This practice cannot be left unscathed and the judgment and order in this matter may have to be referred to SARS for consideration.

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[7] See Christie at 195

34. The appellant's counsel's contention is that the court a *quo* did not follow the assessment that where there is contradictory evidence the presiding judge should first assess credibility of witnesses, thereafter reliability and then on proceed to probabilities of evidence. The judgment makes no reference to credibility and reliability but only probabilities. On a proper reading of the judgment the court *a quo* without specifically stating it expressly found the appellant not to be credible as this is mentioned where the court said the appellant failed to explain the circumstances how the amount of R6 million was arrived at. His version was not credible.

35. In addition Meecham's version is farfetched and unreliable as his version why he signed the second statement which did not reflect the amounts he questioned and further there is no explanation why the statement refers to R7 million whereas in fact the amount in dispute is R 3,5 million. Meecham's evidence that he signed the second statement as Naude stated that the transaction would fail is extremely overstretched. The transfer of the property was already registered and the second respondent received the purchase price. There is no explanation for Naude having to forfeit the benefit of the rest of the profits to be made in respect of the sale of the properties as the G3 consortium was limited to a portion which is approximately half of the properties which the subject of the JV. The Meecham failed to explain his failure to respond to the email which was sent the very same day when payments were made to him. There is also no indication as to why would Naude make further payment of R150 000,00 as for the transfer duty which was required prior to the registration of the transfer if his benefit was determined at the time when he wrote the email of 10 April 2013. In general the evidence of the appellant is replete with inconsistencies and cannot be considered credible. On the other hand Naude was consistent at all times that the amount of 7 million was his share or JR10 in the proceeds of sale. It is a reasonable conclusion that the amount of 6 million stipulated by Naude was informed by the discussion of the G3 Consortium deal.

36. The arguments raised by the appellant when attacking respondent's credibility do not taint the cogency and coherence of the version presented by Naude in his testimony, with regard to the email of 10 April.2013

37. It is trite that the appeal court should be very slow to interfere with the decision of the court *a quo,* except in instances where such a discretion was exercised capriciously. The Constitutional Court stated in *Trencom Construction Pty Ltd v Industrial Development Corporation of South Africa Limited and Another* that interference must be preceded by court's conclusion that discretion was not exercised "*judicially, or that it had been influenced by wrong principles or a misdirection on the facts, or it had reached a decision which in the result could not reasonably have been made by a court properly directing itself to all the relevant facts and principles.*" The findings of the court *a quo* without expressly stating so clearly find the evidence of the appellant incredulous whereas the evidence of Naude is credible. This court therefore finds no rational basis to interfere with the decision of the court *a quo.*

Costs

There is no reason why the costs should not follow the outcome on the merits of this appeal.

38. In the circumstances I grant the following order:

(a) The appeal is dismissed with costs,

(b) The judgment should be brought to the attention of the Commissioner, South African Revenue Service to consider the tax implications of the agreement between

the parties and specifically the possible failure to declare income for tax purposes by the first and / or second defendant.

NOKO MV

ACTING JUDGE OF THE HIGH COURT

GAUTENG LOCAL DIVISION

I agree

SENYATSI ML

JUDGE OF THE HIGH COURT

GAUTENG LOCAL DIVISION

I agree

CRUTCHFIELD A

ACTING JUDGE OF THE HIGH COURT

GAUTENG LOCAL DIVISION

APPEARANCES:

For the Appellant	:	**ADV AR VAN DER MERWE**
Instructed by	:	**JP VAN SCALKWYK ATTORNEYS**
For the Respondent	:	**ADV HF GEYER**
Instructed by	:	**SMIT & MARAIS ATTORNEYS**
Date of hearing	:	**17 JUNE 2020**
Date of judgment	:	~~**SEPTEMBER** **2020~~** 30 October 2020