



THE SUPREME COURT OF APPEAL  
REPUBLIC OF SOUTH AFRICA

**MEDIA SUMMARY – JUDGMENT DELIVERED IN THE SUPREME COURT OF APPEAL**

From: The Registrar, Supreme Court of Appeal  
Date: 28 September 2015  
Status: Immediate

*Please note that the media summary is intended for the benefit of the media and does not form part of the judgment of the Supreme Court of Appeal.*

***Johanna Andriette Grundling v The State***

The Supreme Court of Appeal (SCA) today upheld an appeal and set aside the sentence of 8 years' imprisonment imposed by the Gauteng High Court, Pretoria.

The 68 year old appellant, a first offender and former teacher, was convicted of 30 counts of contravening s 59(1)(a) of the Value-Added Tax Act 89 of 1991 after pleading guilty.

She had married her husband some 35 years ago and became an obedient wife. They ran two businesses related to agricultural activities. Her husband completed falsified VAT

returns and she signed off on them during the period 2006 to 2008. As a result an amount in excess of R33 million was claimed from the South African Revenue Services and an amount of more than R28 million was paid back to them as vat refunds. The claims were based on fictitious invoices and non-existent transactions. Her husband shot and killed himself during their arrest for these offences.

Evidence disclosed that he was a dominating and aggressive person who controlled the appellant during their marriage and she would not have committed these offences but for the pressures brought to bear on her by her late husband. All her assets have been attached by the Asset Forfeiture Unit and she now sells pickles and jams to supplement her pension.

In the circumstances a 3 year term of imprisonment in terms of s 276(1)(i) of the Criminal Procedure Act 51 of 1977 was imposed.