THE SUPREME COURT OF APPEAL OF SOUTH AFRICA

JUDGMENT

Reportable
Case No: 816/2015

In the matter between:

THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE	**APPELLANT**
and	
ALAN GEORGE MARSHALL NO	**FIRST RESPONDENT**
RENE PIETER DE WET NO	**SECOND RESPONDENT**
KNOWLEDGE LWAZI MBOYI NO	**THIRD RESPONDENT**
JOHN ANDREW DE MARTIN NO	**FOURTH RESPONDENT**
RAY SIPHOSOMHLE SITHEMBELE MSENGANA NO	**FIFTH RESPONDENT**
KOVIN SHUNMUGAM NAIDOO	**SIXTH RESPONDENT**
SAMSON MAKHUDU GULUBE	**SEVENTH RESPONDENT**

(in their capacities, *nomine officii*, as current and duly authorised trustees of the SA RED CROSS AIR MERCY SERVICE TRUST)

Neutral Citation:	*CSARS v Marshall NO* (816/2015) [2016] ZASCA 158 (3 October 2016).
Coram:	Navsa, Bosielo, Dambuza and Van der Merwe JJA and Makgoka AJA
Heard:	26 August 2016
Delivered:	3 October 2016

Summary: Value Added Tax: whether actual supply of goods and services by a designated entity to a public authority and a 'deemed' supply of services under s 8(5) of the Value Added Tax Act 89 of 1991: whether payment received by a designated entity from a public authority in respect of such supply is zero-rated under s 11(2)*(n)* of the Act : section 8(5) of the VAT Act does not apply to actual supply of services : payment received is not zero-rated under s 11(2)*(n)*.

ORDER

On appeal from: Gauteng Division of the High Court, Pretoria (Pretorius J, sitting as court of first instance):

1 The appeal is upheld with costs, such costs to include the costs consequent upon the employment of two counsel.

2 The order of the court a quo is set aside and replaced with the following:

'The application is dismissed with costs'.

JUDGMENT

Dambuza JA (Navsa, Bosielo, Van der Merwe JJA et Makgoka AJA concurring):

[1] This appeal involves the interpretation of certain provisions of the Value Added Tax Act 89 of 1991 (the VAT Act). The question at the heart of this appeal is whether the aero-medical services supplied by the respondent to provincial health departments, the details of which are set out later, are a 'deemed supply' of services in terms of the provisions of s 8(5) of the VAT Act and whether payments received in respect thereof thus qualify to be zero rated in terms of s 11(2)*(n)* of the VAT Act. The Gauteng Division of the High Court, Pretoria (Pretorius J), granted an order declaring that such payments qualified for a zero-rating. This appeal is with leave of the court a quo.

[2] The appellant is the Commissioner for the South African Revenue Services (the Commissioner). The respondents are the seven trustees of the South African Red Cross Air Mercy Service Trust (the Trust) which is a non-profit organisation that is an approved public benefit organisation (PBO) in terms of s 30 of the Income Tax Act 58 of 1962 (the Income Tax Act). Its receipts and accruals are exempt from

income tax in terms of s 10(1)(cN) of the Income Tax Act. It is registered for value added tax (VAT) as a vendor in terms of the VAT Act.[1]

[3] The Trust provides an aero-medical service within the country. This service, which it has rendered since 1994, consists of a flying doctor and rural health outreach service, an air ambulance service, and a rescue service. In 2006 the Trust concluded a written agreement (the aeromedical contract) with the Department of Health of the Western Cape Provincial Government. It also concluded similar agreements with other provincial government health departments within the country. In terms of these agreements the Trust renders, on behalf of the provincial health departments, a 'comprehensive aero-medical service'. The service entails providing, amongst other things, specialised intensive care, support and transfer of patients to and from hospitals, medical rescue services, air ambulance services and training and support to health workers.

[4] As consideration for the services rendered the provincial governments pays the Trust in terms of a schedule of tariff that specifies a 'monthly availability fee for three aircraft' in the amount of R900 000, a 'kilometre rate of R8.26 for [a] fixed wing aircraft' and an 'hourly rate of R4 446 for [a] rotary wing aircraft' for each flight undertaken as part of the service rendered under the contract.

[5] On 30 October 2012 the Trust applied to the Commissioner, in terms of s 41B of the VAT Act[2], for a binding private VAT ruling to be issued, clarifying the class of payments it received from the provincial departments of health for the services it rendered on their behalf. The Trust was of the view that these payments qualified for a VAT zero-rating under s 11(2)*(n)* of the VAT Act.[3] I deal with the relevant statutory provisions later in this judgment.

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[1] In terms of s 1(1) of the VAT Act a vendor is any person who is or is required to be registered under the VAT Act.

[2] Under s 41B the Commissioner may issue a VAT class ruling or a VAT ruling which, in applying the provisions of Chapter 7 of the Tax Administration Act 28 of 2011, must be dealt with as if it were a binding class ruling, or a binding private ruling. (In the same section "VAT class ruling" is defined as a written statement issued by the Commissioner to a class of vendors or persons regarding the interpretation or application of this Act, and a "VAT ruling" is a written statement issued by the Commissioner to a person regarding the interpretation or application of the VAT Act.)

[3] Where a taxable supply is taxed at the rate of 0%, no output tax is charged, but the vendor obtains a full deduction for the tax payable by him on all goods and services acquired and utilised by him in

[6] The reasoning of the Trust was that because it was a welfare organisation as defined in s 1 of the VAT Act, and as such was a 'designated entity', as also defined in s 1 of the VAT Act, and because the services it rendered to the provincial health departments were in that capacity, it qualified for the exemption provided for by s 11(2*(n)* of the VAT Act. The logical conclusion, so it was contended, was that the services supplied by the Trust were 'deemed services' under s 8(5) of the VAT Act which qualified to be zero rated in terms of s11(2)*(n)*.

[7] The Commissioner took a different view. Pursuant to the application by the Trust, referred to in para 6 above, he issued a binding private ruling in terms of s 41B of the VAT Act, stating that the services rendered by the Trust to the provincial health departments were 'actual' services rather than 'deemed' services. They fell outside the provisions of s 8(5) of the VAT Act and were subject to VAT at the standard rate of 14 per cent in terms of s 7(1)*(a)* of the VAT Act. The Commissioner stated that the provisions of s 8(5) of the VAT Act providing for the deeming of a supply of services only applied to instances where designated entities received payments which were not made in consideration for the actual supply of goods and services.

[8] Before us it was common cause that before the ruling referred to in the preceding paragraph was applied for, the Trust had paid VAT on the remuneration received from the health departments for services supplied by it and had claimed deductions for VAT inputs in relations to those services. The services rendered by the Trust appear in the list of activities published by the Minister of Finance.[4] It was not in dispute that the Trust is a welfare organisation.

[9] Aggrieved at the ruling, the Trust launched an application in the Gauteng Division of the High Court, Pretoria, seeking a declaratory order in the following terms:

'1.1 Section 8(5) of the Value-Added Tax Act 89 of 1991 . . . applies not only to services deemed to be rendered but also to actual services rendered;

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making the supply. (See Chris Beneke (ed) *Deloitte & Touche: VAT Handbook* 4 ed (1997) para 2.6.2.)

[4] Determination of Welfare Activities for Purposes of the Definition of 'Welfare Organisation' in Section 1 of the Value-Added Tax Act 89 of 1991, GN 112, *GG* 27235, 11 February 2005.

1.2 The services rendered by or on behalf of the SA RED CROSS AIR MERCY SERVICE TRUST . . . to the various health departments of provincial governments situated within the Republic of South Africa should be zero rated in terms of section 11(2)*(n)* of the VAT Act; . . . .'

[10] The court a quo found in favour of the Trust and granted the order sought. The following are the important paragraphs in the judgment of the court below:

'35. I have listened to and read all the arguments of both parties, but I cannot find that I agree with the [Commissioner's] argument that "deem" in section 8(5) means that this section does not deal with actual services. The payment received by the Trust from the provincial governments, being public authorities as defined, are received in the furtherance of the enterprise activities of the Trust, being a designated entity as defined. The payments received from the provincial governments are subject to VAT.

36. Therefore I find that section 11(2)*(n)* of the Act applies as the services rendered by the Trust qualify for the zero rate of VAT. The services rendered by the Trust comprise the activities listed in paragraph 1*(e)* of Government Notice 112 which provides:

"Welfare and Humanitarian

(e) The rescue or care of persons in distress"

37. Section 11(2)*(n)* further provides that to the extent that the payment in respect of the services are made in terms of section 8(5) it is deemed that it is supplied to the particular provincial governments. Therefore these payments received by the Trust for the services should be subject to VAT at zero per cent in terms of section 11(2)*(n)*.'

[11] Before us counsel for the Commissioner submitted that the provisions of s 8(5) apply only in respect of unrequited or gratuitous payments made by a public authority[5] or municipality to a designated entity. These would be payments received as donations, subsidies and grants. He submitted that the provisions of s 8(5) do not apply in respect of services actually rendered by a designated entity and that payments received by a designated entity from a public authority or municipality for such services constitute 'consideration'[6] for taxable supplies in terms of s 7(1)*(a)* of the VAT Act. VAT was therefore payable at the standard rate.

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[5] A public authority includes all departments or divisions listed in schedules 1, 2 and 3 of the Public Service Act, 1994, and the public entities listed in Part A or C of Schedule 3 to the Public Finance Management Act 1 of 1999, as well as entities designated by the Minister for the purposes of the VAT Act as such.

[6] Under s 1 of the VAT Act 'consideration' in relation to supply of goods or services to any person, includes any payment made or to be made (including any deposit on any returnable container and

[12] Counsel for the Trust submitted that to limit the application of s 8(5) to unrequited or gratuitous payments as contended for by the Commissioner militated against the clear wording of s 8(5), particularly the words 'any payment' and more specifically the word 'any' as a word of 'wide and unqualified generality'. He argued that the legislature must have intended that the deeming provision (s 8(5)) be applicable in respect of *all* payments received by a designated entity from a public authority or municipality. He also submitted that the submission on behalf of the Commissioner misconstrued the definition of 'consideration'. Further, that if the legislature had intended to limit the application of s 8(5) to grants and subsidies, which are defined in the VAT Act, it would have expressed itself accordingly. Underpinning the submissions on behalf of the Trust was the argument that the purpose of s 8(5) was to enable public authorities to claim input tax under s 16(3)*(a)* of the VAT Act.[7] This purpose would be undermined if the argument on behalf of the Commissioner is upheld.

[13] The Trust also contended that s 8(5) was intended to dispel possible confusion as to the end consumers of the services rendered by it. This argument is drawn from the definition of the word 'recipient' in the VAT Act which, 'in relation to any supply of goods or services, means the person to whom the supply is made'. The submission on behalf of the Trust is that, on this definition, the communities who are the ultimate beneficiaries of the services rendered by the Trust could be viewed as the persons to whom the Trust renders the services. And should there be such confusion the public authority could be denied the deduction of input tax. Section 8(5), so it was submitted, addressed this problem by deeming the services to be supplied by the designated entity to the public authority or municipality and *not* to the communities.

[14] To further bolster its submissions the Trust referred to the following explanatory memorandum issued by SARS in respect of the Revenue Laws Amendment Act 45 of 2003:

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tax), whether in money or otherwise, or any act of forbearance, whether or not voluntary, in respect of, or in response to, or for the inducement of the supply of any goods or services, whether by that person or by any other person, but does not include any payment made by any person as a donation to any association not for gain.

[7] Section 16 relates to the calculation of VAT payable in various instances.

'The proposed amendment to section 8(5) places it beyond doubt that any payment made by a public authority or local authority to a "designated entity" in respect of the taxable supply of goods and services is a payment for the supply of services.[8]

[15] The Trust argued that in terms of s 8(5), (i) services supplied to persons in distress and (ii) goods actually supplied to a public authority, are deemed to be *services* supplied to a public authority. I may as well indicate, at this early stage, that in my judgment the argument is flawed and self-destructive. First, as I have said, in this matter the services were rendered to the provincial health departments themselves in terms of written agreements. Second, there is no discernible reason for the actual supply of goods to be deemed to be a supply of services. And finally, on the Trust's own argument, services actually supplied to the public authority, are not deemed to be anything other than what they actually are, and can therefore not be zero-rated in terms of s 11(2)*(n)*.

[16] It is necessary to set out the legal framework within which these contentions by the parties should be viewed. VAT is a broad-based indirect tax applicable in respect of a wide range of goods and services supplied by vendors within the Republic. Unlike its predecessor, the general sales tax, which collected the tax at one stage, when the commodity or service was supplied for final use or consumption, VAT is collected in instalments at each stage in the production and distribution chain. The liability to charge VAT arises each time a taxable transaction is carried out by a vendor and does not depend on the profitability or outcome of the transaction because VAT is not a tax on business profits or turnover, but on consumption.[9]

[17] A registered vendor pays VAT, but the amount so paid is ultimately passed on to the end consumer. Each time a vendor invoices a customer, the vendor claims a credit for the VAT previously invoiced to it. The VAT paid by the vendor is deducted from the amount of tax charged and, ultimately, the vendor is liable only for the difference between its output tax[10] and the consumer's input tax.[11]

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[8] Explanatory Memorandum on the Revenue Laws Amendment Bill, 2003 at 109.
[9] See the title on 'Revenue' by G C Palmer in 22 (Part 2) *Lawsa* 2 ed para 137.
[10] 'Output tax' is defined in s 1 of the VAT Act as the tax which is levied when a vendor supplies goods and services in the course of conducting any enterprise.

[18] The VAT Act regulates taxation in respect of the supply of goods and services and importation of goods and services within the country.[12] The vast majority of transactions relating to supply, by a vendor, of goods or services, fall within the scope of s 7(1) of the VAT Act. This is because the definition of 'supply' in s 1 of the VAT Act includes a very wide range of transactions.

[19] Section 7(1)*(a)* of the VAT Act provides:

'7 Imposition of value-added tax

(1) Subject to the exemptions, exceptions, deductions and adjustments provided for in this Act, there shall be levied and paid for the benefit of the National Revenue Fund a tax, to be known as the value-added tax-

(a) on the supply by any vendor of goods or services supplied by him on or after the commencement date in the course or furtherance of any enterprise carried on by him;

. . .

calculated at the rate of 14 per cent on the value of the supply concerned or importation, as the case may be.'

[20] Under s 1 of the VAT Act, 'supply' includes:

'performance in terms of a sale, rental agreement, instalment credit agreement and all other forms of supply, whether voluntary, compulsory or by operation of law, irrespective of where the supply is effected. . . .'

It is in terms of the exceptions or qualifications referred to in s 7(1) that the Trust seeks zero-rating of payments received by it from the provincial health departments.

[21] Linked to the exemptions, exceptions and deductions provided for in s 7, s 8 deems goods or services to have been supplied in certain circumstances. Of relevance to this appeal is s 8(5) which provides that:

'For the purposes of this Act a designated entity shall be deemed to supply services to any public authority or municipality to the extent of any payment made by the public authority or municipality concerned to or on behalf of that designated entity in the course or furtherance of an enterprise carried on by that designated entity.'

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[11] Input tax is the tax payable by a vendor when goods or services are acquired by him wholly for the purpose of consumption, use or supply in the course of making taxable supplies (see s 1 of the VAT Act).

[12] Section 7 of the VAT Act.

[22] Section 11(2)*(n)* of the VAT Act provides for zero-rating of VAT payable in respect of certain payments received for the deemed supply of services provided for in s 8(5). The section provides that:

'(2) Where, but for this section, a supply of services . . . would be charged with tax at the rate referred to in section 7 (1), such supply of services shall, subject to compliance with subsection (3) of this section, be charged with tax at the rate of zero per cent where-

. . .

(n) the services comprise the carrying on by a welfare organisation of the activities referred to in the definition of 'welfare organisation' in section 1 and to the extent that any payment in respect of those services is made in terms of section 8 (5) those services shall be deemed to be supplied by that organisation to a public authority or municipality;'[13]

[23] Section 8(5) therefore is the gateway to a zero rating under s 11(2)*(n).* Under s 11(2)*(n)* a zero-rating will be granted if the services constitute the carrying on of activities of a welfare organisation by a welfare organisation and the services are a deemed supply to a public authority in terms of s 8(5).

[24] As already stated, it was common cause that the Trust is a welfare organisation. The issue was whether its supply of services was a deemed service under s 8(5). The principles applicable in the process of ascertaining the meaning of legislative provisions have been repeatedly stated by this court. It is settled law that the process entails attributing meaning to the relevant statutory provision, in the light of the language used, the context in which the provision is set, including the material known to the drafters, and the purpose which the provision is intended to serve. These factors are not mutually exclusive. See *Natal Joint Municipal Pension Fund v Endumeni Municipality.*[14]

[25] The contention by the Trust that the words 'any payment' must be given a literal meaning to the exclusion of the remaining words of s 8(5) is untenable. It is

[13] Subsection 3 relates to keeping of documentary proof by a vendor where a zero per cent rate has been applied to substantiate its entitlement to apply such a rate.

[14] *Natal Joint Municipal Pension Fund v Endumeni Municipality* [2012] ZASCA 13; 2012 (4) SA 593 (SCA) para 18.

inconsistent with the established approach to interpretation of documents. It ignores the distinction between the *actual* supply of goods and services catered for by s 7(1)*(a)* and the *deemed* supply of services as provided for in s 8(5). In *Chotabhai v Union Government*,[15] this court said the following at 33:

'The use of the word "deemed" was perhaps not a happy one, because that term may be employed to denote merely that the person or things to which it relates are to be considered to be what they really are not, without in any way curtailing the operation of a Statute in respect of other persons or things falling within the ordinary meaning of the language used. If the word were so employed, the result would be artificially to extend the scope of the expression referred to, without attempting to define it.'

As contended by the Commissioner, the word 'deemed' is primarily appropriate when it is intended to imbue a person or thing with features or qualities he or it does *not*, in reality, have. The word is not appropriate when the person or thing actually *has* those features.

[26] The supply of goods and services by the Trust to the provincial health department constituted 'performance' in terms of the written agreement. The payments received were fees charged in terms of the tariff set out in the agreement. As submitted on behalf of the Commissioner, it is only where a payment cannot be linked to any performance on such basis that it becomes necessary to 'deem' it to be provided in terms of s 8(5).

[27] The use of the undefined word 'payment' in s 8(5) is not coincidental. The legislature must have intended to distinguish the 'payment' contemplated in s 8(5) from 'consideration' which is defined s 1, in relation to a supply of goods and services, as including any payment made 'in respect of, or in response to, or for the inducement of, the supply of any goods or services'. The legislature must have intended that the 'payment' contemplated in s 8(5) would be an unrequited payment such as a grant, subsidy or a donation to a designated entity.

[28] Under s 1 of the VAT Act, a grant is defined as:

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[15] *Chotabhai v Union Government (Minister of Justice) and Registrar of Asiatics* 1911 AD 13.

'any appropriation, grant in aid, subsidy or contribution transferred, granted or paid to a vendor by a public authority, local authority or constitutional institution listed in Schedule 1 to the Public Finance Management Act, 1999 (Act 1 of 1999), but does not include-

(a) a payment made for the supply of any goods or services to that public authority or municipality, including all goods or services supplied to a public authority, municipality or constitutional institution listed in Schedule 1 to the Public Finance Management Act, 1999 (Act 1 of 1999) in accordance with a procurement process prescribed-

(i) in terms of the Regulations issued under section 76(4)*(c)* of the Public Finance Management Act, 1999 (Act 1 of 1999); or

(ii) in terms of Chapter 11 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), or any other similar process; or

(b) A payment contemplated in section 8 (23); . . . .'

[29] A 'donation' is defined in s 1 of the VAT Act as:

'a payment whether in money or otherwise voluntarily made to any association not for gain for the carrying on or the carrying out of the purposes of that association and in respect of which no identifiable direct valuable benefit arises or may arise in the form of a supply of goods or services to the person making that payment to any other person who is a connected person in relation to the person making the payment, but does not include any payment made by a public authority or local municipality.'

[30] It will be seen that the common feature between these two terms is the absence of a (commensurate) direct benefit. In using the term 'payment', the legislature must have intended the provisions of s 8(5) to be applicable in respect of these sorts of payment.

[31] The various aspects of the argument made by the Trust are addressed in Interpretation Note 39, issued by SARS on 8 February 2013. The Interpretation Note sets out the VAT treatment of public authorities prior to and after April 2005. It explains the rationale behind the current wording and application of sections of the VAT Act. The Note says the following about actual and deemed supply of goods and services (para 2.1 at 5):

'When a public authority or municipality acquires goods from a vendor, it is normally quite clear that an actual taxable supply is made in terms of section 7(1)(a) and there is no need to apply any deeming provision. However, when a third party becomes involved, the position becomes unclear. For example, when a public authority pays for a specific supply of goods or services made by a vendor to a third party, a question arises as to whether the supply is made to the person making payment, or the person receiving the supply.'

The Note continues (para 4.6 at 21):

'Part of the uncertainty in regard to the application of section 8(5) was that some vendors adopted the view that as long as the payment came from a public or local authority, the receipt was subject to VAT at the zero rate. This view was contrary to the meaning of a "transfer payment" being unrequited financial support to cover the capital and operational expenses of certain businesses that make taxable supplies which government regarded as worthy of this support, or which was required by government subsidy programmes. It was never intended as a way of extending the zero-rating provisions of section 11.'

In terms of the agreement for the supply of aero-medical services, the services were to be rendered to the provincial health departments. That much is clear from clause 7 of the agreement under the heading 'Obligations of the parties'.

[32] As to the VAT treatment of public authorities and public entities on or after 1 April 2005 in relation to the supply of goods and services the Interpretation Note explains that (para 2.2 at 6):

'Certain public entities which conduct enterprises, as well as welfare organisations and public private partnerships (PPPs) which make taxable supplies, fall within the definition of "designated entity". If a designated entity receives any payment from a public authority, municipality or constitutional institution, it is deemed to supply a taxable service in terms of section 8(5) to that entity (provided that there is no actual supply in terms of section 7(1)(a) to which that payment relates). The deemed supply is generally taxable at the standard rate, unless the payment is in respect of exempt supplies (e.g. financial services). This is to ensure that entities in which government has an interest do not have an unfair competitive advantage over other vendors participating in the market for the goods or services concerned. However, where a designated entity receives a training grant from a Sectoral Education Training Authority (SETA), or where the grant recipient is a "welfare organisation", the deemed supply to which that payment relates is taxed at the zero rate.'

[33] The Interpretation Note says the following regarding the position of welfare organisations (para 2.9 at 8):

'A welfare organisation is also a "designated entity", but the zero-rate applies in this case to unrequited payments which it receives from any public authority, constitutional institution or municipality, if it does not constitute consideration for a taxable supply in terms of section 7(1)(a).'

These Interpretation Notes, though not binding on the courts or a taxpayer, constitute persuasive explanations in relation to the interpretation and application of the statutory provision in question.[16] Interpretation Note 39 has been in circulation for years and has not been brought into contention until now.

[34] In summary, the scheme of the VAT Act is such that generally, the supply of goods and services attracts an obligation to pay VAT at the standard rate of 14 per cent. In certain instances a zero VAT rating is applicable where payment is not linked to an actual supply of goods and services. The deeming provision operates to create an imagined supply of goods and services, which may qualify for a zero rating. Already, grants and subsidies provide a substantial incentive for PBOs to supply goods and services on behalf of public authorities. Zero rating is the most favourable treatment for any transaction in the VAT system. Vendors making zero rated supplies are usually owed refunds by SARS.[17] There is no conceivable reason why, where PBO's engage in commercial activities they should be treated differently from other commercial entities.

[35] It is clear from the above discussion that payment received by a designated entity such as the Trust in this case, from a public authority such as a provincial health department, for actual supply of services taxable under s 7(1)*(a)* of the VAT Act, fall outside the scope of s 8(5). Therefore the deeming provision is not applicable to them and they do not qualify for zero-rating under s 11(2)*(n)*. To hold otherwise would be to do violence to the fundamental architecture of the VAT Act, create uncertainty and impact negatively on the fiscus and its ability to assist the government in service delivery.

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[16] See eg AP de Koker and RC Williams *Silke on South African Income Tax* [Service Issue 57, 2016] at § 18.270; and David Meyerowitz *Meyerowitz on Income Tax 2007-2008* (2008) para 3.4.
[17] Chris Beneke (ed) (supra) para 2.6.2.

[36] In the result:

1. The appeal is upheld with costs, such costs to include the costs consequent upon the use of two counsel.

2. The order of the court a quo is set aside and is replaced with the following: 'The application is dismissed with costs'.

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N Dambuza
Judge of Appeal

Appearances:

For the Appellant:	A R Sholto-Douglas SC (and H Cassim)
	Instructed by:
	Mothle Jooma Sabdia Inc, Pretoria
	Webbers Attorneys, Bloemfontein
For the Respondents:	P J J Marais SC (and P A Swanepoel)
	Instructed by:
	Edward Nathan Sonnenbergs, Sandton
	Honey Attorneys, Bloemfontein