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**CB142**

SCA Case No. 194/2020  
(GP Case No. 50395/2017)  
(Forfeiture Application - Page 144)

Respondents' ANSWERING AFFIDAVIT  
in the Forfeiture Application deposited to by  
**Ronald Bobroff**, dated 13 August 2018

High Court (Affidavits/Answering- Bobroffs Poca forfeiture app CN 50395/17-13 August 2018 - 22 draft

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29. ACCOUNT NO. 11521

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29.1. I have been advised to draw attention to a specific account that was created within the books and records of the Practice, i.e. the 11521 Account ("the Account").

29.2. The Account was created as a consequence of discussions between me, Darren, Bezuidenhout and a senior bookkeeper of the Practice, Bernadine Van Wyk ("BVW") (at that time we were unaware that BVW had been convicted of criminal charges of fraud, had been imprisoned, and had misappropriated the sum of R1.3m from an attorney. We were furthermore unaware that she had been recruited for reward, by persons and entities that sought to obtain confidential information and documentation of and concerning the Practice, for the purposes of ultimately ensuring and engineering its demise and the demise of Darren and myself – the identity of these persons are a matter of public record and more particularly in a number of affidavits filed in Court in legal proceedings and also on various websites. An affidavit by the Practices receptionist Ms. Liza Boucher in which she describes van Wyk relating to her, the fact that she had been recruited, to set us up, and that as a consequence thereof she fully expected that what she had done would result in the imminent arrest of all three of the Practices directors, and the Practice being closed down by SARS, is available on request if required by the above honourable Court.

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29.3. On a date that I do not recall, BVW advised us that she had been advised by an acquaintance employed by SARS (who was employed in the VAT

division thereof) that the SARS computers were programmed to trigger a VAT audit when the system identified extreme fluctuations in VAT outputs.

29.4. BVW advised us that her SARS acquaintance (who was employed at the Alberton SARS office which specifically dealt with the VAT outputs of the Practice) had advised her that to avoid the "triggering" of a VAT audit ( which van Wyk stated was a "nightmare" she wished to avoid at all costs ,as the SARS inspectors received a percentage commission on any extra VAT extracted and hence made the bookkeeper's life a misery during the audit) that steps should be taken to "smooth out" VAT returns so as to ensure that VAT outputs were not subject to massive deviations / variations- this person allegedly advised BVW that she had noticed "substantial peaks and valleys in the VAT outputs of the Practice i.e. the peaks being represented by huge fee amounts (peaks) "flowing into" the business banking account of the Practice in any one period and yet in another period the decrease in the flow of fess (valleys) would then occur in a following period.

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29.5. Arising from the foregoing, BVW convinced us to undertake the practise designed to "smooth out" VAT outputs which essentially resulted in the Practice delaying by a few weeks the debiting of fees and the consequent transfer of monies from the trust banking account of the Practice to the business banking account of the Practice.

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29.6. I draw attention to the fact that the aforementioned arrangement had no advantage to the Practice, its directors and shareholders and furthermore, the only party that benefited from this practise was the LSNP which earned interest on the un-transferred fee amounts.

29.7. After our discussion with BVW, we discussed this matter with A VD MERWE who endorsed BVW's proposal (as it turns out, BVW's proposal was a set up and when the nature of her relationship with outside parties was discovered, she furnished these outside parties with information as regards the practise that she had convinced us to implement).

29.8. In giving effect to the practise (that BVW had recommended), the Account was created i.e. the relevant client ledgers were debited with the relevant fee amount plus VAT (without the fee statement having being generated) and whereafter this amount was then transferred into the Account (the Account then reflected a credit amount which then constituted an amount due by the Practice's trust banking account to the Account i.e. in truth and in fact the business account of the Practice).

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