

65 Ad paragraph 98

65.1 I have already explained that the nominal account list in respect of finalized matters were monies that were available for fees and that this nominal account was Van Wyk's creation. No instruction was ever given to me, nor as far as I am aware to Van Wyk, should that VAT not be charged to clients on photocopying charges or paid over to SARS. My understanding from Van Wyk was that this was correct as these were "internal disbursements", not disbursements to third parties which included a VAT component.

65.2 In either event as I have previously stated and as is factually correct, no benefit whatsoever ensued to the directors of the practice, as all the monies listed in the nominal client list 11521 were in the practice trust account and interest thereon was paid to the Attorneys Fidelity Fund. The generalized statement that fees were only taken from trust to business long after matters were finalized is incorrect. In most cases a period of three months would be the norm within which time additional disbursements could come to light requiring an adjustment in the fee to be charged before same was debited.