

From: Eben Schoeman <eschoeman@sars.gov.za>
Subject: Criminal Investigation - Tax Administration Act 28 of 2011 - Elaine Bobroff - GS 6836/2017
Date: 3 October 2018 at 5:03:29 pm AEST
To: "bobroffronald@gmail.com" <bobroffronald@gmail.com>

Mr Ronald Bobroff

Will you please ensure that Mrs Elaine Bobroff receives the message below which includes a caution afforded to a person who is a suspect in a criminal investigation. This process is still part of my investigation and it provides an opportunity for Mrs Elaine Bobroff to respond to certain allegations with due regard to her rights before I conclude the investigation.

Regards

Eben Schoeman

Mrs. Elaine Bobroff

I am Eben Schoeman, a South African Revenue Service official. In normal circumstances this interaction would be in person and I would present my Identification Card in terms of Section 8 of the Tax Administration Act, 28 of 2011 however since you are abroad the means of communication is through email, should you require to see such, a certified copy will be provided to you electronically. I am authorised to conduct a criminal investigation into alleged tax offences. The tax offences under investigation is as follows

1. Section 235 (1)(a) and/or (d) of the Tax Administration Act, 28 of 2011, Any person who with intent to evade or to assist another person to evade tax or to obtain an undue refund under a tax Act –
(a)makes or causes or allows to be made any false statement or entry in a return or other document so submitted without reasonable grounds for believing same to be true;
(d)makes any false statement for the purposes of obtaining any refund or exemption from tax,
is guilty of an offence and upon conviction, is subject to a fine or to imprisonment for a period not exceeding five years.

- a. Under declaration of income for the 2013 year of assessment of R 1 084.00
- b. Under declaration of income for the 2014 year of assessment of R 477 408.00
- c. Under declaration of income for the 2015 year of assessment of R 258 476.69

2. Section 234 (a) of the Tax Administration Act, 28 of 2011, Any person who wilfully and without just cause fails or neglects to register or notify SARS of a change in registered particulars as required in Chapter 3 is guilty of an offence and, upon

conviction, is subject to a fine or to imprisonment for a period not exceeding two years.

Taxpayer failed to change registered details held with SARS.

Mrs Elaine Bobroff, you are regarded as a suspect in this criminal investigation and therefore you are entitled to a protective caution which explains your rights as a suspect in a criminal investigation. You have the right to remain silent and the right not to give self-incriminating evidence during this investigation. You are entitled to choose and be represented by a legal practitioner during the investigation at your own expense. An admission by you of the commissioning of a tax offence is not admissible in criminal proceedings unless a competent court directs otherwise. Any spontaneous or voluntary statements made by you following this caution may be used as evidence in subsequent criminal proceedings.

With due consideration of your rights you are afforded an opportunity to respond to the above allegations should you wish to do so. Should you wish to remain silent you are requested to indicate that after being duly cautioned and your rights explained to you, you do not wish to respond to the allegations.

Should you wish to respond to the allegations you are free to do so with the understanding that you acknowledge that your rights have been explained to you and that you understand them. This may be done through an explanation, statement or affidavit. Another option is to indicate a willingness to answer questions regarding the allegations.

Should you also prefer a different means of communication during your time abroad please provide such contact information.

If there are any areas of concerns you would need clarification on please feel free to raise them and I will assist to best of my ability.

Regards

Eben Schoeman
Specialist: Investigations
Criminal Investigations
South African Revenue Service
Tel 011 862 5432