

Dear Client / Geagte Kliënt

## Newsletter

Die onthulling van staatskaping het, benewens die politieke en finansiële impakte vir en op Suid-Afrika, ook opnuut die vergrootglas gefokus op die rol wat professionele lui gespeel het in die skadukant van die sakewêreld.

News24 reported that former finance minister Pravin Gordhan, in an interview broadcast on Cape Talk, said that auditors KPMG SA was a “willing participant in state capture and its leadership hasn't fully grasped the magnitude of what they were involved in.” He went on to express the opinion that KPMG SA's years-long auditing of multiple Gupta-owned companies had to be understood in the context of state capture, and could not be represented as a merely “technical matter”.

According to Legal Brief, the weekly mouthpiece of the Law Society of South Africa, Gordhan stated that “they (KPMG SA) were, in fact, willing partners so to speak and although they perhaps didn't realise the magnitude of what they were doing, but, for a fee, they were willing partners in a state capture project, as were many others.” According to the article, Gordhan said that KPMG SA's leadership, which was cleared out on Friday 15 September 2017, had been “ducking and diving” for too long about the work they had done for Gupta-owned companies. Asked by his host on the Cape Talk show what effect KPMG's auditing of Gupta-owned companies has had on the SA economy, Gordhan said it was “huge” and “ultimately you can say that, in relation to the audits they performed for the companies – and that varies from seven years to 15 years – that any short-sightedness of oversight, or refusal to cut through the fog to understand what was actually going on, is the direct cause of allowing hundreds of billions of rands to leave SA.” Gordhan added that “for now (KPMG) has to bear the responsibility of the billions we have lost.”

Scenarios, baie soortgelyk aan dié wat in die raadskamers van KPMG, plaaslik en oorsee, plaasgevind het oor die afgelope maande, speel vir seker ook af in die raadsale van baie ander professionele firmas. Daar was sekerlik ook ander, regslui ingesluit, wat net so gretig was om sake met die Guptas te doen. Mens wonder onwillikeurig of enige van hulle dit self sal erken en of ons maar sal moet wag totdat die sweer oopbars. Baie belangrike besluite moet geneem word.

Keep watching the press! The ramifications for certain of our leading professional firms could be vast.

Greetings / Groete

**Hennie & Eberhard**



## Contents of a Sale Agreement of Immovable Property

### *Introduction*

A lot has been written about the formalities of sale agreements of immovable property. The Alienation of Land Act determines that no alienation of land shall be of any force or effect unless it is contained in a deed of alienation signed by the parties thereto or by their agents acting on their written authority. Agreements of sale of immovable property are therefore one of the few contracts that must be recorded in writing.

The essentialia or material terms of such agreements are the following: a description of the seller and the purchaser, a description of the property, and the determination of the purchase price. Although the essentialia will constitute a valid sale agreement, it won't be sufficient to regulate the legal consequences of a sale of immovable property. The Alienation of Land Act further makes provision for the contents of contract for a sale agreement of immovable property, which must be incorporated in the deed of sale.

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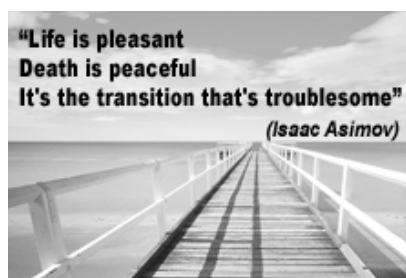
## How the “Historical Rates” Judgment Affects You

*“It is declared that, upon transfer of a property, a new owner is not liable for debts arising before transfer from the charge upon the property ...” (Constitutional Court Order)*



At issue was that some municipalities would force new property buyers to pay the seller’s “old” municipal debts (rates, municipal services, etc). Therefore, you could buy a house thinking that all you had to pay was the purchase price and transfer costs, and end up having to pay old municipal debts run up by previous owners or face losing your home to a sale in execution, as well as threats to disconnect electricity and other services.

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## Do You Need an “Advance Directive” or a “Living Will”?

If you don’t want to be kept artificially alive - without your consent and perhaps in pain and distress - long after your medical condition becomes hopeless, you need to communicate your decision now to the doctors, hospitals and loved ones who will be caring for you at the end.

Incapacitation can strike without warning and at any time, so **prioritise this whilst you are still mentally and physically competent to express your wishes.**

Should you make some form of advance medical directive and if so, what type? What should you put in it? Will it be honoured? We address the answers to these questions and more ...

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## Security Complexes: Can You Use Telkom Ducting for Fibre?

Optic fibre is bringing “superfast broadband” to an exponentially-increasing number of South African homes and businesses. And competition in the field is fierce. Which is great for us as consumers, but if you live or work in a “community scheme” there’s a catch. How does your chosen supplier physically run fibre cabling to your individual properties?



Laying new underground ducting will mean a lot of cost and a lot of disruption, so you’ll want to use existing infrastructure if you can, and Telkom’s ducting is likely to be a prime candidate. But before you rush ahead and use it, consider this recent High Court decision which confirms that Telkom has the right to control who uses its ducting and other equipment and who doesn’t:

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