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South African National Energy
Development Institute (SNC) Ltd.



The 12L Energy Efficiency Tax Incentive



INCOME TAX ACT, 1962

REGULATIONS IN TERMS OF SECTION 12L OF THE INCOME TAX ACT, 1962, ON THE ALLOWANCE FOR ENERGY EFFICIENCY SAVINGS



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**Energy Efficiency
SANEDI**
29 September 2016

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20 years for R250m VAT fraudster

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Cape Town – The calculating manner in which Johannes van Staden committed **R250m tax fraud**, led to him being sentenced to an effective **20 years in jail** on Friday.

“When considering the purposes of punishment,... I have concluded that **deterrence and retribution need emphasis**,” said Western Cape High Court Judge Anton Veldhuizen.

The the court passed **two sentences of 20 years each, plus 2 years each for three counts**. The sentences would run concurrently.

Van Staden, who has been married for 28 years, has four children and two grandchildren.

The court found **nothing that warranted a lighter sentence**. In fact, it mentioned a number of aggravating factors. “In your case, the premeditation is particularly significant. I can hardly imagine a more serious case of fraud,” said Veldhuizen.

“You appropriated **money, which could have been used for the benefit of the general public and especially the less privileged members of society.**”

The court found it disturbing that he lied in the witness box and **tried to shift blame** to an unknown and unnamed individual.



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**THANK
YOU**

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