

SF4: SARS Audit Email (Rynette Claiming Bantjies Instructed Payments)

Annexure Reference: SF4

Subject: Email Evidence Showing Rynette Claimed Bantjies Instructed Substantial Payments

Relevance: Reveals actual chain of command (Bantjies → Rynette, not Peter → Rynette)

Executive Summary

This annexure contains email correspondence related to a SARS (South African Revenue Service) audit in which Rynette Farrar claimed that Bantjies instructed her to make substantial payments. This email is critical evidence demonstrating that the actual chain of command was Bantjies → Rynette, not Peter → Rynette as implied in Peter's founding affidavit.

The email reveals that Rynette took instructions from Bantjies (the undisclosed trustee and R18.685M debtor) rather than from Peter (the nominal trustee and figurehead). This directly contradicts the representation that Peter controlled trust and company operations.

Key Evidence Required

SARS Audit Email

Primary Email: Complete email from Rynette in which she states that Bantjies instructed her to make substantial payments. The email should include full headers showing sender, recipients, date, time, and subject line.

Email Context: Any preceding emails in the thread that provide context for Rynette's statement, including the SARS audit inquiry, questions about specific payments, and

the amounts under investigation.

Follow-up Correspondence: Any subsequent emails responding to Rynette' s claim, including questions about Bantjies' s authority to instruct payments, verification requests, or challenges to the explanation.

SARS Audit Documentation

Audit Notification: Official SARS audit notification letter or email specifying the tax period under review, the entities being audited, and the specific items or transactions subject to investigation.

Payment Records Under Audit: Documentation of the substantial payments referenced in Rynette' s email, including amounts, dates, recipients, purposes, and accounting treatment.

Audit Findings: Any SARS audit findings, assessments, or correspondence regarding the payments in question, including whether SARS accepted Rynette' s explanation that Bantjies instructed the payments.

Chain of Command Evidence

Instruction Documentation: Any written instructions from Bantjies to Rynette regarding payments, accounting entries, or financial management. This may include emails, memos, meeting notes, or other communications.

Absence of Peter' s Instructions: Evidence demonstrating the absence of written instructions from Peter to Rynette regarding the payments in question, supporting the conclusion that Peter was not actually directing operations.

Organizational Structure: Documentation showing the formal organizational structure and reporting relationships, contrasted with the actual operational structure revealed by Rynette' s email.

Chain of Command Analysis

Formal vs. Actual Structure

Formal Structure (as represented in affidavits):

- Peter Faucitt: Founder and Main Trustee
- Rynette Farrar: Bookkeeper/Administrator
- Expected chain: Peter → Rynette

Actual Structure (revealed by SARS email):

- Bantjies: Undisclosed trustee, accountant, R18.685M debtor
- Rynette Farrar: Administrator taking instructions from Bantjies
- Actual chain: Bantjies → Rynette
- Peter: Figurehead with no actual control

Implications of Rynette' s Statement

Rynette' s claim that “Bantjies instructed me to make the payments” reveals several critical facts:

Bantjies Gave Instructions: Bantjies, not Peter, was directing financial operations and instructing payments. This demonstrates Bantjies' s operational control despite being undisclosed trustee.

Rynette Followed Bantjies' s Instructions: Rynette took instructions from Bantjies, not from Peter, despite Peter being the nominal trustee and Rynette using Peter' s email identity (pete@regima.com).

Peter Was Bypassed: The instruction chain bypassed Peter entirely, demonstrating he was not involved in actual decision-making or financial management.

Bantjies' s Conflict: Bantjies was instructing payments while owing R18.685M to the trust, creating obvious conflict of interest and suggesting the payments may have benefited Bantjies' s interests.

Connection to Other Evidence

SF1: Bantjies Debt Documentation

The SARS audit email takes on additional significance when combined with evidence of Bantjies' s R18.685M debt. Bantjies was instructing substantial payments while

being a substantial debtor, raising questions:

- Were any payments directed to reduce Bantjies' s debt?
- Were payments structured to benefit Bantjies' s interests?
- Did Bantjies use control over payments to protect his position?

SF2: Sage Screenshots (Rynette Using pete@regima.com)

The SARS email confirms that while Rynette used Peter' s email identity (pete@regima.com) to process transactions, she was actually taking instructions from Bantjies. This demonstrates:

- Systematic impersonation of Peter
- Bantjies' s operational control through Rynette
- Peter' s lack of knowledge or involvement in actual operations

SF3: Strategic Logistics Stock Adjustment

If Bantjies instructed substantial payments (per SARS email), did Bantjies also instruct or approve the R5.4M stock adjustment? This would demonstrate Bantjies' s direct involvement in the fraud scheme and his use of Rynette as an instrument to execute fraudulent transactions.

SARS Audit Context

Payments Under Investigation

The SARS audit context suggests the payments in question were substantial enough and sufficiently questionable to trigger tax authority investigation. This indicates:

Materiality: The payments were material in amount, likely representing significant sums that affected tax calculations.

Questionable Nature: SARS had concerns about the legitimacy, business purpose, or proper accounting treatment of the payments.

Documentation Issues: There may have been insufficient documentation, unclear business purpose, or other red flags that prompted SARS scrutiny.

Rynette' s Defense Strategy

Rynette' s claim that Bantjies instructed the payments appears to be a defense strategy to shift responsibility. However, this defense inadvertently reveals the actual control structure and creates new problems:

Admission of Following Bantjies: Rynette admitted taking instructions from Bantjies rather than the nominal trustee (Peter).

Question of Authority: Did Bantjies have authority to instruct payments? If he was undisclosed trustee, his authority was not properly established.

Conflict of Interest: Even if Bantjies had authority, his R18.685M debt created conflict of interest that should have prevented him from instructing payments.

Timeline Integration

March 30, 2025: Expense Dumping

Two years of unallocated expenses were dumped into RegimA Worldwide with a 12-hour deadline. The SARS audit may have been related to these unallocated expenses, and Rynette' s email may have been explaining why expenses were unallocated (because Bantjies instructed payments without proper documentation).

June 6, 2025: Daniel Exposes Fraud

Daniel exposed Villa Via fraud to Bantjies. If Daniel' s analysis was also uncovering the payments referenced in the SARS audit email, this would provide additional motive for Bantjies to retaliate against Daniel.

June 10, 2025: Bantjies Dismisses Audit

Bantjies dismissed Daniel' s audit request four days after fraud exposure. An audit would have discovered the payment instruction chain and Bantjies' s operational control, which Bantjies had motive to conceal.

Legal Implications

False Representation in Affidavit

Peter's founding affidavit implies that Peter controlled trust and company operations. The SARS email demonstrates this was false, as Bantjies was actually directing operations through Rynette.

Undisclosed Principal

Bantjies operated as undisclosed principal, directing financial operations while concealing his trustee status and R18.685M debt. This constitutes fraud and breach of fiduciary duty.

Abuse of Process

The interdict application was based on Peter's claimed need to protect assets. However, Peter did not actually control the assets, and the real controllers (Bantjies and Rynette) were the ones engaging in questionable transactions that triggered SARS audit.

Tax Fraud Implications

If the payments instructed by Bantjies were improper or lacked legitimate business purpose, and if they were structured to evade tax, this could constitute tax fraud in addition to the other frauds.

Cross-References

Related Annexures:

- SF1: Bantjies debt documentation (R18.685M) - Motive and conflict for instructing payments
- SF2: Sage screenshots (Rynette using pete@regima.com) - Mechanism for executing Bantjies' instructions

- SF3: Strategic Logistics stock adjustment - Possible subject of Bantjies' s instructions
- SF8: Linda employment records - Sister employed in same control structure

Related Narrative Sections:

- Part II: The Network of Control - Bantjies: The Hidden Hand
- Part II: The Network of Control - Rynette Farrar: The Administrator
- Part II: The Network of Control - Peter: The Figurehead
- Part III: Section 5 - Two Years of Unallocated Expenses (AD 8.5)

Related Timeline Events:

- March 30, 2025: Two years unallocated expenses dumped (SARS audit context)
- June 6, 2025: Daniel exposes fraud to Bantjies
- June 10, 2025: Bantjies dismisses audit request

Notes for Legal Team

This annexure demonstrates:

1. **Actual chain of command** was Bantjies → Rynette, not Peter → Rynette
2. **Peter was figurehead** without operational control
3. **Bantjies directed operations** while being undisclosed trustee and R18.685M debtor
4. **SARS investigation** suggests payments were questionable or improper
5. **Rynette' s admission** contradicts affidavit representations about control structure

The SARS audit email is critical evidence that Peter' s founding affidavit contains material misrepresentations about who actually controlled trust and company operations. It demonstrates that Bantjies, not Peter, was the actual decision-maker, and that Bantjies operated with undisclosed conflicts of interest.

Action Items:

1. Obtain complete SARS audit email with full headers and thread

2. Obtain SARS audit documentation showing payments under investigation
3. Obtain any written instructions from Bantjies to Rynette
4. Obtain evidence of absence of instructions from Peter to Rynette
5. Prepare analysis of payment purposes and beneficiaries
6. Prepare comparison of affidavit claims vs. SARS email revelations
7. Obtain witness statement from Rynette confirming she took instructions from Bantjies
8. Cross-reference payments with Bantjies' s R18.685M debt to identify any debt reduction