

SOUTH AFRICA / JUDGMENT

Bergville Mall (Pty) Ltd v Biltworx (Pty) Ltd (In Liquidation) (12146/2015) [2015] ZAGPPHC 840 (11 December 2015)

[2015] ZAGPPHC 840

COURT

North Gauteng High Court, Pretoria

BEFORE

DE VOS

CASE / FILE NUMBER

12146/2015

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IN

THE HIGH COURT OF SOUTH AFRICA

GAUTENG DIVISION,

PRETORIA

CASE

NO: 12146/2015

11/12/2015

REPORTABLE

OF

INTEREST TO OTHER JUDGES

REVISED

In

the matter between:

BERGVILLE
MALL (PTY) LTD
(Registration
No.
20071033115/07) Applicant
and
BILTWORX
(PTY) LTD (IN LIQUIDATION)
(Registration
No. 1993/006671/07)
(represented
by its Joint Liquidators)
M
J BEKKER AND M ROUX
N.N.O. Respondent

JUDGMENT

DE VOS, J:

- [1] In this application the applicant is seeking a mandatory interdict against the respondent in terms whereof the respondent be ordered to issue a VAT invoice to the applicant showing an amount of R3 871 469,90 payable by the applicant to the respondent which amount includes VAT in the amount of R475 443,67 plus costs of

the application. The respondent is the joint liquidators of Biltworx (Pty) Ltd (in liquidation) ("Biltworx"). In this

judgment

the insolvent will be referred to as Biltworx and the joint liquidators Mrs M J Bekker and M Roux as the joint liquidators. The respondent opposes this application on several grounds.

- [2] The background to this application is the following. The applicant is the employer in terms of a building contract in terms of Biltworx was engaged to build a shopping mall in the town of Bergville, KwaZulu Natal. Before Biltworx was liquidated it was under control of the same director who controls the applicant, namely Mr Ian Douglas Lowe.
- [3] Biltworx was liquidated voluntarily in December 2010. This application was only launched in February 2015.
- [4] It is common cause that prior to its liquidation Biltworx allegedly performed construction work for the applicant by virtue of a standard JBCC Series 2000 agreement dated 1 May 2010. The parties never signed a written agreement, but the construction was governed by the said JBCC Series 2000 contract I referred above.
- [5] The respondent defaulted in respect of its obligations in terms of the aforesaid agreement and on 10 December 2010 the applicant gave notice to Biltworx of cancellation of the contract. Biltworx was subsequently placed under liquidation and the joint liquidators were appointed. The liquidators then embarked upon an insolvency inquiry. Subsequent to the inquiry the liquidators instituted nine different actions against various defendants, which included, inter alia, Mr Lowe in his personal capacity and other companies under his control. In only one action the applicant was the defendant. In the various other actions in which the applicant was not a defendant, the causes of action were predominantly based upon the impeachment provisions contained in sections 26, 29 and 31 of the Insolvency Act 24 of 1936. Two of the actions were related to the recovery of amounts allegedly owed under loan account.
- [6] In the particular action in which the applicant was the defendant there are seven different claims. The first five claims relate to loans. The first five claims do not have anything to do with vatable supplies. Claim 6 was a claim relating to the construction agreement. Claim 6 is

the only claim where there is a vatable claim for a vatable supply. Claim 7 was an alternative to claims 1 to 5 and based upon a written acknowledgement of debt. The value of the claims in the action against the applicant as defendant which do not relate to vatable transactions, amounts to R5

250 103,46. The combined value of the claims which were not vatable supplies amounts R9 357 261,22.

[7] The parties to the various actions concluded a settlement agreement after the actions were instituted. In terms of the settlement agreement an amount of R5 500 000,00 was paid to the liquidators in full and final settlement of all the claims against the various defendants.

[8] The settlement agreement was concluded on 30 October 2013. The liquidators thereafter prepared a liquidation and distribution

account which was confirmed on 29 January 2014 and the liquidators paid the creditors. After confirmation of the

liquidation and distribution account and payment of the creditors this application was launched in February 2015.

[9] The settlement agreement does not include a term or reference to VAT payable on the amount of RS 500 000.

[10] The applicant now contends that an amount of R3 871 469,00 was paid by it (as contractor) to the respondent (as employer) in respect of remuneration due to the respondent pursuant to the written building contract. Clause 34.10 of the building contract provides that:

"The employer shall pay to the contractor the amount certified for payment in the final payment certificate within seven (7) calendar days of the date of issue of the final payment certificate subject to the contractor giving the employer a tax invoice for the amount due."

The applicant contends that during the existence of the building agreement:

"Messrs Atrium Architects were appointed as the principal agents in respect of the agreement and they issued payment certificates to the respondent from time to time. The practical completion of the works as a whole was certified on the 15th October 2010."

[11] Payment was made as set out in the settlement agreement without any insistence by the applicant upon the prior issue of a tax invoice. The applicant in this application contends that he is entitled to such a tax invoice from the respondent, showing that, of the amount paid, R475 443,66 constitutes VAT. The respondent pleads that the conclusion of the settlement brought about a compromise. The effect of the compromise was that the previous claims were

settled. This constituted a novation and after the conclusion of the compromise the liquidators only had claims as provided for in the settlement. It is contended by the respondent that a compromise has the effect of a *res judicata* and is therefore an absolute defence to an action based on the original claim. See *Karson v Minister of Public Works* 1996 (1) SA 887 (E) at 893F-I. As a result of this dispute the liquidators of Biltworx refused to issue a VAT invoice for the vatable amount.

[12] Before dealing with the defences raised by the respondent I turn to applicant's claim.

Applicant's claim is solely based on the provisions of clause 34.10 *supra* which provides that seven after date of issue of the final payment certificate subject to the contractor giving the employer a tax invoice for the amount due ... the employer shall pay to the contractor the amount certified in the final payment certificate. The applicant concedes that payment was made without insistence by the applicant upon the prior issue of a tax invoice. The applicant nevertheless contends that it is entitled to such a tax invoice from the respondent, showing that of the amount paid R475 443,66 constitutes VAT. Section 26 of the Value-Added Tax Act 89 of 1991 provides:

" The obligations and liabilities under this Act or the Tax Administration Act of any person in respect of anything done or omitted to be done by that person while that person is a vendor shall not be affected by the fact that that person ceases to be a vendor or by the fact that, being registered as a vendor, the Commission has cancelled that person's registration as a member."

[13] Adv Ellis SC on behalf of the applicant argued that the respondent's case in a nutshell is that the payment referred to by the applicant was part of a larger settlement and constituted, a noted payment of a taxable supply, by the repayment of a loan. It is contended that the payment is not a unilateral juristic act, but a bilateral one requiring both the payer and the payee to be *ad idem* as to the payment and the allocation thereof. He relied on a translation by Barry JP as quoted in *Jefferson, Executor of Stewart v De Morgan* (1881/1882) 2 EDC at 205 dealing with what Voet said in 46.3.16:

" If the person who makes the payment is indebted on several accounts he can chose on what account his payment is to be taken, but if he makes no election, the creditor determines it, provided he can do so as he would do if he had himself made the payment, and consequently not in discharge of a debt in dispute, or not yet due, or only due *naturaliter*. It is however, necessary that the appropriation of should be made, whether, by the debtor or the creditor, immediately, that is as soon as the payment is made, or while it is being made; so that it may be free to the creditor not to accept, or the debtor not to pay, if either party wish to have the payment taken in respect of a debt which the other does not choose; but afterwards it is not allowed but then rather the rule of law begins to take effect."

Mr Ellis also referred to *Standard Bank v Oneanate Investments (Pty) Ltd* [1995] 4 All SA 128 (C). In this case the court summarised the law regarding to appropriation of credits as follows:

"A debtor who is indebted to his creditor in respect of more than one debt can when making a payment indicate, expressly or tacitly, how the payment is to be allocated. The creditor is not always bound to accept the payment on the basis tendered ... where the debtor fails to appropriate the payment the power to do so passes to the creditor who can then appropriate the payment, provided that he does so immediately and that he communicates his choice to the debtor within a reasonable time. The creditor's power is not an unlimited one. He cannot act inequitably ... failing appropriation by the debtor and the creditor, the common law developed a set of residual rules which guide the Courts unless it is found that the parties or the circumstances have either expressly or tacitly excluded one or more of them. ... the common rules seek to appropriate the payment on the principle of appropriating first to the debt which is most onerous to the debtor - the one which he has most interest in discharging ..."

[14] It is contended by the applicant that the first indication of the parties' intention must of course be the terms of the settlement agreement, Annexure "G" to the founding affidavit. The settlement agreement must in turn be interpreted against the background of the following dictum by Wallis JA in the matter of Natal Joint Municipal Pension Fund v Endumeni Municipality 2012

(4) SA 593 (SCA) at para [18] which reads as follows:

"Over the last century there have been significant developments in the law relating to the interpretation of documents both in this country and in others that follows similar rules to our own. It is unnecessary to add unduly to the burden of annotations by trawling through the case law on the construction of documents in order to trace those developments. ... the present state of law can be expressed as follows. Interpretation is the process of attributing meaning to the words used in a document, be it legislation, some other statutory instrument or contract. Having regard to the context provided by reading the particular provision or provisions in the light of the document as a whole and the circumstances attendant upon its coming into existence. Whatever the nature of the document, consideration must be given to the language used in the light of the ordinary rules of grammar and syntax; the context in which the provision appears; the apparent purpose to which it is directed and the material known to those responsible for its production. Where more than one meaning is possible, each possibility must be weighed in the light of all these factors. The process is objective, not subjective. A sensible meaning is to be preferred to one that leads to insensible or unbusinesslike results or undermines the apparent purpose of the document. Judges must be alert to and guard against the temptation to substitute what they regard as reasonable, sensible or businesslike for the words actually used. To do so in regard to a statute or statutory instrument is to cross the divide between interpretation and legislation. In a contractual context it is to make the contract for the parties other than the one they in fact made. The 'inevitable point of departure is the language of the provision itself'. Read in context and having regard to the purpose of the provision and the background to the preparation and production of the document. ... This is the approach that courts in South Africa should now follow without the need to cite authorities from an earlier era that are not necessarily consistent and frequently reflect an approach to interpretation that is no longer appropriate."

Mr Ellis also referred me to the reported case of Bothma Batho Transport (Pty) Ltd

2014

(2) SA 494 (SCA) at para [12] where Wallis JA said the following:

" Whilst the starting point remains the words of the document which are the only relevant mediums through which the parties have expressed their contractual intentions, the process of interpretation does not stop at a perceived literal meaning of those words, but considers them in the light of all relevant and admissible context, including the circumstances in which the document came into being. The former distinction between permissible background and surrounding circumstances never very clear, has fallen away. Interpretation is no longer a process that occurs in stages, but is 'essentially one unitary exercise'. Accordingly it is no longer helpful to refer to the earlier approach."

[15] Counsel for the applicant contends that the first step is to consider the document.

Paragraph 3.1 of the settlement agreement provides:

" The defendants shall collectively pay and shall be liable jointly and severally to the plaintiffs (for) an amount of R5,500,000.00 ... in full and final settlement of all claims of whatsoever nature, which the plaintiffs may have against the defendants."

[16] Although the settlement agreement does not expressly determine the appropriation of the payment to any particular debt, it records in paragraph 6.2:

" It is recorded that that the plaintiffs have agreed that Bergville Mall (Pty) Ltd has a claim against the estate in the amount of R2,735, 000.00. Upon payment of the final instalment of R2, 187,322.00 in terms of this agreement the plaintiff shall be obliged to immediately file a notice of withdrawal of all the actions institutes against the defendants, as referred to in paragraph

1. ..."

[17] It is applicant's contention that from a linguistic treatment of the settlement agreement it is clear that the parties had agreed that, upon payment of the amount of R5 500 000,00 the applicant would have:

17.1. Discharged its obligation towards the respondent for payment of the outstanding balance owed with regard to the building contract; and

17.2. Become entitled to lodge a claim against the estate, for its damages;

17.3. That of the amount of R5 500 000,00 the applicant had made payment of an amount of R3 871 469,90.

[18] The payment was received by the respondent without demur. In a letter dated 19 March 2014 the applicant's attorney recorded the following:

"This debt paid by Bergville Mall (Pty) Ltd in the amount of R3,871,469.90 was in respect of a pre-liquidation debt in respect of work done by Builtworx (Pty) Ltd prior to its liquidation, for and on behalf of Bergville Mall (Pty) Ltd."

Adv Ellis submits that this letter is in line with the background and surrounding circumstances and confirmed the applicant's intention at all relevant times to appropriate that payment to the pre-liquidation debt owed to the respondent in respect of the building works.

[19] The respondent did not contest the appropriation of the payment advanced by the applicant. In paragraph 24 of the answering affidavit the respondent says:

"There was no intention with the settlement to construe the payment as a payment attributed to any one of the various claims."

Consequently the applicant submits that it is the respondent's case that he did not appropriate the payment to any debt at all. If the payment was not attributed to a specific claim then the rule laid down in *Stiglingh v French* [1891]

- [1892] 9 SC 386 by Lawrence JP at 393 et seq held:

"The first rule is that the debtor, when he makes payment, is at liberty to declare under what head or to what account he wishes it to be entered. .. The second rule, as laid down by Van der Linden, is that 'when the debtor neglects to appropriate the creditor is at liberty when he has different accounts against the debtor to specify by his receipt the account which he means to place it'. Pothier quotes the rule as laid down in the Digest and discusses at some length the commentary of Bachovius to the effect 'that as long as the thing is still entire and as long as the debtor has not received from the creditor an acquittance, importing the implication, he may object to the application which the creditor would make to the account of those debts which the debtor had at least interest to acquit, and consequently may demand that the creditor should either make an equitable application by his acquittance or restore the money'."

[20] Relying on the above two rules Mr Ellis submits that as to date, the respondent has not communicated any allocation to the applicant. The applicant is therefore entitled to an allocation of the payment to the outstanding building works in the absence of a contrary allocation by the respondent. Alternatively applying the common law the most onerous debt is deemed to be paid by an unallocated payment received. In many cases that has been

construed as meaning the oldest debt because of the fact that such debt attracts the most interest. It is common cause on the papers that the building debt arose prior to liquidation. All other debts for which summons has been issued, had been issued against the applicant where debts based either on alleged loan agreements repayable on demand where demand was only made after liquidation, or on debts allegedly arising from the provisions of the Insolvency Act, the obligation of which only came about when the respondent was liquidated.

[21] In conclusion Mr Ellis SC argues that there is no merit in the respondent's contentions that:

21.1. The parties can, by forming an intention, determine the nature of a service as taxable or not. There is no legal foundation for this argument. Accordingly applicant is entitled to a tax invoice relating to the aforesaid payment.

21.2. Insofar respondent contends that since the payments were included in a liquidation and distribution account finally approved and confirmed by the Master and therefore "render the issue (the VAT certificate - own inclusion) that that was not included thereon unassailable". The applicant contends that the relief sought does not seek to upset the liquidation and distribution account and that the present

application does not include a claim for an order in terms of Section 112 of the Insolvency Act. Section 112 of the Insolvency Act, 1936 reads as follows:

" When a trustee's account has been opened to inspection by creditors as hereinbefore prescribed and -

- (a) no objection has been lodged; or
- (b) ...
- (c) ...

The master shall confirm the account and his confirmation shall be final save as against a person who may have been permitted by a Court before any dividend has been paid under the account, to reopen it."

[22] SARS did not prove a claim in the estate. The applicant's contention is that the relief sought against the respondent is a mandatory interdict to perform an act of an administrative nature, which the respondent is obliged to give effect to in terms of the Value-Added Tax Act, 1991. The issue of a tax invoice is a statutory obligation confirmed by a contractual obligation which cannot be undone by the liquidators having no intention to comply with the Act or the contract.

[23] The respondent opposes this application on the following grounds:

23.1. That the matter has become settled, the settlement agreement constitutes a compromise and is therefore *res judicata*;

23.2. Mr Lowe in his evidence under oath at the inquiry suggests that he wanted to leave the impression that all amounts payable to the respondent was in fact paid whereas he now implies in his supporting affidavit that the applicant had to be sued for some of the works performed for which no payment was made;

23.3. The respondent also denies that the settlement agreement amounts to a certificate of practical completion to be issued by the respondent on behalf of the insolvent.

23.4. The respondent further denies that there was ever a cancellation of the contract as set out in Annexure "A". According to the respondent's version as set out in the opposing papers, they have no recollection that Mr Lowe ever explained at the inquiry that there was a cancellation of the contract.

[24] In order to interpret the settlement agreement and the circumstances leading up thereto it is appropriate to first deal with the effect of the finally approved liquidation and distribution account by the Master, which by necessary inference includes the amounts paid in terms of the settlement.

24.1. It is common cause that if the relief sought is granted, it will affect the approved account. Under the account specific dividends were made available to creditors. Consequently, if the said relief is granted, it will be prejudicial to the other concurrent creditors and will reduce the free residue in the account with the amount for VAT, namely R475 443,66. Neither SARS or the Master of the High Court has been cited as interested parties in this application.

24.2. It is further common cause that all dividends were paid out and that the payments of these dividends were included in the liquidation and distribution account finally approved by the Master. This occurred before the present application was launched.

24.3. It is further common cause that no objection was lodged against the final liquidation and distribution account. The Master's confirmation confirms the account unless he directs otherwise. See in this regard section 112(a) read with section 111(2) of the Insolvency Act. If no objection is raised the objection to take it ordinarily precludes the creditor from recovering damages for the loss suffered

as a consequence of the confirmation and implementation of the incorrect account. The only exception would be if fraud was committed by the liquidators. It is the Master's duty to rule upon an objection. A ruling upon an objection by the Master would amount to "administrative action" by the Master, and such a ruling will consequently be subject to the provisions of the Promotion of Administrative Justice Act 3 of 2000. Anyone personally aggrieved by the Master's decision may approach the court on motion, after notice to the trustee, for an order setting aside such decision, and the court may confirm the account or otherwise order as he thinks fit. The applicant failed to object against the finalisation of the account.

24.4. Section 112 of the Insolvency Act, 24 of 1936 provides that the confirmation by an account of the Master is final, save as against the person who may have been permitted by the court before any dividend has been paid under the account, to re-open it. It follows from the aforesaid that unless an application is brought involving the Master as a respondent, the account remains final.

[25] Notwithstanding the applicant's denial, applicant is in essence seeking a setting aside of the Master's

decision confirming the liquidation and distribution account. This is not permissible on the facts placed before me. The only reason why applicant requires a VAT invoice is to reclaim the VAT payable on the relevant transaction on the basis that VAT was inclusive to the payment made. That, in turn, would necessarily lead to a reopening of the liquidation and distribution account.

[26] The background leading up to the settlement agreement must also be considered. The liquidators have stated in their opposing affidavit that had they been aware of the fact that the payment related to a vatable transaction, they would have demanded VAT to be paid on top of the settlement amount. If that is not specifically added on top of a vatable supply there is usually only a presumption that VAT is included, but any presumption can clearly be rebutted by evidence. In this particular instance the liquidators stated clearly that the VAT issue was not dealt with at all in the settlement agreement. They stated that the settlement agreement is a contract and they denied that they ever had the intention of entering into the contract on the basis that the payments made to them would be inclusive of VAT. Applicant's contention is that because respondent had not stipulated how the payments had to be applied, the applicant had the choice to decide how to appropriate the payments and to decide which debt to pay. In my view this argument cannot stand. After the settlement was concluded, all the previous debts were extinguished. Therefore, after the conclusion of the settlement agreement, it was no longer open for the applicant to decide to appropriate a certain amount to a vatable supply. Only debt remained after the settlement, and that is a debt compromised by virtue of the settlement. The debt created in the settlement was created by virtue of the settlement agreement. No provision is made for a vatable supply as the agreement is simply a compromise to pay a certain amount of money. Having regard to Mr Lowe's own version at the inquiry namely that the respondent as a fact does not have a claim against the applicant for unpaid building works, his ex post facto election to attribute a portion of the payment to a vatable supply is opportunistic, unfounded and in conflict with his earlier evidence.

[27] Applicant's reliance on section 26 of the VAT Act and more specifically section 26 thereof, relates to the fact that a mere

cancellation of a person's registration as a vendor, or if a person ceases to be a vendor, does not extinguish any obligation or

liability which a person had for anything done or omitted by that person whilst that person was a vendor. It appears from the inquiry

as well as from what is stated by the liquidators that whilst the respondent was a vendor, he did not issue any invoices to the applicant. This inference is drawn from the fact that Mr Lowe denied at the inquiry that anything is owed to the respondent for building work done. There was therefore no obligation on the respondent to issue vatable invoices as is now claimed. In any event a VAT vendor is only entitled to claim retrospectively the VAT on transactions for a maximum period of five years before the invoice is issued. If the respondent has in fact had done building work to the applicant, that building was done already prior to December 2010 and the

VAT invoice had to be issued for the work done prior to December

2010. The applicant only brought this application in February 2015 requesting the issuing of invoices relating to construction work done prior to December 2010. The applicant does not specify the period or dates or work done for which he became entitled to VAT invoices. The applicant's version is solely based on figures used to arrive at a settlement amount. The settlement cannot be regarded as a certificate of completion and does not entitle the applicant to claim a VAT invoice. I further take into account the applicant's failure to claim a VAT invoice immediately or within a reasonable time. I further take into account that no proof could be found that any tax invoices were previously issued and applicant's failure to object against the confirmation of the liquidation and distribution account. The case law referred to by Adv Ellis SC refers apparently to a situation where business is done under normal circumstances and not

one affected after liquidation, which amounts to a compromise. It follows that the five years to claim VAT retrospectively has already expired.

[28] Applicant's contention that he as applicant is entitled to make an election which debt to pay as set out before cannot be upheld. There were different claims, constituting different debts, before the settlement. Upon conclusion of the settlement it was only possible for the applicant to pay in accordance with the settlement, and the applicant no longer had an election to pay one of the previously existing debts which were in any event extinguished and substituted by the single debt created. The payment made by the applicant after the conclusion of the settlement agreement could only have been a payment under the settlement. Payment is a bilateral act and requires the participation of both parties. See in this regard *Vo/kskas Bank Beperk v Bankorp Bpk (HIA Trust Bank) en 'n Ander* [1991] ZASCA 57; 1991

(3) SA 605 (A) at 612C where Hefer JA stated as follows:

"Derdens: beta/ing is a tweesydigse regshandeling wat, tensy anders ooreengekom, die medewerking van beide parlye verg."

See also *Trans-Atlantic Equipment (Ply) Ltd v Minister of Transport* 2000 (2) SA 167 (T) at 1770.

[29] VAT is only payable if there was a meeting of minds regarding the debt involved. Applicant contends that the payment in terms of the settlement includes the payment for building works done more than five years before the conclusion of the settlement agreement. The respondent on the other hand, expected payment in terms of the settlement agreement. On the basis of the two different intentions,

as expressed by the applicant and the respondent respectively, I cannot find that there was a bilateral concurrence of minds by the applicant and the respondent regarding the nature of the payment. The surrounding circumstances and facts support this view. The respondent stated that they would have never accepted a payment from the applicant if they knew that the applicant was afterwards going to contend that VAT was in fact included in the amount of the payment. The

respondent's version that dividends were paid to the various creditors without deducting any amount for so-called vatable supplies is uncontested. The final liquidation and distribution account as confirmed by the Master confirms that no VAT is due in terms of the settlement agreement and accordingly does not contain any reference to VAT payable in terms of a building contract. The applicant did not object to this final liquidation and distribution account. The failure of the applicant to object against the confirmation of the final liquidation and distribution account is clearly a confirmation that no VAT was payable on the building contract, as supported by the fact that no previous invoices were issued in regard to the set building contract and that no previous payments were made for VAT on the said building contract.

[30] In conclusion it is my finding that the respondent is not obliged to supply a VAT invoice as claimed by the applicant. Insofar that any reliance is placed by the applicant on an opinion obtained from SARS that VAT is in fact recoverable, I place

..on record that I do not take any cognisance of this opinion as it is merely an opinion based on facts supplied by the applicant to SARS which does not include the full picture of what transpired between the parties.

I therefore make the following order:

1. The application is dismissed.
2. The applicant is ordered to pay the respondent's cost such cost to include the cost of senior counsel.

H J DE VOS

JUDGE OF THE HIGH COURT OF SOUTH AFRICA

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