

Media Statement



Tel: +27 12 845 6000

Email:
media@npa.gov.za

Victoria & Griffiths
Mxenge Building
123 Westlake Avenue
Weavind Park
Silverton
Pretoria

www.npa.gov.za

TO: ALL MEDIA

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RE: DUTY FREE SHOP DIRECTOR SENTENCED FOR FRAUD

Last Friday, the Cape Town Regional Court sentenced Herve Belliard to a fine of R 25 000 or 18 months imprisonment and a further 5 years imprisonment wholly suspended for a period of 5 years. This sentence has conditions attached to it, which include that the accused is not convicted of fraud, theft or any other offence of which dishonesty is an element of the crime, which was committed during the period of suspension. He is also not allowed in dealing in goods from a bonded warehouse contrary to the provisions of the Customs and Excise Act.

Belliard was a Director at Weitnauer Africa (Cape Branch) (Pty) Ltd during a period that included January 2003 to December 2003. Weitnauer had a Customs and Excise Warehouse ("bonded warehouse") in Duncan Road at the Port of Cape Town, at the Waterfront. Goods kept in storage at this bonded warehouse were solely for export purposes and as such were not subject to Customs and Excise duties and VAT.

The RMS St Helena of London ("St Helena") is a British cargo liner that at the time of the offences primarily sailed between the British territory, Saint Helena and Cape Town. Crew members of the cargo liner, St Helena, upon visits to the Port of Cape Town, occasionally made purchases at Weitnauer. The crew members would not have to pay Customs and Excise duties and VAT on their purchases from the bonded warehouse as the goods were for consumption or use outside of South Africa. In order to prove that such goods were purchased for consumption or use outside of South Africa, the ship captain`s stamp would be placed next to the entry of such purchases at the bonded warehouse.

The accused made personal purchases for home consumption in South Africa from Weitnauer. In order to avoid paying Customs and Excise duties and VAT, the accused made false entries in the registers of the bonded warehouse in which these sales were

reflected. He also made use of a copy of the ship captain`s stamp to place an official stamp next to the false entries made. By doing so, he made it seem as if crew members of the cargo liner, St Helena had made these purchases. After making these false entries, he would then not pay the Customs and Excise duties or VAT which were due to SARS and as such the Commissioner of SARS suffered a loss in the amount of R 7905-93 (R5352-55 in Customs and Excise duties and R2557-94 in VAT).

Advocate Conrad Heydenrych who prosecuted the matter said the accused was in a position of trust in respect of his relationship with SARS, as a person with access to a bonded warehouse, and he abused the said position of trust. "The offence was not committed on the spur of the moment, but was carefully planned and premeditated (as reflected in the creation of a copy of a ship captain`s stamp). He did not commit these offences because of need, but rather out of greed. Due to the hard work of the investigators, the accused is sentenced to a fine and a lengthy period of suspended imprisonment. Not only was the actual prejudice suffered by the fiscus recouped, but the period of suspended imprisonment will act as a deterrent to the accused. This sentence sends a strong message to other potential offenders," he added.

The court ordered the accused to pay the full amount to the Clerk of the Court at the Cape Town Magistrate`s Court on the day of sentencing.

Kind Regards,

Eric Ntabazalila

Regional Spokesperson: DPP Western Cape

Enquiries: entabazalila@npa.gov.za

073 062 1222