

COURT ONLINE COVER PAGE

IN THE HIGH COURT OF SOUTH AFRICA
Gauteng Local Division, Johannesburg

CASE NO: **2025-092906**

In the matter between:

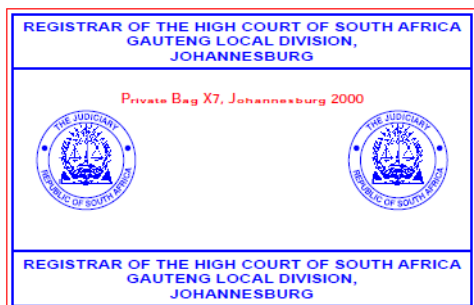
ORGANISATION UNDOING TAX ABUSE NPC Plaintiff / Applicant / Appellant

and

CITY OF JOHANNESBURG METROPOLITAN MUNICIPALITY, THE MUNICIPAL MANAGER CITY OF JOHANNESBURG METROPOLITAN MUNICIPALITY, THE EXECUTIVE MAYOR CITY OF JOHANNESBURG METROPOLITAN MUNICIPALITY Defendant / Respondent

Annexure 03

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ELECTRONICALLY SIGNED BY:

**Registrar of High Court , Gauteng
Local Division,Johannesburg**

"FA₃"**PART B: ESTABLISHMENT AND GOVERNING PROVISIONS****2 JURISTIC PERSONALITY OF THE COMPANY**

- 2.1 The Company is incorporated as a non-profit company, as defined in the Companies Act, and has juristic personality from the date and time that the incorporation of the Company is registered, as stated in its registration certificate and as contemplated in section 19(1).
- 2.2 The Company is incorporated in accordance with and governed by –
- 2.2.1 the unalterable provisions of the Companies Act, subject only to such higher standards, greater restrictions, longer periods of time or similarly more onerous requirements as may be imposed on the Company by this Memorandum of Incorporation in relation to such unalterable provisions;
 - 2.2.2 the alterable provisions of the Companies Act, subject to the limitations, extensions, variations or substitutions set out in this Memorandum of Incorporation;
 - 2.2.3 the other provisions of this Memorandum of Incorporation; and
 - 2.2.4 its Rules, if any.

**3 OBJECTIVES OF THE COMPANY**

- 3.1 The principal objective of the Company is the promotion and advocacy of human rights and democracy in South Africa through the advancement and protection of the rights, values and principles enshrined in the Constitution of the Republic South Africa, 1996.
- 3.2 In particular the Company shall, through conducting the Activities, focus on –
- 3.2.1 promoting Taxpayers' rights by –
 - 3.2.1.1 legitimately challenging the unlawful squandering, maladministration and/or corrupt use of Government Funding; and
 - 3.2.1.2 legitimately challenging laws, policies and regulations which are irrational or ineffective for their intended purposes;
 - 3.2.2 supporting organised civil society by –
 - 3.2.2.1 community engagement and empowerment platforms, the purpose of which shall be to provide access to necessary and useful platforms and/or services which will assist and enable organisations and communities to network and apply, constructive and engaging initiatives and links intended to promote the common interests of Taxpayers through information sharing, training, driving transparency and ensuring improved governance within Government structures;
 - 3.2.2.2 assisting community organisations through structures, electronic and communication platforms to engage with their members and communities on their activities and work in holding local, provincial and national government bodies to account to their constituents;

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3.2.2.3 selling apparel that promotes the aims and messages of the civil action organisations; and

3.2.2.4 providing services to citizens who require assistance in dealing with shortfalls and inefficiencies of government statutes and services to society.

3.3 The provisions of this Memorandum of Incorporation are consistent with the principles set out in item 1(2) to item 1(6) of Schedule 1 to the Companies Act in so far as such principles are applicable to the Company and no amendment of this Memorandum of Incorporation shall be competent to the extent that it is contrary to or negates any of such principles.

4 NON-PROFIT COMPANY REQUIREMENTS

4.1 The Company is a non-profit company, and accordingly the Company –

4.1.1 must apply all of its assets and income, however derived, to advance its stated Objectives set out in clauses 3.1 and 3.2; and

4.1.2 subject to clause 4.1.1, may –

4.1.2.1 acquire and hold securities issued by a profit company; or

4.1.2.2 directly or indirectly, alone or with any other person, carry on the Business Activities, provided such activities are consistent with or ancillary to its stated Objectives.

4.2 The Company, as a non-profit company, must not, directly or indirectly, pay any portion of its income or transfer any of its assets, regardless as to how the income or asset was derived, to any person who is or was an incorporator of the Company, or who is a Director, or person appointing a Director of the Company, except –

4.2.1 as reasonable –

4.2.1.1 remuneration for goods delivered or services rendered to, or at the direction of the Company; or

4.2.1.2 payment of, or reimbursement for, expenses incurred to advance a stated object of the Company;

4.2.2 as payment of an amount due and payable by the Company in terms of a *bona fide* agreement between the Company and that person or another,

4.2.3 as payment in respect of any rights of that person, to the extent that such rights are administered by the Company in order to advance a stated object of the Company; or

4.2.4 in respect of any legal obligation binding on the Company.

5 COMPANY NOT TO HAVE MEMBERS

As contemplated in item 4(1) of Schedule 1 to the Companies Act, the Company has no members.

6 TAX EXEMPTION REQUIREMENTS

6.1 It is envisaged that the Company, in order to achieve the Objectives, shall apply to the Commissioner for approval –

6.1.1 principally, as a Public Benefit Organisation; and



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