OUBAS / E. M. DLAMINI ARCHIVES

EPISODE 22

WHICH DATE CONTROLS AFTER SEQUESTRATION?

The accounting date, final-order date and tax identity cannot be treated as one event.

Status	LOCKED V1.0 — public-education script and production brief
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Editorial rule	Documents, attributed allegations and unresolved matters remain distinct

Development notice

This episode is public education, not legal or tax advice and not a finding about any person or institution. Current disputes are described from dated documents and attributed positions. Viewers must obtain advice on their own facts.

1. Episode mandate

This episode explains how a historical accounting request beginning on 5 December 2024 can coexist with a final sequestration order dated 13 February 2026, while SARS coding and trustee appointment may involve further administrative dates. It teaches viewers to ask what legal purpose each date serves.

2. Audience learning outcomes

- Introduce the historical-accounting, court-order and SARS/administration clocks.

- Explain that an issued order and a requested accounting period answer different questions.
- Show the pre-sequestration personal identity and the need for the official coding date.
- Separate the insolvent estate from the individual's post-sequestration identity.

3. Twenty-four-minute architecture

Sequence	Function
00:00–04:00 — Three clocks	Introduce the historical-accounting, court-order and SARS/administration clocks.
04:00–08:00 — What the order does	Explain that an issued order and a requested accounting period answer different questions.
08:00–12:00 — Taxpayer one	Show the pre-sequestration personal identity and the need for the official coding date.
12:00–16:00 — Taxpayer two and three	Separate the insolvent estate from the individual's post-sequestration identity.
16:00–20:00 — Classification before calculation	Demonstrate why rent, expenses and bank movements cannot be assigned safely without roles and periods.
20:00–24:00 — Ask for the record	End with the documents needed: report to SARS, case reference, tax numbers, representative and written directions.

4. Presenter script spine

1. 00:00–04:00 — Three clocks

Introduce the historical-accounting, court-order and SARS/administration clocks.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

2. 04:00–08:00 — What the order does

Explain that an issued order and a requested accounting period answer different questions.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

3. 08:00–12:00 — Taxpayer one

Show the pre-sequestration personal identity and the need for the official coding date.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

4. 12:00–16:00 — Taxpayer two and three

Separate the insolvent estate from the individual's post-sequestration identity.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

5. 16:00–20:00 — Classification before calculation

Demonstrate why rent, expenses and bank movements cannot be assigned safely without roles and periods.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

6. 20:00–24:00 — Ask for the record

End with the documents needed: report to SARS, case reference, tax numbers, representative and written directions.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

5. What this episode does not decide

- It does not determine the legally effective date in any pending dispute.
- It does not advise the viewer which return to file.
- It does not treat a trustee's accounting request as a SARS determination.
- It does not disclose tax numbers or credentials.

6. OUBAS analysis

The central discipline is classification. A document request is not automatically a tax date; an attorney is not automatically the statutory office-holder; a criminal complaint is not a conviction; and an unresolved record is not proof of what the missing record would show.

7. OUBAS principle

Public accountability becomes stronger when every institution, role, date and evidentiary status is kept in its correct legal container.

8. Knowledge check

1. What is the controlling distinction in “Which Date Controls After Sequestration?”?
2. Which document or official record would resolve the principal uncertainty?
3. Why must an allegation, a filed submission and an official finding be shown differently?
4. What should a person do when two institutions give apparently inconsistent directions?
5. Which privacy or non-interference rule applies before publication?

9. Crosswalk and lock

Crosswalk: C26, C27, C28 and F6. Book destination: Volume VI Holding Ledger — Estate and Tax Administration.

LOCKED: title, controlling question, architecture, analysis, principle and safety controls. UPDATE-GATED: all current facts, official responses, later rulings and personal particulars.