

RIGHT OF APPEARANCE AT TAXATION

1. LS Fenyane v N Ndengane no unreported GLD (JHB) 11th March 2024 – A person needs to be a duly admitted and enrolled attorney to have a right of appearance in the High Court – no need to have a right of appearance certificate.
2. JJVR v The Taxing Master unreported EC 20th October 2023 – full bench – Non attorneys (e.g. Cost Consultants) may no appear in the High Court, not even with a legal practitioner.
3. Brenner v Sonnenberg, Murphy, Leo Burnet (Pty) LTD [1999] (4) SA 503 (W) – A cost consultant who has their name on the roll of attorneys has a right to appear.
4. A.B.F. Middleberg v The Taxing Master and 4 others unreported TPD 26645/97 – a cost consultant (not admitted) and an admitted advocate can appear.
5. Coca Cola v Venter and other unreported TPD cases 7440/96 and 26491/96 – not a candidate attorney in the High Court.
6. Engelbrecht v MMF unreported TPD 10130/96 – The MMF can in terms of the conditions of Act 93/1989 at article 30.
7. Silver (M.J.), Rothbart & Cohen in re Lowveld Macadamia Industries (Bpk) 1996 (4) SA 633 (T) – not a shareholder of a company.
8. Nedperm Bank Ltd v Desbie (Pty) LTD 1995 (2) SA 711 (W) – not directors on behalf of a company. Litigants in person can appear.
9. Swart v Administrator TVL (unreported TPD 5684/94) qualified attorneys, and unqualified attorneys provided they are accompanied by an admitted attorney or advocate may appear.
10. Riesnik v Riesnik and Taxing Master Johannesburg (unreported WLD 5954/88) – not articulated clerks in the High Court.

11. Caietta v Gess 1988 (2) SA 395 SWA – in SWA only persons admitted and enrolled in SWA may appear.
12. Bills of costs (Pty) LTD v The Registrar Cape 1979 (3) SA 923 AD – only persons permitted to practice may appear.

Comments

- High Court – persons who apparently may appear: the litigants in person, their attorneys of record, an attorney with a mandate, an advocate on brief to appear.
- Magistrate's court – The same as above, as well as a candidate attorney doing articles with the attorney of record.