



THE SUPREME COURT OF APPEAL OF SOUTH AFRICA
MEDIA SUMMARY OF JUDGMENT DELIVERED IN THE SUPREME COURT OF
APPEAL

From: The Registrar, Supreme Court of Appeal

Date: 25 September 2025

Status: Immediate

The following summary is for the benefit of the media in the reporting of this case and does not form part of the judgments of the Supreme Court of Appeal

Moremi Treasure v The State (881/2024) [2025] ZASCA 137 (25 September 2025)

The Supreme Court of Appeal (SCA), in a unanimous judgment delivered today, dismissed an appeal against the refusal by the Gauteng Division of the High Court, Pretoria, sitting as court of appeal, to grant leave to the appellant, Mrs Treasure Moremi, to appeal the sentence which was imposed on her by the Specialised Commercial Crimes Court, Regional Division of Gauteng, Pretoria (the trial court).

Following a plea of guilty, the appellant and her co-accused, Denmag Trading (Pty) Ltd (Denmag), were convicted of fraud of an amount of R10 619 677.89. She was sentenced to a period of ten years' imprisonment. After an unsuccessful application to the trial court for leave to appeal against her sentence, she petitioned the Gauteng Division of the High Court of South Africa, Pretoria (the high court) for leave to appeal, which was likewise refused. The SCA granted her special leave to appeal against the order of the high court. The issue for determination in the appeal was whether the appellant established that there were reasonable prospect of success in any further appeal against her sentence.

The appellant was all material times a director and shareholder of Denmag, responsible for its finances. During the Covid 19 lockdown restrictions Denmag's operations, in common with most businesses in South Africa, were temporarily suspended for a period of some four months. To alleviate the financial hardship of the lockdown, the South African government introduced a Temporary Employee/Employer Relief fund (TERS) to assist businesses and their employees. TERS was administered by the Department of Labour (the department). At the time Denmag had 22 employees. From April to June 2020, the appellant however submitted 32 claims, as if Denmag had 533 employees in its employ claiming a total amount of R10 619 677.89 under TERS. The claims were met by the department making payment of the amount claimed in respect of these 'ghost' employees, to Denmag. The funds were used by the appellant and Denmag. She subsequently approached the department and admitted to having been overpaid, claiming that this was as a result of 'a mistake or error'. An amount of R3 545 474.71 was repaid. In the bail application which followed her subsequent arrest, she filed an affidavit stating that she would plead not guilty at the trial. At the criminal trial she however pleaded guilty. As the amount involved exceeded R500 000, the minimum sentence legislation, absent substantial and compelling circumstances, prescribed a minimum sentence of 15 years' imprisonment. The trial court concluded that a sentence of incarceration was the only appropriate form of sentence. It however found that there were substantial and compelling circumstances justifying a deviation from the prescribed minimum and thus imposed a sentence of 10 years' imprisonment.

On appeal the appellant argued: that the sentence induces a sense of shock; that the trial court had not given due regard to a Pre-Sentence report and a Correctional Supervision Investigation report; and that the trial court had not given due regard to her mitigatory circumstances which, according to the submissions in her heads of argument, 'loudly screamed for a non-custodial sentence'. The appellant submitted that she should have been given a wholly suspended sentence, or alternatively correctional supervision, but not a custodial sentence.

The SCA emphasized that an appeal court does not lightly interfere with the discretion exercised by a trial court when determining that a particular sentence is appropriate. It would generally only interfere if the trial court committed a material misdirection, or if the sentence imposed is so startling inappropriate that it induces a sense of shock. After a careful analysis of the judgment of the trial court the SCA concluded that the trial court did not commit any material mis-directions, that it had proper regard to the two reports, and that it properly considered and weighed the seriousness of the crime, the personal circumstances and the interest of the appellant, and the interest of society, including the interests of her children and that she was a first offender.

The fraud of which the appellant was convicted was serious and called for a custodial sentence for the various reasons stated by the trial court. The trial court exercised its discretion carefully and concluded that other forms of sentence, such as, for example, a fine, a suspended or partially suspended sentence, correctional supervision, or a combination of some of these forms of punishment, were not appropriate and that a custodial sentence was required. It gave a thorough, balanced and carefully reasoned judgment. The appellant had misappropriated substantial funds set aside to alleviate the plight of South Africans, to selfishly enrich herself and her company. This at a time when South Africa was in a dire state. Her conduct was not merely unlawful, but inconsiderate, violated every aspect of ubuntu and displayed a lack of empathy with the plight of many others who were suffering considerably more than her. Imprisonment was the appropriate punishment in view of the seriousness and prevalence of the crime committed.

Corruption and fraud are destroying the fabric of our society and must be countered by effective deterrent punishment, obviously with due regard to appropriate mitigatory and other factors, which the trial court properly took into account. The trial court exercised a discretion in determining the sentence it imposed. The high court had not erred in concluding that there were no reasonable prospects that a court of appeal will interfere with the sentence imposed.

The appeal was therefore dismissed.

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