



THE SUPREME COURT OF APPEAL
REPUBLIC OF SOUTH AFRICA

MEDIA SUMMARY – JUDGMENT DELIVERED IN THE SUPREME COURT OF APPEAL

From: The Registrar, Supreme Court of Appeal
Date: Tuesday, 25 September 2007
Status: Immediate

On 25 September 2007 the Supreme Court of Appeal gave judgment in *Progress Office Machines v The International Trade Administration Commission* upholding an appeal from the Durban High Court concerning the duration of anti-dumping duty imposed by the Minister of Finance in terms of ss 55 and 56 of the Customs and Excise Act 94 of 1964. The Minister of Finance had imposed anti-dumping duty in respect of paper products in particular A4 paper imported from Singapore by notice in the *Government Gazette* on 28 May 1999. The duty was imposed 'with retrospective effect to 27 November 1998'. It was common cause between the parties that the anti-dumping duty imposed was to endure for a period of five years. The only question was whether the period commenced on 28 May 1999 or on 27 November 1998. The Supreme Court of Appeal held that the duty was imposed with retroactive effect so that the period of five years commenced to run from 27 November 1998. The appellant imported A4 paper from Singapore during the period 8 January to 20 September 2004. No anti-dumping duty was therefore payable on the imports since the duty had expired five years after its imposition, viz on 27 November 2003.

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