

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 30 November 2010
STATUS Immediate

Please note that the media summary is for the benefit of the media and does not form part of the judgment.

The Commissioner for the South African Revenue Service

v

Saira Essa Productions CC and 2 Others

(162/10) [2010] ZASCA 154 (30 November 2010)

Media Statement

The Supreme Court of Appeal upheld an appeal by SARS against an order by the North Gauteng High Court which declared that Saira Essa Productions CC and its members, Saira Essa and her husband Mark Corlett, were granted amnesty from criminal prosecution for VAT related offences which are pending in the regional court, Johannesburg.

The Supreme Court of Appeal held that in terms of ss 5(2) and 10(a) of the Small Business Tax Act, SARS was precluded from approving an amnesty application after a notice of investigation had already been issued (s 5(2)), and after the VAT had been paid (s 10(a)). The court further held that the criminal proceedings in the regional court should not have been interrupted pending the application to the high court to determine this issue.

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