



## 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** 28 March 2014  
**STATUS** Immediate

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

*GB Mining v Commissioner: SARS (903/2012) [2014] ZASCA 29 (28 March 2014)*

#### **Media Statement**

The SCA dismissed an appeal in which GB Mining (appellant) sought to challenge revised assessments for the payment of tax as determined by the Commissioner: SARS (respondent). One of the main grounds relied upon was that certain of the assessments were based upon incorrect facts supplied by GB Mining to the Commissioner: SARS. It was held that GB Mining bore the onus of proving by credible and reliable evidence, what it alleged were the correct facts, which it failed to do.

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