

## 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** 27 May 2015

STATUS Immediate

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

Medox Limited v The Commissioner for SARS (20059/2014) [2015] ZASCA 74 (27 May 2015)

## **MEDIA STATEMENT**

The SCA today dismissed the appeal of a taxpayer who sought to have the income tax assessments issued by the Commissioner of SARS, declared null and void. It held that, in view of the taxpayer's failure to object to the assessmnts, the high court was correct in finding that the taxpayer was not entitled to a declaratory order to have the assessments set aside.