



THE SUPREME COURT OF APPEAL  
OF SOUTH AFRICA

MEDIA SUMMARY – JUDGMENT DELIVERED IN THE SUPREME COURT OF APPEAL

From: The Registrar, Supreme Court of Appeal  
Date: 1 April 2016  
Status: Immediate

*Please note that the media summary is intended for the benefit of the media and does not form part of the judgment of the Supreme Court of Appeal*

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**Neutral Citation:** *CSARS v Coltrade International* (54/2015) [2016] ZASCA 53 (1 April 2016)

Section 47 of the Customs and Excise Act 91 of 1964 provides for duties to be paid on goods imported into this country. In terms of the Schedule to that Act, different rates of duty are imposed in respect of various tariff headings. The issue in the above appeal was into which tariff sub-heading the coconut cream, coconut milk and coconut powder imported by the respondent, Coltrade International CC, properly fall?

Although these products had been imported since March 2005 under the tariff heading TH2008.19, in 2012 SARS officials in East London sought to impose a different tariff. This led to the appropriate tariff being determined by the Commissioner, South African Revenue Service as TH2106.90.90. Coltrade appealed to the Gauteng Division of the High Court, Pretoria against this determination. That court upheld Coltrade's contention that the appropriate tariff was indeed TH2008.19.

SARS proceeded to appeal to the Supreme Court of Appeal against this latter decision. However, the court today dismissed its appeal, holding that the Pretoria High Court had correctly concluded that the correct tariff was TH2008.19. The appeal was therefore dismissed, with costs.

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