



## 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** 1 June 2016  
**STATUS** Immediate

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

*Avenant v CSARS (367/2015) [2016] ZASCA 90 (1 June 2016)*

#### **Media Statement**

The SCA dismissed an appeal in which the appellant had unsuccessfully challenged a tax assessment by the respondent, before the Tax Court. It was decided that the delivery of grapes by the appellant to a co-operative winery of which he was a member, which had been pressed into a pulp, as the first step in making wine and thereafter mixed with the pulp of other members of the co-operative, as at the end of the tax year, qualified as 'produce held and not disposed of' by the appellant, for the purposes of paragraphs 2, 3(1), 4(1) and 9 of the First Schedule to the Income Tax Act 58 of 1962.

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