

IN THE HIGH COURT OF SOUTH AFRICA
(GAUTENG DIVISION, PRETORIA)



Case number: 39219/2014

Date: 21/8/2015

DELETE WHICHEVER IS NOT APPLICABLE	
(1) REPORTABLE: YES/NO	YES
(2) OF INTEREST TO OTHERS JUDGES: YES/NO	YES
(3) REVISED	
21/8/2015	<i>[Signature]</i>
DATE	SIGNATURE

In the matter between:

**THE COMMISSIONER FOR THE SOUTH
AFRICAN REVENUE SERVICE**

APPLICANT

And

ALAN GEORGE MARSHALL N.O.

1ST RESPONDENT

RENE PIETER DE WET N.O.

2ND RESPONDENT

KNOWLEDGE LWAZI MBOYI N.O.

3RD RESPONDENT

JOHN ANDREW DE MARTIN N.O.

4TH RESPONDENT

RAY SIPHOSOMHLE SITHEMBELE

5TH RESPONDENT

MSENGANA N.O.

KOVIN SHUNMUGAM NAIDOO

6TH RESPONDENT

SAMSON MAKHUDU GULUBE

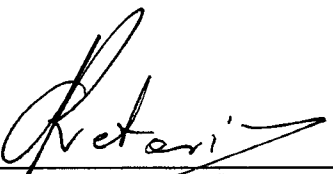
7TH RESPONDENT

8TH RESPONDENT

JUDGMENT
(APPLICATION FOR LEAVE TO APPEAL)

PRETORIUS J.

- [1] This is an application for leave to appeal against the judgment delivered on 6 May 2015.
- [2] I have read the notice for the application for leave to appeal and have listened to the arguments by counsel.
- [3] Although I am still convinced that my finding on the interpretation of section 8(5) of the Value Added Tax No. 89 of 1991 read with section 11(2) of the Value Added Tax Act is correct, there is a possibility that another court may come to a different conclusion.
- [4] Therefore I make the following order:
1. Leave to appeal is granted to the Supreme Court of Appeal;
 2. Costs of this application to be costs in the appeal.



Judge C Pretorius

Case number : 39219/2014

Appeal for leave to appeal

heard on : 6 August 2015

For the Applicant : Adv. A Sholto-Douglas/Adv Cassim

Instructed by : STATE ATTORNEY

For the Respondent : Adv. PA Swanepoel

Instructed by : EDWARD NATHAN SONNENBERGS
INC

Date of Judgment : 21/8/2015