

Supreme Court of Appeal of South Africa

MEDIA STATEMENT

From: The Registrar, Supreme Court of Appeal

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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.

In *Distell v CSARS* (Appeal 416/09) the SCA has ended a long-running dispute between the Commissioner of Customs and Excise and the liquor producer Distell Ltd over the tariff classification of ‘wine coolers’, in favour of the manufacturer.

The effect of the judgment, which effectively overturns the rulings in two lower courts, is that such coolers fall to be classified as ‘mixtures of fermented beverages’ (wine) and ‘non-alcoholic beverages’ (water) and not as ‘other fermented beverages’ as contended by the Commissioner.

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