

ANNOUNCEMENT

I wish to announce to the House that, I have received the determination of the Supreme Court in respect of the Bill titled "**Value Added Tax (Amendment)**" which has been challenged in the Supreme Court in terms of Article 121 of the Constitution.

The Court has determined that the provisions contained in Article 152 of the Constitution and Standing Order 133 are imperative in character and the failure to follow them render the subsequent proceedings nullity.

Since the due process had not been complied with in terms of Article 78 (2) and 152 in the Constitution before the bill was introduced in Parliament, the Supreme Court has made in terms of Articles 120 and 121 read with Article 123 and 152 of the Constitution, that no determination would be made at this stage on the ground of challenge raised by the petitioners.

I direct that the determination of the Supreme Court be printed in the official report of today's proceedings.