<u>ANNOUNCEMENT</u>

I wish to announce the determination of the Supreme Court on the Bill titled "**Inland Revenue (Amendment)**" in respect of which petitions have been filed in the Supreme Court in terms of Article 121(1) of the Constitution.

The Supreme Court has determined that exclusion of "full-time employee of the taxpayer" from the applicability of section 126(5) of the principal enactment is inconsistent with Article 12(1) of the Constitution.

The Court further stated that the Bill and its provisions will cease to be inconsistent with the Constitution and can be passed by a simple majority in Parliament if Clauses 40 and 47 are amended as stated in the determination of the Court.

I order that the determination of the Supreme Court be printed in the Official Report of today's proceedings.