



With regards to the alternative statutory charges, the SCA held that these charges entailed some complexity because s 59 of the VAT Act was repealed by s 271 of the TAA and it was doubtful that these statutory charges are valid in law because the TAA commenced on 1 October 2012 and the statutory offences with which Mr Naraidu was charged are alleged to have occurred in 2013 and 2014. In any event, the SCA, held that while Mr Naraidu sought to secure a refund for SFF, the State did not discharge its onus to prove that he intended to do so knowing that SFF was not entitled to the refund and thus, could not be convicted on the alternative statutory charges.

In the result, the appeal succeeded; the orders of the high court and the regional court were set aside; and Mr Naraidu was acquitted of the charges against him.

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