



## CARIBBEAN COURT OF JUSTICE

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### **CCJ JUDGMENT- RUDISA BEVERAGES & JUICES N.V. and CARIBBEAN INTERNATIONAL DISTRIBUTORS INC V THE STATE OF GUYANA**

**CCJ, Port of Spain.** Today a reserved judgment was delivered in the Original Jurisdiction in Rudisa Beverages and Juices N.V. and Caribbean International Distributors Inc v the State of Guyana, at the CCJ Headquarters in Port of Spain.

Rudisa's application was based on the provisions of the Customs Act of Guyana which imposes an environmental tax on all imported non-returnable beverage containers. No similar tax is imposed on domestic producers. Rudisa argued that the legislation violated the trade policy contained in Part Five of the Revised Treaty of Chaguarmas (RTC), in particular the free movement of goods and the prohibition on import duties on goods of Community origin. The State of Guyana admitted that the legislation was inconsistent with the RTC especially as it discriminated against Community goods. Guyana emphasised that its government attempted to amend the legislation but its efforts were defeated in that country's National Assembly. Guyana also argued that the aim of the legislation was environmental protection and that Guyana is renowned for its attention to environmental concerns.

The Court held that Article 87 of the RTC imposed an absolute prohibition on import duties on goods of Community origin. The purpose of the Customs Act of Guyana was irrelevant. The State of Guyana is indivisible for purposes of liability and so a breach of the RTC cannot be excused on the basis that the government was unable to obtain from the National Assembly necessary amendments to domestic legislation.

The Court held the Claimants were entitled to a declaration that the legislation was inconsistent with the RTC. The Claimants were also entitled to be repaid the environmental taxes collected from them up to 2013 amounting to US\$6,047,244.47 in addition to any further sums paid up to the date of the judgement. The State of Guyana was also ordered to take the necessary legal or other measures to prevent the collection of the environmental tax on goods of Community origin. Guyana is obliged to file a report with the Court within six months on their compliance with the orders made by the Court.

The final judgment of the Court and an Executive Summary is available on the CCJ's website at [www.caribbeancourtjustice.org](http://www.caribbeancourtjustice.org).

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