IN THE CARIBBEAN COURT OF JUSTICE

Original Jurisdiction

CCJ Application No. OA 2 of 2009

Between

Trinidad Cement Limited

TCL Guyana Incorporated

Claimants

And

The State of the Co-Operative Republic Of Guyana

Defendant

THE COURT,

composed of M de la Bastide, President and R Nelson, A Saunders, J Wit and D Hayton, Judges

having regard to the originating application filed at the Court on the 22nd day of January 2009 with annexures, the defence filed on the 12th day of March 2009, the written submissions of the Claimants and the Defendant both filed on the 19th day of May 2009, the further submissions of the Defendant filed on the 4th day of June 2009, the witness statements filed on behalf of the Claimants and Defendant on the 29th day of May 2009 and the 8th day of June 2009 respectively and to the public hearings held on 15th and 16th June 2009

after considering the oral evidence submitted on behalf of the Claimants and the Defendant

and taking into account the written submissions and oral observations made on behalf of:

- the Claimants by Dr C Denbow, SC Attorney-at-law

- the State of Guyana, by Professor K Massiah SC and Mr Kamal Ramkarran, Attorneys-at-law

on the 20th day of August, 2009 delivers the following

JUDGMENT

- This claim is made by two private entities. The first Claimant, Trinidad Cement Limited, ("TCL") is a company incorporated in Trinidad and Tobago.
 TCL is the parent company of seven companies incorporated in different parts of the Caribbean. The company manufactures and sells cement.
- [2] The second Claimant, TCL Guyana Incorporated, ("TGI") was incorporated in Guyana in March 2004. Eighty per cent of TGI's shares are owned by TCL. TGI commenced operations in Guyana in January 2007 as an importer of bulk cement from TCL and Arawak Cement Company Limited ("Arawak"). Arawak, a wholly owned subsidiary of TCL incorporated in Barbados, also manufactures cement. TGI packages bulk cement at its bagging plant in Georgetown for sale in Guyana.
- [3] The Defendant is the State of Guyana, a Member State of the Caribbean Community including the CARICOM Single Market and Economy, established pursuant to the Revised Treaty of Chaguaramas ("the RTC").
- [4] The Claimants filed a single application for special leave to institute these proceedings against Guyana. On 15th January, 2009, this Court, having determined that each Claimant had for that purpose sufficiently satisfied the requirements for *locus standi* set out at Article 222 of the RTC, granted special leave to the Claimants. The Claimants have filed a single Originating Application in which various forms of relief have been claimed.

The nature of the dispute and the respective contentions

[5] The market created by the RTC is protected in some cases by the imposition of a common external tariff ("CET") against parallel imports from third countries. As this Court has noted in other proceedings¹, the CET is a fundamental pillar in the establishment of a Caribbean Single Market and Economy. Its primary purpose is to encourage and promote the production of

¹ TCL v The Caribbean Community [2009] CCJ 4 at [46]

goods within CARICOM. It is but one of a range of measures identified by the Member States as necessary in order to strengthen the productive sector and to accelerate the process towards making their exports internationally competitive. An important aim of the CET is to reduce the unit cost of production of regional producers by enabling them to increase the volume of their sales and therefore of their production, and thus reduce the price of their product so as to make it more competitive in the international market. In relation to the cement industry the CET on cement not qualifying for Community treatment was fixed at 15%. Cement of Community origin is exempt from customs duties and charges having equivalent effect.

- [6] Part Two of Chapter Five (Trade Policy) of the RTC contains the CET régime. The rights or benefits conferred by the CET are qualified and not absolute in that the régime may be altered or suspended by the agency appointed by the Community to manage it. That agency is an organ of the Community, the Council for Trade and Economic Development ("COTED"). Suspension of the CET may also be authorised between meetings of COTED by the Secretary-General acting on behalf of COTED. *See*: Articles 82 and 83 of the RTC.
- [7] The RTC was enacted into law in Guyana by the Caribbean Community Act, 2006 (No. 8). The CET has been incorporated into the municipal law of Guyana by section 7 of the Customs Act, Cap. 82:01 of the Laws of Guyana. By the Customs (Amendment) Act 2004 the rate of the CET applicable to building cement from non-CARICOM sources was set at 15%.
- [8] By letter dated September 22, 2006 the Minister of Finance notified the Commissioner General of the Guyana Revenue Authority that "approval has been granted for the removal of the customs duty on building cement imported from outside of CARICOM ... with effect from 2 October 2006 for a period of one (1) year". The removal of the CET has been extended from year to year and at the date of the hearing of these proceedings, the CET on cement remained suspended in Guyana.

- [9] Up to the date of hearing of these proceedings Guyana had made no application to COTED or the Secretary-General for approval of a suspension of the CET in relation to Guyana and it is common ground that Guyana did not obtain any such approval.
- [10] As a consequence of this suspension of the CET in Guyana cement from non-CARICOM countries such as Venezuela, Colombia and the Dominican Republic is being imported into Guyana free from the payment of the CET.
- In their Originating Application the Claimants contended that the removal of [11] the CET by Guyana without the authorisation of COTED is a breach of the RTC. The Claimants therefore sought from the Court principally (a) a declaration as to breach of the RTC and violation of their entitlement to the protection of the provisions violated; (b) a mandatory order directing the government of Guyana to reinstate the CET on cement, and (c) damages. In their written pleadings each Claimant presented distinct claims for damages. TGI claimed damages for lost profits allegedly suffered by it as a result of the unlawful removal of the CET from January 2007 to date.
- [12] TCL claimed for consequential loss. Included in such loss was loss of income in its capacity as a major shareholder in TGI. Because it was an 80% shareholder in TGI, TCL alleged that it was entitled to be paid 80% of the profits lost by TGI. TCL also claimed that as a result of the nonimplementation of the CET one of their ships was forced to be kept idle for a total number of 108 days over the period 2007-2008 and that it should be compensated by Guyana for those 108 lost days. The Claimants also sought from the Court an award of exemplary damages. In support of these claims, the Claimants relied on the cases of $Francovich^2$, ex parte Factortame³ and Brasserie du Pêcheur⁴.

² [1991] ECR 1-5357 ³ [1999] 3 WLR 1062

^[1996] ECR 1-1029

- [13] In the course of the oral hearing TCL abandoned its claim for consequential loss. The claim for the loss of 80% of the TGI loss was discontinued on the basis that such a claim would amount to "double counting." The claim for the lost days of the ship was similarly abandoned. Interestingly, during the course of the proceedings, TCL admitted that it had not itself suffered any direct loss as a result of Guyana's suspension of the CET as it had sold all the cement it was able to produce during the relevant period. In the words of one of their witnesses, "Some was sold to St. Maarten, some to Haiti and elsewhere". For what it is worth, no evidence was presented either that cement from Arawak, which could possibly have been sold in Guyana during the relevant period, went unsold because of the absence of the CET on cement in Guyana. The claims for damages which the Court was therefore required to adjudicate were restricted to TGI's claim for lost profits and the claim of the Claimants for exemplary damages.
- [14] In its defence and written submissions Guyana stoutly denied liability. Guyana relied on Article 179 (abuse of dominant position) and Article 184 (promotion of consumer interests in the Community) as a defence to the claim. Guyana also denied that the act of unilaterally suspending the CET had caused the alleged loss. Guyana further contended that the Claimants had not demonstrated a causal link between the actions of Guyana and the alleged loss.
- [15] Guyana submitted that since the Claimants were claiming pure economic loss they were required to prove the right and the breach with sufficient particularity and they had not done so. Further, the quantification of the losses was based on speculative assumptions and expectations as to the size of the market in Guyana and the quantities of cement imported from non-CARICOM sources.
- [16] These contentions were bolstered by reference to unreliability and uncertainty of TCL's supply of cement to the Guyana market since 2001. Twice in 2001 Guyana had sought and obtained approval for suspending the CET from COTED. In September 2006 the OECS States, Suriname and Trinidad and Tobago had been authorised to suspend the CET. Extensive flooding in

Guyana in 2005 had led to increased construction activity and an anticipated sharp rise in the demand for cement in Guyana. Some fifteen hotels as well as lodging houses were being built to accommodate visitors expected to attend the Cricket World Cup matches in 2007. New cricket stadia were under construction. In short there was a boom in construction activity, which required cement in quantities TCL could not supply and at prices that were competitive.

- [17] On the first morning of the oral hearing the Court acceded to an application by the Claimants to strike out those paragraphs of the submissions of Guyana that alleged predatory pricing and abuse by the Claimants of their dominant position in the regional cement market. In so far as predatory pricing was concerned it was a new allegation made for the first time in Guyana's submissions in reply. More significantly however, the Court noted that such issues would be more appropriately and effectively investigated by a national Fair Trading Board or the regional Competition Commission. The allegations as to abuse of dominant position were irrelevant to the issues in this case as, even if proved, they were incapable of excusing a breach of the obligation undertaken by Guyana under the RTC or of relieving Guyana of any liability it may have incurred as a result of such a breach. At an early stage of the oral hearing therefore allegations of anti-competitive conduct ceased to form part of these proceedings.
- [18] Further, the various pleaded defences were superseded when, early in the oral hearing, counsel for Guyana in answer to a question from the Bench, said: "We take the position that we are in breach of the Treaty and are not trying to justify that breach, but advance this in explanation and mitigation of our breach".
- [19] As a result of this concession the character of the dispute was transformed. The issues in the case turned mainly on proof of the loss claimed by the Claimants and its causal connection with the unilateral suspension of the CET without the approval of COTED or the Secretary-General. Ultimately the main thrust of the defence was that the Claimants had failed to prove with clarity

and specificity any link between the breach of the RTC and their alleged loss. The quantification of the losses claimed, it was alleged, was unreliable. Guyana contended that the CET on cement had never been implemented during the existence of TGI (which only commenced operations in 2007) with the result that there was no previous history of total supply of the Guyana cement market from which one could derive the alleged loss of sales in the deregulated market.

[20] At the oral hearing, the Claimants called three witnesses in support of their claim, namely: Mr Parasram Heerah, the Finance Manager of TCL; Mr. Egwin Daniel, the General Manager of International Business and Marketing of TCL, and Mr. Mark Bender, the Plant Manager of TGI. The State of Guyana called two witnesses, namely: Mr. Neville Totaram, Technical Co-ordinator of the National Advisory Committee on External Negotiations and Mrs. Kim Stephen, Director of Foreign Trade in the Ministry of Tourism, Industry and Commerce.

Admissibility of the Claim

[21] As previously indicated, the Court had before it a single Originating Application. In light of this, it was sufficient for the Court to satisfy itself of its jurisdiction if only one of the Claimants satisfied the requirements of Article 222⁵. As to the ability of the First Claimant so to do, the recent judgment of the Court in an application by TCL made against the Community⁶ is germane. The Court stated then at [18] as follows:

"It is not challenged that TCL is a producer of cement; that TCL supplies cement throughout the region; that the maintenance of the CET on cement yields a direct benefit to TCL and that decisions to suspend or lower the CET on cement will have a prejudicial impact on that company. In light of the foregoing, the Court holds that TCL has satisfied fully the relevant provisions of Article 222. The Court has jurisdiction in this case and the claim is admissible."

⁵ See also Comité International de la Rayonne et des Fibres Synthétiques and others v Commission of the European Communities [1993] ECR I-1125

⁶ See TCL v The Caribbean Community [2009] CCJ 4 (OJ)

[22] The Court adopts the same reasoning here and holds that TCL has sufficiently established the admissibility of the claim and there is therefore no need to consider the independent position of TGI.

The core issues

- [23] After the meltdown of the claim and defence described above the following emerged as the core issues in the case:
 - (1) Can Guyana be liable in damages for its breach of the RTC?
 - (2) Is TGI entitled to damages for such economic loss (loss of profits) as it has suffered as a result of Guyana's unauthorised suspension of the CET from 2007 to date? If so, what is the quantum of that loss?
 - (3) Is the remedy of exemplary damages available to the Claimants?
 - (4) Is declaratory relief sufficient to vindicate the Claimants' Treaty rights? Does this Court have the power to make a mandatory order against Guyana? If so, should it make such an order?

State liability and damages for breach of the RTC

[24] The RTC contains no specific provisions dealing with sanctions for breaching its provisions. A similar situation obtained in the European Community where as well, no specific provisions existed dealing with sanctions for breaching the provisions of the EC Treaty. In the cases C-6 and 9/90 *Francovich v Italy*⁷ the applicants commenced an action against Italy for failure to implement a directive on the protection of employees in the event of the insolvency of their employer. The ECJ ruled that the principle of State liability was inherent in the new legal system created by the EEC Treaty. The ECJ based its ruling on two grounds: the principle of effectiveness and Article 5 EC (equivalent to

⁷ [1991] ECR-1-5357

Article 9 of the RTC). The ECJ stated the principle of full effectiveness in the following words:

- "33. The full effectiveness of Community rules would be impaired and the protection of the rights which they grant would be weakened if individuals were unable to obtain redress when their rights are infringed by a breach of Community law for which a Member State can be held responsible.
- 34. The possibility of obtaining redress from the Member State is particularly indispensable where, as in this case, the full effectiveness of Community rules is subject to prior action on the part of the State and where, consequently, in the absence of such action, individuals cannot enforce before the national courts, the rights conferred upon them by Community law.
- 35. It follows that the principle whereby a State must be liable for loss and damage caused to individuals as a result of breaches of Community law for which the State can be held responsible is inherent in the system of the Treaty."
- [25] As to the second ground for the ECJ's decision in *Francovich*, Article 5 EC required Member States "to take all appropriate measures" to ensure the carrying out of obligations under the Treaty, one of which was the obligation to nullify the unlawful consequences of a breach of Community law. Article 5 is almost identical to Article 9 of the RTC which requires Member States to:

"...take all appropriate measures, whether general or particular, to ensure the carrying out of obligations arising out of this Treaty or resulting from decisions taken by the Organs and Bodies of the Community. They shall facilitate the achievement of the objectives of the Community. They shall abstain from any measures which could jeopardise the attainment of the objectives of this Treaty".

[26] Although the principle in *Francovich* was applied in circumstances where there was a directive without direct effect, that principle was later applied to the breach of Article 30 of the EEC Treaty on free movement of goods and of Article 52 of the EEC Treaty on freedom of establishment. *See: Brasserie du Pêcheur SA v Germany and R v Secretary of State for Transport ex parte Factortame Ltd⁸*.

⁸ Joined Cases C-46/93 and C-48/93, [1996] ECR I-1029

- [27] This Court holds that a similar principle applies under the RTC and that the new Single Market based on the rule of law implies the remedy of compensation where rights which enure to individuals and private entities under the Treaty are infringed by a Member State. But State liability in damages is not automatic. A party will have to demonstrate that the provision alleged to be breached was intended to benefit that person, that such breach is serious, that there is substantial loss and that there is a causal link between the breach by the State and the loss or damage to that person.
- [28] The reason for laying down conditions as to liability in damages is to prevent States from being harassed by claims for technical breaches or minor procedural defects. The range of potential breaches by a Member State may extend from minor breaches to flagrant and contumacious abuses of State power. The threshold for eligibility for damages is therefore a high one. It is not every infringement that would attract damages. The Court may not consider making a monetary award for minor breaches of the RTC. The breach must be sufficiently serious to warrant the award of damages.
- [29] In considering State liability for damages the Court may have regard to any excuses or justification advanced by the State. In this regard the evidence of witnesses for Guyana was startling. Mr. Neville Totaram, Technical Co-ordinator of the National Advisory Committee on External Negotiations, said in cross-examination that he did not know why the government of Guyana had refused to reinstate the CET. Nor could he say why no application had been made for authorisation to suspend the CET when waivers were being granted frequently to a number of CARICOM States. Accordingly this Court was not required to consider the effect of such excuses or justifications on State liability in this case.
- [30] As to the sufficiency of the seriousness of the breach by Guyana, there was evidence that:

- (a) Guyana had ignored and failed to entertain repeated requests by the Claimants' representatives to reconsider its position and to implement the CET;
- (b) Guyana had also ignored the fact that COTED, as indicated in the Minutes of the Meeting of November 2007, had noted and recorded Guyana's failure to regularise its position and implement the CET;
- (c) Guyana was itself at all times fully aware that it was in breach of the treaty;
- (d) Notwithstanding the admission by Guyana to the Court at the hearing for Special Leave in these proceedings that it was in breach, that State had taken no steps to remedy the breach.
- [31] In the circumstances the Court has little difficulty in concluding that Guyana's breach in this case is sufficiently serious to warrant the award of damages. Provided that TGI can satisfy the other conditions for being awarded damages the Court holds that this is a case that warrants the award of damages.

Entitlement of TGI to damages

- [32] The Claimants presented to the Court evidence of varying quality to explain and justify the quantum of damages being sought by TGI in these proceedings. Logically, however, the Court must first assess the matter of entitlement to damages. That assessment, in this case, is made against the background that, as previously indicated, the TCL cement manufacturing plant in Trinidad and Tobago suffered no loss as a result of Guyana's illegal removal of the CET on cement. The evidence presented to the Court was that notwithstanding the situation in Guyana, TCL still managed to sell all the cement it could produce without making a loss on cement that might otherwise have been shipped to Guyana – at least no such loss was alleged. Dr Denbow regarded that circumstance as being entirely irrelevant to TGI's entitlement to and its claim for, damages. The TGI claim for damages, he insisted, stood on its own.
- [33] The Court does not doubt that TGI lost the opportunity of increasing its level of sales as a result of the illegal conduct of Guyana. It is a cardinal principle, however, that suffering loss is not enough to ground a case in damages against a Member State or the Community before this Court. To be successful in its claim for damages in this Court TGI had first to demonstrate that its losses

were incurred in circumstances that rendered them sufficiently proximate to the precise breach in question. A reduced flow of TCL cement into Guyana might result in financial loss to various enterprises concerned in one way or another with the importation, marketing, sale and delivery of TCL cement in Guyana, but such enterprises would not necessarily be able to sustain a claim for damages against the Government of Guyana if the reduction in the flow was due to an unauthorised suspension of the CET on cement.

[34] Since the right or benefit conferred on a Contracting Party by the imposition of the CET under Articles 82 and 83 of the Treaty clearly enures directly to the benefit of persons who are producers of the commodity in respect of which the CET is imposed, it is easier for such entities successfully to claim damages for a breach of Articles 82 or 83. What is not so clear is whether claims for damages may in special circumstances be made successfully by other persons such as importers of the commodity in question and if so, what precisely those circumstances might be. It is not necessary, however, for the Court fully to explore that issue now. It is sufficient to state that on the facts in this case no special circumstances have been proved which would serve to establish the requisite degree of proximity between Guyana's breach of the treaty and such loss as TGI claims to have suffered as a result.

Exemplary damages

[35] The concept of exemplary damages is a peculiar creature of the common law. McGregor on Damages⁹ describes compensatory and exemplary damages at common law as follows at paragraph 11-001:

> "The primary object of an award of damages is to compensate the claimant for the harm done to him; a possible secondary object is to punish the Defendant for his conduct in inflicting that harm. Such a secondary object can be achieved by awarding, in addition to the normal compensatory damages, damages which are variously called exemplary damages, punitive damages, vindictive damages or even retributory damages, and comes into play whenever the Defendant's conduct is sufficiently outrageous to merit punishment, as where it

⁹ Sweet & Maxwell, 2003, 17th edn

discloses malice, fraud, cruelty, insolence or the like. Whether a modern legal system should recognise exemplary damages at all has been much debated, but it is thought that all in all, the case for dispensing with them is made out. The central argument against them is that they are anomalous in the civil sphere...".

- [36] The weight of academic and judicial opinion is that international law has not accepted as one of its principles the concept of punitive damages: see separate concurring opinion of Professor Orrego Vicuna in *Re Letelier and Moffitt*¹⁰ and the *Lusitania* claims¹¹.
- [37] In *Velasquez Rodriguez*¹², the Inter-American Court refused to award punitive damages, although the case involved human rights violations of a serious nature and the Inter-American Commission had invited the Court to consider them.
- [38] In the International Law Commission's Draft Articles on State Responsibility for Internationally Wrongful Acts (2001) the introductory commentary on Chapter III states as follows:

"...the award of punitive damages is not recognized in international law even in relation to serious breaches of obligations arising under peremptory norms. In accordance with article 34, the function of damages is essentially compensatory".

- [39] It is accepted, however, that there may be instances in which international tribunals have awarded "covert punitive damages, disguised as liberally calculated compensation for immaterial harm"¹³. Significantly, however, the avowed purpose of such relief is to augment compensatory damages awarded and not to provide a distinct and separate head of relief.
- [40] Counsel for the Claimants cited the case of R v Secretary of State for *Transport, ex parte Factortame*¹⁴ in support of the applicability of exemplary damages in the context of a regional economic treaty. However, *Factortame*

¹⁰ 88 ILR 727

¹¹ (1923), RIAA vii.32

¹² Judgment of 21 July 1989, 95 ILR 232

¹³ See an article by Professor Christian J, Tams in (2002) 13 EJIL 1161, 1170

¹⁴ [1999] 3 WLR 1062 (HL)

really dealt with the direct effect of a directive of the European Commission in municipal law in a national court which was free to award municipal damages. The European Court of Justice has never granted such damages but leaves it to the discretion of the national court if permissible under its national law.¹⁵ In all the circumstances, the Court is not persuaded that exemplary damages may be awarded by it and in this case shall not award any such damages.

Remedies for the breach other than damages

- [41] Counsel for Guyana, Professor Massiah, rightly conceded that Guyana was in breach of Articles 82 and 83 of the RTC. In some cases the pronouncement of a declaration may be enough to vindicate the inherent value of the Treaty rights contravened. But in others a simple declaration would not be enough in light of the nature and gravity of the breach. Counsel for the Claimant invited the Court to make a mandatory order that Guyana re-impose and maintain the CET.
- [42] This Court has held in *TCL v The Caribbean Community* [2009]¹⁶ that it has the power to make coercive orders against Member States and the Community: *See* especially [42] and [43]. In that case the Court stated:
 - ...as to possible remedies, it must be borne in mind that the "[42] Agreement establishing the Court has been incorporated into the domestic law of each of the CARICOM Member States. Pursuant to the Agreement and the RTC, the Court has power to prescribe interim measures. See: Article 218 of the RTC and Article XIX of the Agreement. Article XV of the Agreement states that Member States, Organs, Bodies of the Community or persons to whom a judgment of the Court applies, shall comply with that judgment. Further, Article XXVI of the Agreement enjoins all the Contracting Parties to ensure that all authorities of a Contracting Party act in aid of the Court and that any judgment, decree, order, sentence of the Court given in exercise of its jurisdiction shall be enforced by all courts and authorities in any territory of the Contracting Parties as if it were a judgment, decree, order or sentence of a superior court of that Contracting Party.

¹⁵ Manfredi v Lloyd Adriatico Assicurazoni SpA [2006] 5 CMLR 17

¹⁶ Supra at footnote 1.

- [43] Given the Court's duty to enforce the rule of law and to render the RTC effective, competence to review the legality of acts adopted by Community institutions must perforce include competence to award appropriate relief to private entities that have suffered and established loss as a result of an illegal act or omission on the part of the Community. If the Court were restricted to the issuance of mere declarations, none of the enforcement mechanisms referred to in the previous paragraph would have been required. In the judgment of the Court, coercive remedies are therefore available to the Court."
- [43] In the instant case the Court accepts that a waiver of the CET in 2006 may have been prompted by a fitful, unreliable supply of cement by TCL. What has not been explained is the persistent refusal by Guyana to seek the sanction of COTED. None of the witnesses called by Guyana could explain the continued unwillingness or refusal by Guyana to honour its treaty obligations by seeking the prior approval of COTED. This flagrant breach has been persisted in throughout the pleadings down to the commencement of the hearing. Counsel had no instructions from his client to give an undertaking that the breach would be brought to an end and the CET implemented and maintained in accordance with Articles 82 and 83 of the RTC. In those circumstances there would be grave consequences for the rule of law in the CARICOM Single Market if a coercive order were not made. Accordingly the Court orders Guyana to re-impose the CET within 28 days of the date of this order and to maintain it thereafter until and unless a suspension is authorised by COTED or the Secretary-General pursuant to Article 83.

Orders of the Court

[44] The Court declares that Guyana has since October 2006 been in breach of the provisions of Article 82 of the RTC by failing to implement and maintain the CET. The Claimants are entitled to the benefit of having the CET maintained by Guyana subject to Guyana's right to make an application to COTED or the Secretary-General pursuant to Article 83 of the RTC.

- [45] The Court further orders Guyana within 28 days of the date of this order to implement and thereafter maintain the CET in respect of cement from non-CARICOM sources. This is without prejudice to Guyana's right to make an application to COTED or the Secretary-General under Article 83 of the RTC. The parties are to have liberty to apply to the Court in respect of any matters arising out of this mandatory order.
- [46] Guyana is ordered to pay two-thirds of the Claimants' costs, to be taxed if not agreed.

/s/

The Rt Hon Mr Justice M. A. de la Bastide (President)

/s/_____

The Hon Mr Justice Rolston Nelson

The Hon Mr Justice Adrian Saunders

/s/ _____

/s/____

<u>/s/</u>

The Hon Mr Justice Jacob Wit

The Hon Mr Justice David Hayton