IN THE EAST AFRICAN COURT OF JUSTICE AT ARUSHA

FIRST INSTANCE DIVISION

(Coram: Monica K. Mugenyi, PJ; Audace Ngiye & Charles Nyachae, JJ)

APPLICATION NO. 9 OF 2020

(Arising from Reference No. 13 of 2020)

KIOO LIMITED ..... APPLICANT

VERSUS

THE ATTORNEY GENERAL OF THE REPUBLIC OF KENYA ..... RESPONDENT

27TH NOVEMBER 2020

RULING OF THE COURT

A. Introduction

1. This is an application by Kioo Limited ('the Applicant') for interim orders against the Attorney General of the Republic of Kenya ('the Respondent') pursuant to Articles 5, 6, 7, 27, 30, 75, 80 and 151of the Treaty for the Establishment of the East African Community ('the Treaty), and Rules 4, 52 and 84 of the East African Court of Justice Rules of Procedure, 2019 ('the Court's Rules of Procedure').

2. The Applicant is a limited liability company (company limited by shares) incorporated under the laws of the United Republic of Tanzania, and is operational and domiciled in the said Partner State. It is engaged in the manufacturing of container glass for soft drinks, beer, alcohol and the food industry in East and Central Africa.

3. In March 2020 the Republic of Kenya ('the Respondent State) enacted the *Business Laws (Amendment) Act, 2020* ('the impugned Act'), section 41 of which amended the *Excise Duty Act, 2015* ('the Excise Duty Act') by imposing a 25% excise duty on imported glass bottles, save for glass bottles that are used to package pharmaceutical products.

4. The imposition of excise duty on glass imported from the EAC Partner States supposedly has the effect of discriminating against glass products therefrom as against like products manufactured in Kenya; extending preferential treatment to glass produced in Kenya as against similar glass manufactured in other EAC Partner States, and renders imported glass products uncompetitive on the Kenyan market

on account of the increased costs accruing from the 25% excised duty imposed on them.

5. The Applicant did file **Reference No. 13 of 2020** challenging the legality of the excise duty introduced by the Amendment Act. It did also lodge the present Application in this Court, seeking to stay the operation of section 41 of the impugned Act and paragraph 1 Part 1 of the First Schedule to the Excise Duty Act, pending the determination of the Reference. The Applicant further seeks interim orders that prohibit and restrain the Government of Kenya and institutions thereunder from the continued implementation of the impugned laws until the Reference has been heard and determined.

6. The Application is opposed by the Respondent State as reflected in an affidavit in reply deposed by Dr. Julius M. Muia - the Principal Secretary in the Ministry of the Kenyan National Treasury, which *inter alia* attests to the impugned Act being a safeguard measure within the domestic glass manufacturing industry that is intended to contain the effects of cheap imported glass products and spur growth in that industry.

7. At the hearing of the Application, the Applicant was represented by Ms. Faith Macharia, Ms. Wangui Mwaniki, Ms. Margaret Muchoki, and Mssrs. Ikoha Muhindi and Elly Obegi; while Mr. Charles Mutinda appeared for the Respondent.

B. Applicant's Submissions

8. Learned Counsel for the Applicant highlighted the principles governing the grant of interim injunctions as expounded in the case of

Francis Ngaruko vs.The Attorney General of the Republic of Burundi,[1] namely the demonstration of a serious question to be tried on the merits of the underlying Reference; irreparable injury that cannot be adequately compensated by an award of damages and, where the Court is in doubt on any of those two principles, a determination of the application on the balance of convenience.

9. Ms. Macharia equated the incidence of a serious triable issue to a cause of action that depicts substance and reality, urging that a cause of action has been held to arise in this Court where a Reference raises a legitimate legal question as spelt out in Article 30(1). More specifically, where it is the contention that the matter complained of violates the national law of Partner States or, as in the present case, infringes any Treaty provision. She cited the Applicant's invocation of Articles 75(6) and 76(1) of the Treaty, as well as Article 15(1) of the Protocol for the Establishment of the East African Community Customs Union ('the Customs Union Protocol') and Articles 2 and 4 of the Protocol for the Establishment of the East African Community Common Market (Common Market Protocol) to support her contention that the Reference does indeed disclose a cause of action.

10. As to whether or not injury that accrued from the Respondent's alleged actions could be atoned for in damages, reference was made to paragraphs 15 – 20 of the Affidavit in support of the Application to suggest that in the absence of conservatory orders by this Court, the Applicant stood to suffer the irreparable injury on two fronts. On the one hand, the company was faced with the likelihood of diminished

[1] EACJ Application No. 3 of 2019

business and loss of market share on account of additional financial costs that would inevitably be passed on to its customers, with the resultant reduction in demand for its products. On the other hand, it was likely to suffer unquantifiable reputational injury (owing to uncompetitive goods), which could erode the company's business goodwill built over a 50 year period thus occasioning a reduction in its market outreach. The point was made that both scenarios would negatively impact the company's business operations, occasioning immeasurable and irreparable injury that cannot be adequately compensated by an award of damages.

11. Learned Counsel referred us to the case of **British American Tobacco (BAT) vs. The Attorney General of the Republic of Uganda**[2] to buttress her argument that the injury that would arise from loss of reputation or business goodwill was indeed immeasurable. She did also cite the Jamaica Supreme Court case of **Arleen McBean vs. Sheldon Gordon & Others (2019) JMSC Civ. 38** (para. 50) where *Sharpe, Robert,* ***Injunctions and Specific Performance***[3] was cited with approval in the following terms:

> **Sharpe went on to identify irreparable harm as a consideration made on a case by case basis. He theorises that the courts have held that irreparable harm includes loss of goodwill or irrevocable damage to reputation, loss of market share (though not necessarily irreparable if the loss is recoverable) and permanent loss of natural resources.**

[2] EACJ Application No. 13 of 2017
[3] Aurora, Canada Law Book, 1992, p.2

12. On the question of balance of convenience, Ms. Macharia argued that whereas her client stood to suffer business risk and injury if the interim orders sought were not granted, no averment or attestation whatsoever had been made that the Respondent stood to suffer any injury if the said orders were granted. It was her contention that if the Court found in favour of the Respondent in the Reference, the relevant State offices would be able to recover the taxes due to them albeit belatedly; yet if the Applicant emerged successful at trial without the necessary conservatory orders it would have already experienced dire business setbacks thus suffering irreparable injustice.

13. Learned Counsel opined that in the event that the Applicant emerged successful in the Reference in the absence of the interim orders sought, it would be an insurmountable task for it to recover any taxes from the Respondent State given the supposed notoriety of the Kenya Revenue Authority (KRA) for dishonouring tax refunds. She sought to support her allegation by reference to the case of **Ericson Kenya Ltd vs. Attorney General & 3 Others**[4], where the Kenya High Court acknowledged the difficulty of recovering Value Added Tax (VAT) refunds from KRA. She thus concluded that the balance of convenience in this case tilted in favour of the grant of interim orders.

C. Respondent's Submissions

14. Conversely, it was the contention of learned Respondent Counsel that the Applicant had neither established a *prima facie* case to support this Application nor demonstrated the injury it was likely to

[4] Insert citation.

suffer should the impugned law be applied. He further opined that the balance of convenience was skewed in the favour of the Respondent State but, in any event, given the progressive application of the foregoing grounds for the grant of interim orders, there was scarcely need to progress to a consideration of the question of irreparable injury or balance of convenience in the absence of proof of a *prima facie* case.

15. Mr. Mutinda argued that Article 19 of the Customs Union Protocol provides for the application of safeguard measures to protect local markets, while Article 32 of the Common Market Protocol prescribes the progressive harmonization of tax laws by Partner States. To that extent, in his view, the Treaty and Protocols did provide legal basis for the enactment of the impugned law therefore a *prima facie* case had not been established by the Applicants. With regard to irreparable injury, he argued that it had not been demonstrated that any taxation measures had been applied to the Applicant under the impugned law, neither had it been established that it had been treated as a foreign company.

16. Learned Counsel opined that whereas the need to safeguard local industries was the demonstrated basis for the Respondent State's enactment of the impugned law, the Applicant had attested to exporting 60% of its products to East and Central Africa but fallen short on demonstrating what it specifically exports to the Kenyan market. In his view, therefore, the balance of convenience in this matter tilts in favour of the Respondent.

D. **Submissions in Reply**

17. In reply, it was argued for the Applicant that in so far as learned Respondent Counsel opined that the Reference would require the interpretation of the Treaty and auxiliary Protocols, he did concede that it does in fact disclose a cause of action. In addition, it was the contention that to the extent that paragraph 11 of the Response to the Reference attests to 18th March 2020 as the commencement date of the impugned law, it confirms the applicability of the said law to the Applicant.

18. Referring to paragraphs 5 - 9 of the Reply to the Response to the Reference, Ms. Macharia opined that although Article 19 of the Customs Union Protocol does provide for the implementation of safeguard measures in accordance with that Protocol, the safeguard measures encapsulated in the impugned law were at variance with it.

19. She maintained that it was her client's case, supported by affidavit evidence on record, that the import of the 25% Excise Duty on imported goods into Kenya from Tanzania had led to Kenyan consumers shying away from her client's goods, causing a reduction in sales already, among other losses.

E. **Court's Determination**

20. The grant of interim orders by this Court is governed by Article 39 of the Treaty. It reads:

> **The Court may, in a case referred to it, make any interim orders or issue any directions which it considers**

necessary or desirable. Interim orders and other directions issued by the Court shall have the same effect *ad interim* as decisions of the Court.

21. As quite rightly opined by learned Respondent Counsel, this Court has in the past indeed upheld the tri-fold principles for the grant thereof advanced in **Giella vs. Cassman Brown (1973) EA 358**, to wit, '**first, an applicant must show a prima facie case with a probability of success. Secondly, an interlocutory injunction will not normally be granted unless the applicant might otherwise suffer irreparable injury, which would not adequately be compensated by an award of damages. Thirdly, if the court is in doubt, it will decide an application on the balance of convenience.**' *See* ***Prof. Peter Anyang' Nyong'o & 10 Others vs. The Attorney General of the Republic of Kenya & 3 Others***[5] and ***Timothy Alvin Kahoho vs. The Secretary General of the East African Community***.[6]

22. However, in **FORSC & Others vs. Attorney General of the Republic of Burundi & Another**[7] and **Mbidde Foundation Ltd & The Rt. Hon. Margaret Zziwa vs. The Secretary General of the East African Community**[8] the judicial approach advocated in the case of **American Cyanamid Company vs. Ethicon Limited (1975) AC 396** was superimposed over the foregoing position. It will suffice to note that the **American Cyanamid** position represents a more recent development of the law than that advocated in the **Giella vs.**

[5] EACJ Application No. 1 of 2006
[6] EACJ Application No. 5 of 2012
[7] EACJ Application No. 16 of 2016
[8] EACJ Consolidated Applications 5 & 10 of 2014

Cassman Brown case, hence the Court's deference thereto in more recent cases.

23. The **American Cyanamid** case enjoined courts faced with an application for an interlocutory injunction to be satisfied that the claim was not frivolous or vexatious – but that there was a serious question to be tried; without attempting to resolve conflicts of evidence, as was previously required in the determination of 'a *prima facie* case with probability of success.' Indeed in **FORSC & Others vs. Attorney General of the Republic of Burundi** (supra), this Court cited with approval the following text in ***Blackstone's Civil Practice 2005***[9], in deference to the demonstration of a serious triable issue rather than a *prima facie* case in applications for interlocutory injunctions:

> **The court only needs to be satisfied that there is a serious question to be tried on the merits. The result is that the court is required to investigate the merits to a limited extent only. All that needs to be shown is that the claimant's cause of action has substance and reality.**

24. That position was reinforced by the case of **BAT vs. The Attorney General of the Republic of Uganda** (supra) that was extensively cited by learned Counsel for the Applicant. Thus, in the **BAT** case, a cause of action that demonstrates the incidence of a serious triable issue was observed to exist where a Reference raises a legitimate legal question under the Court's legal regime as spelt out in Article 30(1); more specifically, where the matter complained of is stated to violate the national law of a Partner State or infringes any provision of

[9] Pages 392, 393; paras 37.19, 37.20.

the Treaty, rather than the typical enforcement of common law rights. *See also* ***Sitenda Sebalu vs. The Secretary General of the East African Community & Others***,[10] ***Simon Peter Ochieng & Another vs. The Attorney General of the Republic of Uganda***[11] and ***FORSC & Others vs. Attorney General of the Republic of Burundi*** *(supra).* We find no reason to depart from that position.

25. Applying that standard to the present case, Ms. Macharia did make the point that there was indeed a triable issue in this case as to whether or not the Respondent State, vide the *Business Laws (Amendment) Act, 2020*, was discriminating against goods from other Partner States (specifically, the United Republic of Tanzania) in contravention of the Treaty and its auxiliary Protocols. On the other hand, we understood Respondent Counsel to argue that in so far as there was a legal basis under the Treaty and Protocols for the enactment of the impugned law, there was no serious triable issue before the Court.

26. Without delving into the merits of the Reference and subject to the definition of 'foreign country' adopted by the Respondent State, it seems quite apparent to us on the face of it that **Reference No. 13 of 2020** does indeed present a legal question as to whether a law that draws a distinction between the excise duty applicable to locally manufactured goods and goods from a foreign country contravenes Articles 6(d) and (e), 7(1)(c), 75(1), (4) and (6) and 80(1)(f) of the Treaty; Article 15(1) and (2) of the Customs Union Protocol, and Articles 4, 5, 6 and 32 of the Common Market Protocol. Those Treaty

[10] EACJ Reference No. 1 of 2010
[11] EACJ Reference No. 11 of 2013

and Protocol provisions are indeed invoked by the Applicant in paragraphs 21 - 41 of the Reference. The Applicant essentially challenges the legal basis for the impugned law's implementation as against it. To that extent, the Court's interpretative mandate does certainly come to bear in examining the impugned law's compliance with the Community's legal regime on trade and investment.

27. In **Arleen McBean vs. Sheldon Gordon & Others** (supra)[12] the approach to a serious triable issue was further and most persuasively clarified as follows:

> **My role is not to delve into a resolution of the opposing views raised by the parties but to determine as described by Gleeson CJ in** Australian Broadcasting Corporation v Lenah Game Meats Pty Limited (2001) HCA 63; 185 ALR 1**, that the issue raised by the Applicant has *'sufficiently plausible grounds for granting the final relief.'*** (Our emphasis)

28. We are respectfully persuaded by the position in that case that a serious triable issue would not accrue from a cause of action *per se*, but would derive from demonstration of a plausible (as opposed to frivolous) cause of action.

29. In the instant case, the Excise Duty Act does not grant exemptions to goods imported into Kenya from the East African Community (EAC) Partner States. It is the Applicant's contention that the impugned law thus reclassifies its glass as imported glass (given that

[12] At para. 35.

it is manufactured in Tanzania), imposes a 25% excise duty thereon and applies differential treatment to imported goods viz similar locally manufactured goods.

30. These, undeniably, are weighty issues. They call for a determination of non-discriminatory safeguard measures within the letter and spirit of the Treaty, Customs Union and Common Market Protocols, and illuminate the principle of non-discrimination of like goods in a designated customs area. They are critical to engendering common ground on and commitment to the functionality of the EAC Customs Union and Common Market; pertinent to establishing best taxation practices within the Community; invaluable to the facilitation of regional integration, and pivotal to corporate players engaged in and promoting regional trade therein. Without delving into the merits of the Reference, the foregoing issues do decidedly pose plausible grounds for granting the reliefs sought therein. In the result, we are satisfied that the present matter raises serious triable issues. We so hold.

31. Turning to the question of irreparable injury, it was submitted for the Applicant that the injury the company stood to suffer would adversely impact its business operations, occasioning immeasurable and irreparable injury that could not be adequately compensated by an award of damages. Conversely, the Respondent argued that in the absence of proof either of taxation measures applied to the Applicant under the impugned law or its having been treated as a foreign company for that purpose, no irreparable injury had been established.

32. We have carefully considered the rival submissions of both Parties on this issue. It is trite law that '**if damages in the measure recoverable at common law would be an adequate remedy and a respondent would be in a position to pay them, no interim injunction should normally be granted**'. *See* ***American Cyanamid Company vs. Ethicon Limited (supra) at p. 408***.

33. Quite clearly, the onus of proof would lie with an applicant to prove that there is a threat of irreparable injury that, if not obviated by the grant of interim orders, cannot subsequently be adequately cured by an award of damages. The applicant must demonstrate that the harm s/he is likely to suffer cannot be quantified in monetary terms so as to justify compensation by damages and/ or the respondent would not be in a position to pay the damages due should they be awarded in the final suit.

34. A definition of damages is instructive. They are defined as follows in the ***Oxford Dictionary of Law***:[13]

> **General damages are given for losses that the law will presume are the natural and probable consequence of a wrong. .... General damages may also mean damages given for a loss that is incapable of precise estimation such as pain and suffering or loss of reputation. In this context special damages are damages given for losses that can be quantified**.

[13] Oxford University Press, 2009, 7th Edition, p. 246.

35. Meanwhile, ***Blackstone's Civil Practice 2005***[14] provides pertinent direction as to when damages would be considered inadequate. This would arise in the following circumstances:

> a. **The defendant is unlikely to be able to pay the sum likely to be awarded at trial.**
>
> b. **The wrong is irreparable e.g. loss of the right to vote.**
>
> c. **The damage is non-pecuniary e.g. libel, nuisance, trade secrets.**
>
> d. **There is no available market.**
>
> e. **Damages would be difficult to assess. Examples are loss of goodwill, disruption of business and where the defendant's conduct has the effect of killing off a business before it is established.** *(Our emphasis)*

36. Ultimately, where damages are available as a remedy but are inadequate, it is the duty of a court considering an application for interim orders to exercise its discretion so as to determine whether it would be just in the circumstances that an applicant be constrained to so ineffective a remedy.

37. In the present case, the General Manager of the Applicant company attested to the financial impact to the company's business operations that would arise from passing on the 25% duty to the

[14] P. 394, para. 37.22.

Applicant company's consumers in the form of a higher price. It was his affidavit evidence that the cost of his company's products having increased, demand therefore had reduced. The products were no longer competitive in the Kenyan market, thus negatively affecting the company's finances and raising the possibility of staff lay-offs, with the resultant reputational risk to the Applicant. In addition, the company had embarked on a funds-based expansionist plan to secure the Kenyan market in a cost-efficient manner, but in the absence of interim interventions as sought, its financial standing was likely to suffer irreparable damage. The foregoing evidence paints a clear scenario of severe business disruption; as well as loss of credibility in the market in the event of staff lay-offs, a clear erosion of business goodwill built over a 50 year life span.

38. Simply stated, the term 'reputation' refers to the qualitative estimation in which a person is generally held. Reduced sustainability of business operations coupled with significant staff lay-offs would inevitably negate the Applicant's credibility in the estimation of its established clientele thus causing it reputational injury. This is compounded by loss of its business goodwill. Whereas reputational injury does indeed often attract an award of damages, for purposes of applications for interlocutory orders the question would be how adequate such awards are for atoning injury that could otherwise be negated by the grant of the orders sought. Stated differently, a court would consider whether the circumstances of the case are such that it would be more just that the applicant be confined to a later remedy in damages than the grant of interim orders to contain avoidable injury.

39. A similar question arose in the case of **Samsung Electronics Limited vs. Apple Incorporation (2012) EWCA Civ. 1223**. In that case, compliance by Apple Inc. with a consequential order was held to be likely to cause damage to its reputation and goodwill, yet such damage was likely to be unquantifiable and very difficult, if not impossible, to repair in the event that Apple prevailed in the substantive case. That case would appear to underscore the fact that injury to corporate reputation and goodwill is indeed unquantifiable, and virtually impossible to repair or redeem once lost. Thus, as advanced in ***Blackstone's Civil Practice 2005*** above,[15] the difficulty in assessment of damages arising from loss of goodwill, reputation or disruption of business poses the very real danger of an inadequate award of damages.

40. Consequently, whereas there is nothing on record to suggest that the Respondent State would be unable to make good an award of damages for the Applicant, the application of the impugned Act has been demonstrated to have already had a devastating impact on the Applicant. The effect thereof to date is already immeasurable but, over a sustained period, would in all probability become completely irredeemable. In the result, we are satisfied that the Applicant is liable to suffer injury that cannot be adequately compensated by damages.

41. It is now well settled law that where an application for an interlocutory injunction cannot be determined on the existence of a serious triable issue or the adequacy of damages to atone for

[15] Para. 37.22, p. 394

possible injury to an applicant, the court shall decide the matter on a balance of convenience. *See* ***East African Industry vs. True Foods (1972) E.A. 420***. In the instant case, having determined that the Reference presents serious triable issues and the Applicant is liable to suffer irreparable injury in the absence of interim orders, there would scarcely be need to consider the balance of convenience. Nonetheless, for completion we shall briefly address it.

42. The balance of convenience in applications such as the one before us is largely determined on a case by case basis. In **East African Industry vs. True Foods** (supra) the court weighed the harm that the respondent company was likely to suffer in the event that the injunction was granted (if it succeeded in the main suit), against the harm that the appellant stood to suffer if an injunction was not granted and it emerged successful. It attached particular importance to the fact that the harm suffered by the appellant could be adequately compensated by damages, and upheld the refusal of the injunction by the lower court.

43. Similarly, the **American Cyanamid** case re-echoes the emphasis on adequacy of damages to atone for harm in the following terms:

> **The object of the interlocutory injunction is to protect the plaintiff against injury by violation of his right for which he could not be adequately compensated in damages recoverable in the action if the uncertainty were resolved in his favour at the trial; but the plaintiff's need for such protection must be weighed against the corresponding need of the defendant to be protected**

against injury resulting from his having been prevented from exercising his own legal rights for which he could not be adequately compensated under the plaintiff's undertaking in damages if the uncertainty were resolved in the defendant's favour at trial. The court must weigh one need against another and determine where 'the balance of convenience' lies.

44. Meanwhile, in **Cayne vs. Global Natural Resources PLC (1984) 1 All ER 225** the court asserted that it was not mere convenience that needed to be weighed, but the risk of doing an injustice to one side or the other.[16]

45. We have already determined that the Applicant in the present case is likely to suffer irreparable harm that cannot be adequately compensated by damages. Conversely, we were not addressed on the injury the Respondent stood to suffer beyond the assertion that the balance of convenience tilted in its favour on account of the supposedly legal basis of the impugned law. It will suffice to observe here that the legality of that enactment is in issue in the Reference and therefore not a *fait accompli* as learned Respondent Counsel would appear to suggest. We shall not belabour that point further; it goes to the merits of the Reference.

46. We do appreciate that the grant of an interim injunction in this case might inhibit the KRA's right to recover the excise duty due from the Applicant under the impugned law. However, that right must be weighed against the injustice of leaving the Applicant company to

[16] *Blacstone's Civil Practice 2005*, para. 32.27, pp. 396, 397.

bear the brunt of a law that could indict it to the payment of a potentially crippling excise duty pending the determination of the Reference. As we did ask in the **BAT** case, we pose the question again:

> **Would such an eventuality be in tandem with the dictates of commercial justice and expediency that should underpin regional trade? On interim basis, would it be more just to subject a commercial entity, the operations of which are heavily reliant on the availability of financial resources and competitive product prices, to the payment of possibly unwarranted extra duties; or to stay the collection of those additional duties by a public entity until the determination of the matters in contention in a suit?**

47. We do take judicial notice of the case of **Ericson Kenya Ltd vs. Attorney General & 3 Others** (supra), to which we were referred by learned Counsel for the Applicant, where the Kenya High Court acknowledged the difficulty of recovering VAT refunds from KRA. An eventuality where corporate funds are so held up would compound an already dire business situation for the Applicant. It would thus appear that the justice of the matter lies in the protection of the Applicant from expenses that would have an exponential bearing on its business operations yet might not be readily recoverable from the KRA, an institution of the Respondent State.

48. Consequently, on the balance of convenience, we take the view that the Respondent State would suffer less injury from being

temporarily refrained from collecting excise duty from the Applicant if the interim orders sought herein were granted, than the injury that would accrue to the Applicant as a consequence of the said duty being so levied. We so hold.

F. **Conclusion**

49. A grant of the interim orders sought in this case would in effect forestall the payment by the Applicant of the extra excise duty due to KRA until the determination of the Reference. This does not amount to a reversal of the application of the impugned law but a stay of its application to the Applicant company pending the determination of the Reference.

50. The upshot of our determination hereof is that we do hereby uphold this Application and grant the interim orders sought. The costs thereof shall abide the outcome of the Reference. We direct that it be fixed for hearing forthwith. It is so ordered.

Dated and delivered by Video Conference this 27th Day of November, 2020.

Hon. Lady Justice Monica K. Mugenyi

PRINCIPAL JUDGE

Hon. Justice Audace Ngiye

JUDGE

Hon. Justice Charles A. Nyachae

JUDGE

Certified as True Copy of the original

27 NOV 2020

Registrar

EAST AFRICAN COURT OF JUSTICE