THE REPUBLIC OF UGANDA

IN THE HIGH COURT OF UGANDA AT KAMPALA
(COMMERCIAL COURT DIVISION)

HCT - 00 - CC - CS - 708 - 2003

1. S.S ENTERPRISES LTD

2. WANDERA NAMUHISA :: PLAINTIFFS

VERSUS

UGANDA REVENUE AUTHORITY ::: DEFENDANT

BEFORE: THE HON. JUSTICE GEOFFREY KIRYABWIRE.

J U D G M E N T

J U D G M E N T:

The plaintiff brought this suit against the defendant for a tax refund of money, as had and received, for taxes wrongfully demanded by the defendant tax authority and paid by the plaintiffs. The plaintiffs also claim general, special and punitive damages for the wrongful impounding of their trucks by the defendant. The second defendant is a director and surety of the first defendant company.

The case for the plaintiffs' is that some time in 1996/1997 the first plaintiff imported 4 trailer trucks on a lease facility from DFCU

Bank. Custom duties for the trucks were assessed and the plaintiff was allowed to pay the said duties in installments. The plaintiff operated the trucks for 2 years after which period the defendant impounded them for the non payment of taxes. It is alleged that the said trucks were impounded for a period of 10 months during which time they were vandalized and the first plaintiff failed to service its facility with the bank.

The plaintiffs aver that they paid the required taxes and have receipts to prove payment. They further aver that because of the none service of the bank facility, the said bank repossessed the trucks and sold them to recover their facility to the plaintiff. The case for the plaintiff is that there was double payment for the taxes as the bank had to pay the taxes for the trucks in order to physically repossess them. The plaintiffs never the less continued to demand for a refund of the taxes paid and the defendant actually eventually refunded the sum of Ushs.37,881,228/= but in the view of the plaintiffs' left a balance of Ushs.158,119,536/=. It is this balance that the plaintiffs claim plus the sum of Ushs.12,000,000/= in repair costs.

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The defendant on the other hand denies the claims against it. The defendant avers that the plaintiff's trucks were impounded in 2000 because the defendant alleges that some of the receipts of payment of taxes in possession of the plaintiffs were *"fake".* This is because the said fake receipts could not be traced through the defendant's till sheets and cash book. The defendant on the contrary asserts that on the 29th March 2000 the plaintiffs executed with them a memorandum of understanding whereby they acknowledged a tax indebtness of Ushs.204,184,341/= which the plaintiffs undertook to pay but did not because some of the cheques they issued in payment were not honoured. The defendants aver that they gave the trucks to DFCU Bank because the bank settled the outstanding taxes on them.

This case was originally dismissed for want of prosecution but was then reinstated on the application of the plaintiff.

Originally 3 issues were agreed upon for trial namely;

1- Whether on the basis of the disputed receipts, the plaintiff is entitled to refund?
2- If so, how much?
3- Remedies.

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Another issue namely;

4- Whether the plaintiff assigned the full claim to DFCU Bank?

I shall address this issue with the second issues before I address myself to the remedies sought.

Mr. Oscar Kambona appeared for the plaintiff while Ali Ssekatawa appeared for the defendant. The first issue is whether on the basis of the disputed receipts the plaintiff is entitled to a refund?

Both parties agreed that the documents on record spoke for themselves and did not call oral evidence in this respect. Both parties equally referred to the evidential principle that he who asserts a claim must prove it. In this regard I was referred to Section 103 of the Evidence Act. This is because both parties clearly kept oscillating the burden of proof between them. Given the age of this transaction and the absence of certain documents this is not surprising. At one stage M/S Stanbic (U) Bank (at the time of this transaction was called Uganda Commercial Bank) was brought on as a third party for indemnity by the defendants. Stanbic bank was the bank where the plaintiff made their tax payments and they also had an agreement with the defendant to collect taxes on their behalf.

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M/S Stanbic Bank volunteered to look up their records for the transaction but were unable to do so. They were eventually released from the case by the consent of the parties. Both parties raised spirited legal arguments. I shall now review the principle arguments put before the court.

Counsel for the plaintiff submitted that the plaintiff had receipts issued by the defendant (Exh. P.1 and P.2) to show that payments were made to them. Furthermore the plaintiff was issued with discharge notices (Exh. P.10 a, b, c and defendant) by the Principal Officer (Technical) of the defendant authority confirming that the first plaintiff had completed payment of taxes. Court was also referred to other documents including warehouse releases Exh. P.18, P.24 and P.25 as evidence of clearing taxes.

Mr. Kambona submitted that the plaintiffs had given evidence asserting the affirmative of their issue and therefore the burden of proof shifted to the defendant to disprove the alleged payment. In this regard I was referred to the judgment of

J. K. Patel **V** **Spear Motors Ltd** SCCA No. 4/91 (unreported)

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He also submitted that the defendant's documents were prima facie evidence that the plaintiff had paid the taxes and referred to S.167(1)(e) of The East African Customs Management Act 1997 which reads in part

> *"…the production of any document purporting to be signed…by…any person in the service of the Uganda Revenue Authority…shall be prima facie evidence that such document was so signed or issued…"*

Mr. Kambona submitted that the defendants had not provided evidence to the contrary.

Mr. Kambona further submitted that the defendant's contention that the receipts are not genuine because they cannot be traced is not supported by any proof and the burden lies on the defendant to prove otherwise which has not been discharged. He referred me to the judgment of Justice James Ogoola in the case of

Bhabilia Habib V Commissioner General URA (1997-2001) UCLR 202 where he held that

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"a) The burden of proof of overpayment of taxes in a dispute lay with the plaintiff. The plaintiff successfully discharged this burden on the balance of probabilities by producing original copies of receipts for payment of the tax in dispute. The court found this evidence to be more credible than the defendant's evidence which court found to be filled with irregularities. The plaintiff was therefore entitled to a refund.

b) The receipts were properly issued to the plaintiff. The defendant's contention that the receipts were issued fraudulently without verification could not hold as a defence to the plaintiff's claim, since by their own admission, the fraud was perpetuated by the defendant's agents and could not be imputed on the plaintiffs since it had no control over the defendant's agents…"

As to the memorandum of understanding dated 29th March, 2000 between the first plaintiff and the defendant whereby the first plaintiff acknowledged that the taxes were due (i.e. Ushs.185,856,006/= and interest of Ushs.18,318,333/=) counsel for

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the plaintiff submitted that the plaintiffs had no option but to sign it in order to salvage the trucks and service the loans with the bank.

Mr. Kambona referred me to the case of

> **Maskell V Homes** (1915) 3KB 106 where Lord Reading C.J. held at P118 that
>
> *"If a person pays money which he is not bound to pay, under the compulsion of urgent and pressing necessity or of seizure, actual or threatened of, his goods he can recover it as money had and received. The money isn't under duress in the strict sense of the term, as that implies, but under pressure of seizure or detention of goods which is analogous to that of duress…"*

Mr. Kambona also argued that payment under protest as a result of implied duress by the State does not preclude the citizens from bringing the suit to his side to assert his legal rights. In this regard I was referred to the judgment of Holmes J in the case of

> **Atchison Topeka and Santa Fe Rly Co. V O'connor** (1912) 223 US 280 at 285 – 286 relied upon by Lord Goff of Chieveley in the case of

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Woolwich Building Society V Inland Revenue Commissioners [1992] 3 All ER 737 (H.L.) at P. 760.

Mr. Kambona for the above reasons invited court to disregard the memorandum of understanding. Lastly Mr. Kambona pointed out that even after the memorandum of understaning dated 29th March, 2000 between the parties, the defendants still later on the 24th September, 2001 sanctioned a tax refund of Ushs.37,881,228/= to the plaintiffs, which money the defendants had initially denied. This is his view watered down the effect of the said memorandum.

Counsel for the defendants submitted that the plaintiffs had failed to discharge the burden of proof of the payment of taxes within the meaning of S.162(b) of The Customs Management Act and that the Commissioner General was not satisfied. Mr. Ssekatawa submitted that in order to reconcile the plaintiff's accounts (and probably thereby prove that they had paid the taxes) they were required to prove to the defendant authority:-

1- Original payment receipts as requested in their letters dated 28th February 2000 (D.10) and 3rd March 2000 (P.11).

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2- Original Bank Payment Advise Forms (commonly knows as BPAFs).

3- Mr. Ocheger the plaintiff's Clearing Agent who made the payments into the bank.

However, Mr. Ssekatawa submitted that the plaintiffs instead only provided

a) Receipts with BPAFs (which I believe is what the defendants wanted)

b) Receipts without BPAFs

c) BPAFs without receipts.

A reconciliation of the receipts with BPAFs (*"a"* above) showed that Ushs.55,000,000/= had been paid (Exh. D.12) and that this money was refundable. Receipts without BPAFs and BPAFs without receipts were rejected (*"b"* and *"c"* above). Mr. Ssekatawa submitted that the plaintiffs failed to prove the authenticity of the receipts. These receipts now remained disputed as they are not reflected in URA Cash Books and Till Sheets. Counsel for the defendants also faulted the plaintiffs for not producing their clearing agent Mr. Ocheger for interview.

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Mr. Ssekatawa strongly submitted that the first plaintiff voluntarily and without duress signed the memorandum of understanding dated 29th March 2000 where he acknowledged indebtness to URA. He argued that in such circumstances this amounted to an admission and that the plaintiffs were bound by their voluntary contract which was enforceable by court. He referred me to the judgment of Sir George Jesser in

Printing and Numerical Registering Co. V Samson (1875) CR 19 ER 462.

I have perused the pleadings, the evidence and the submissions of both counsel on this matter. It is evident from the evidence that this is a long and drawn out matter basically arising in my view from the failure by the parties to reconcile the first plaintiff's tax account. At the heart of this dispute is what documentation should be regarded as sufficient to prove that the said tax was paid.

The defendant makes the case that the plaintiffs should produce all its receipts and corresponding BPAFs which at the end of the day should correspond with the defendant's Cash Books and Till Sheets. The plaintiffs should also make available their clearing agent.

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The plaintiff on the other hand argues that the various receipts, BPAFs and indeed a third document known as discharge vouchers are all evidence that it paid the taxes reflected therein.

What are these documents that the parties are contesting over.

The first is known as a BPAF (Bank Payment Advice Form). This is a document issued in quadruplicate as follows;

1- An original copy for the bank.
2- Duplicate to Uganda Revenue Authority
3- Triplicate to the tax payer
4- Quadruplicate retained in the book.

The BPAF is headed

"Uganda Revenue Authority
Internal Revenue Department
Bank Payment Advice Form &
Pay In Slip"

Looking at the BPAFs (Exh. P.9 for example), it is exactly what its heading states. The first part is a Bank Payment Advice Form while the second part is structured as a pay in slip.

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The payments all have to be made through the Uganda Commercial Bank which is a collection agent of the defendant. This is a document of the defendant and has to be signed off by an assessing officer of the defendant authority. It is stamped by agents of both the defendant and the bank.

The second document is called an *"original receipt"* (the copies made are not indicated). It has a serial number that has the prefix "BXC". It shows the amount of tax paid, the name of the tax payer and the BPAF number it relates to on the line "UCB P-I-S No.". It is signed by a cashier of the defendant authority and stamped. It is headed with the words "Uganda Revenue Authority" and is clearly a document of the defendant. The receipt is given after payment is made under a BPAF and I am fortified in my analysis by a letter from the defendant to the plaintiff in Exh. D.10, outlining the tax payment procedure.

The other document is a discharge notice (see P.10(a) as an example) in the form of a letter on the defendant's letter head. The general template of the notice is structured as follows

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> *"This is to notify you that M/S...........has/have completed payment of taxes on the motor vehicle(s)/goods relating to entry.........which they requested and were authorized to pay in installments as per undertaking reference.........and subsequent release order dated.............."*

It is signed off and stamped by the Principal Revenue Officer (Technical). It does not contain any amount of money paid but acts as some form of release. This is therefore some form of secondary document evidencing payment of taxes. This too in any event is a document of the defendant.

Both counsel seem to agree that in the case of the payment of taxes, the law is that the onus lies with the tax payer. What they disagree on is what it takes to discharge that onus.

In the case of Bhabilia Habib (supra) Justice James Ogoola held that the burden of proof of over payment was successfully discharged by the plaintiff in that case

> *"...on a balance of probability by producing original copies of receipts for payment of tax in dispute..."*

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In that case the plaintiff produced the second category of documents (i.e. receipts). I have reviewed the above which have the prefix "D X C". I see no reason to depart from this weighting that the learned Judge articulated. I think it is too much to ask of a tax payer to produce in one bundle a BPAF, receipt and even a clearing agent in order to establish his case. This is simply an ideal but not a legal position. When taxes are paid the tax payer is given very many forms of documents as evidence of payment. I think that the tax payer has to produce primarily the receipt as evidence of payment of the tax (other documents too can be used as secondary evidence i.e. releases) which the defendant should then use to be able to trace other documents through its own records since these are all its own documents (with cross references to other documents within them) in any case. The clearing agent is licenced and regulated by the defendant authority and in my view the defendant authority therefore has direct access to the said clearing agent.

In this regard I follow the holding of the case Bhabilia Habib (supra) with approval.

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I further agree with the authority that learned counsel for the plaintiff referred to me as to the shifting burden of proof when evidence is led in court in the case of

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In that case it was made clear that the burden of proof rests before evidence is given on the party asserting the affirmative. It then however shifts and rests after evidence is given on the party against whom judgment would be given if no further evidence is adduced i.e. the defendant in this case. Actually the evidence before this court shows that the defendant carried out investigations on the basis of the documents submitted by the plaintiff. This shows that on the ground the evidential burden of proof had already shifted to the defendant (see Exh. D.10 and D.11) as far back as 28th February 2000. Not satisfied with the results of the investigation the parties entered into a memorandum of understanding on the 29th March, 2000 for the sum of Ushs.185,856,008/= and interest of Ushs.18,318,333/=.

What then was the outcome of all of this? A review of Exh. D.9 dated 16th October 2001 an internal memo of the defendant shows that

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DFCU bank paid Ushs.186,109,571/= of the money stated in the said memo leaving a balance of Ushs.18,064,770/=. However, then comes a twist in the tax situation.

The memo Exh. D.9 then states that even after the tax in memorandum of understanding was paid by DFCU bank, a re-verification of the plaintiff's claim was still carried out and it showed that a tax refund of Ushs.55,945,805/= was due to the plaintiff. This was then off set from the outstanding figure of Ushs.186,109,571/= that DFCU bank had not paid leaving a refund due of Ushs.37,881,228/=, to the tax payer.

What is not clear, is how the sum Ushs.55,945,805/= showed up from over one year and six months after the plaintiff signed the memorandum of understanding. It must be remembered that these monies relate to payment of taxes in the years from 1996/1997 when these trucks were imported into Uganda. In other words it took up to 4 years to verify these payments. To my mind this is an incredibly long time to verify this amount of money.

The plaintiff still believes according to para 12(1) that the defendant owes it a further Ushs.158,119,536/= in refunds. However, it

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appears to me that in support of their claim in court the plaintiffs have only shown court receipts P.2, P.3, P.4 and P.5 (inclusive Exh. 5B) amounting to Ushs.96,460,333/= which the defendant disputes. The defendants are emphatic that the receipts in Exh. P.1 with attached BPAFs (which I add to be Ushs.55,945,808/=) were paid. I accept that on the evidence before me that Exh. P.1 was paid.

The defendant's counsel submits that exhibits P.2-5 have no BPAFs, are not reflected in till sheets or indeed their cash books. In fact in Exh. P.19 the then Commissioner General of URA suggested in his letter to the second plaintiff that his receipts could be forged hence the need for more verification.

In the Bhabilia Habib case (supra) Justice James Ogoola further found that the defendant's contentions that

> *"…receipts were issued fraudulently without verification could not hold as a defence to the plaintiff's claim…"*

This was because in that case there was evidence before the court that a fraud was perpetuated by the defendant's agents who tampered with the duplicate receipts which could not be attributed to the plaintiff.

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In this case the defendant disputes the receipts Exh. P.2-5 but does not provide any further particulars why this is the case. The defendant simply insisted that the plaintiff provide the corresponding BPAFs for the said receipts. Interestingly the said receipts also contain the BPAF numbers. So if the defendant was spirited enough it could have shown that, on the basis of the BPAF numbers on the dispute receipts the said BPAFs from their records inter alia did not exist and hence make a good case for fraud. Even up to the hearing all the defendant insisted on was for the plaintiff to produce their own originals of the same BPAFs if they wanted a refund. I find that since there are receipts on record and nothing on the other side this does not hold as a defence to the plaintiff's claim. Clearly the defendants have a challenge with regard to record keeping. In such circumstances one is left with no option, like was the situation in the Bhabilia Habib case, than to determine whose evidence is more credible on the balance of probabilities. In this matter, the plaintiff's case is simply more credible as they have since 2000 insisted that they paid taxes and they actually succeed in getting a partial refund from the defendant authority.

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Before I leave this matter I must address my mind to the effect on all of this of the memorandum of understanding signed between the parties dated 29th March 2000 Exh. D.1 By that memorandum the plaintiff undertook to pay Ushs.185,856,008/= as taxes and interest of Ushs.18,318,333/=. This the plaintiff never did and even the post dated cheques they issued as the installments under the memorandum were dishonoured on presentation. Instead the plaintiff insisted that they had paid the taxes in which case DFCU bank had no option but to pay the tax in order to regain the mortgaged trucks.

To the plaintiff's credit their persistence paid off as a re-verification of their claim yielded an entitlement to a tax refund of Ushs.55,945,805/= (Exh. D.9).

In this regard I am inclined to agree with counsel for the plaintiff that this memorandum was signed under duress of seizure. I agree with the reasoning of Homes J adopted in Woolwich Building Society case (supra) that such summary remedies like distress and seizure by the state or its institutions some times carry with them an implied duress. In such a situation the citizen is put at a serious disadvantage and Justice may require that in such a situation he

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pays to avoid the disadvantage, but then sues later to assert his rights on equal terms.

I will accordingly disregard the memorandum to the extent that the plaintiff is able to show, as he has in this case, that he actually paid part of the tax. I do not therefore in these circumstances regard the memorandum in these circumstances to be an admission of indebtness to the defendant as counsel for the defendant would have it.

So in answer to the issue number one whether on the basis of the disputed receipts (i.e. Exh. P.2-5) the plaintiff is entitled to a refund, I answer, yes. The plaintiff is entitled to a refund.

The second issue is if the plaintiffs are entitled to a refund then how much should it be. The plaintiff pleaded in para 12(1) to the plaint that they are entitled to Ushs.196,000,764/= less Ushs.37,881,228/= which was refunded to them as special damages. That means that the plaintiff claims the sum of Ushs.158,119,536/=. This being a special damage it also has by law to be proved specifically.

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In this case the plaintiffs have only produced the following specific receipts Exh.P.2-5 worth Ushs.96,460,333/= in support of their claim, I accordingly find that the plaintiffs are entitled to the sum of Ushs.96,460,333/=.

However, before I leave this issue, there is question of the assignment between the first plaintiff and DFCU bank Exh. D.4. Counsel for the defendant submits that the assignment is to the effect that if any monies are found to be refundable to the plaintiff, then the said plaintiff has no claim over it but rather DFCU bank. Secondly that legally the plaintiff from the date of the assignment could not even bring this suit.

Counsel for the defendant further submitted that the assignment was still in effect as there was no evidence of a notice of redemption and or actual re-assignment. I was in this regard referred to the case of

Hughes **V** **Pump House Hotel Co.** (1902) 2 KB 190

Mr. A. Ssekatawa was clear that according to the assignment all future refunds from the defendant could only go to DFCU bank and that the suit was caught up by the doctrine of laches.

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Mr. Kambona in reply submitted that by the wording of the assignment in clause 1, it only specially related to the sum of Ushs.37,881,228/=. This said sum was then used by DFCU bank to offset its own VAT tax payments due to the defendant.

Mr. Kambona further submits that the defendants not being a party to the assignment cannot rely on it and should accordingly be estopped from so doing. I have perused the deed of assignment dated 25th September 2001. Its wordings are very clear. In the fourth recital it is written

> *"AND WHEREAS the Assignor has confirmed that URA (the current defendant) owes him some monies being Ushs.37,881,228/= immediately <u>and some more monies thereafter</u> [see URA letter dated 24th September, 2001] hereinafter attached and forming a part of this agreement…"* (emphasis mine).

The only letter dated 24th September, 2001 is actually from DFCU bank though it is countersigned by the URA and the second plaintiff. It is more likely that the deed was actually referring to the letter of

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20th September, 2001 (Exh. P.8) which is more relevant. Be that as it may the operative words are

> *"…Ushs.37,881,228/= immediately and some more money thereafter…"*

that some shows that more money was expected beyond the Ushs. 37,881,228/=. This is further re-echoed in para 1 of the Deed of Assignment as it relates

> *"…to all monies that are due and owing to the Assignor (i.e. the plaintiffs) from the URA (the defendants) being Ushs.37,881,228/= immediately and all monies due thereafter…" (emphasis mine).*

All these clearly show that the assignment covered more than just Ushs.37,881,228/= as counsel for the plaintiff would have it. It is not difficult to see why DFCU bank was interested in more than just Ushs.37,881,228/=. The Deed of Assignment shows that the first plaintiff had defaulted on two facilities from the said bank namely:-

1- A lease facility of Ushs.350,000,000/= of September 2000 vide lease agreement No. UL/LP/2000 and

2- A loan of US$400,000- dated 3rd April, 1996.

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Of course DFCU bank also paid the first plaintiff's taxes of Ushs.186,109,571/=.

It therefore appears to me that if any more monies were paid by the defendant by way of tax refund to the plaintiff's they would be caught up by the Deed of Assignment unless there is evidence of notice of redemption, actual re-assignment or it is has some how been over taken by events. In this regard I agree to that extent with the submissions of counsel for the defendant.

Does the Deed of Assignment mean that the plaintiffs cannot bring this suit? I think not; as it relates to the assignment of any money he may get from the defendant. Is the suit unreasonably delayed and this caught by the doctrine of laches? I think not given its history.

All in all as I have found above, the plaintiffs are entitled to the proved sum of Ushs.96,460,333/= from the defendant.

As to remedies, in addition to my findings in issue number 2, the plaintiffs also seek

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1- Special damages of Ushs.12,000,000/= being the cost of repairing the trucks which he claims were vandalized after being impounded by the defendant and while in the defendant's custody.

2- General damages for loss of business, inconvenience and suffering caused by the actions of the defendant.

3- Punitive/exemplary damages the particulars of which were in para 14 of the plaint.

Counsel for the plaintiff did not adduce any evidence in support of the claim for repairs of the trucks which were alleged to have been vandalized. Indeed he did not even make any serious attempt to submit on the matter.

I accordingly find that no legal case has been made out for the claim of Ushs.12,000,000/= being repair costs.

The same situation is true for the claim of general damages. Counsel for the plaintiff did not submit on the quantum save for put up a figure of Ushs.900,000,000/= during his submissions in reply. As a result of this the defendants did not get an opportunity to respond to the figure. To my mind this is just a wild figure without justification. True it is foreseeable, that if the taxes paid by first

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plaintiff were recognized in time it may have done some profitable business. However, court has no evidence of what this would have been. In these circumstances court will grant the plaintiffs Ushs.5,000,000/=.

The position is again the same for the claim of exemplary / punitive damages. Counsel for the plaintiffs did not suggest any figure. However, counsel in a round about way refers me to an interesting case of

Woolwich Bulding Society V Inland Revenue Commissioner

[1992] 2 All ER 737

In particular I refer to the judgment of Lord Goff of Chieveley at P. 759 where he held

"…the retention by the state of taxes unlawfully extracted is particularly obnoxious because it is one of the most fundamental principles of our law-enshrined in a famous constitutional document, the Bill of Rights (1688) that taxes should not be levied without authority of parliament… when the Revenue makes a demand for tax that demand is implicitly backed by the coercive powers of the state and may well entail (as in the present case)

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unpleasant economic and social consequences if the tax payer does not pay…"

I find that by the defendant refunding as it did taxes, it had unlawfully extracted taxes; which it then retained. Double taxation and the retention of the excess tax for period in excess of four years (as in this case) is clearly oppressive to a tax payer and warrants the award of exemplary/punitive damages.

In the case of **Afro Motors Ltd V Uganda Revenue Authority** HCCS No. 355 of 2000 (unreported), I found that the Uganda Revenue Authority had again inter alia due to poor records lost spares belonging to the plaintiff in their warehouse. I awarded the sum of Ushs.10,000,000/= as exemplary damages. The dispute in the Afro Motors case over those spares lasted over five years. I find that in line with that decision that I will award Ushs.10,000,000/= to the present plaintiffs as exemplary damages.

Counsel for the plaintiff prayed for interest at 25% p.a. from the date of the cause of action until payment in full on the awarded sums.

I will grant interest at 25% p.a on the sum of Ushs.96,460,333/= from the 29th March, 2000 until payment in full. I will also grant

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interest at 25% p.a. on the general and exemplary damages from the date of judgment until payment in full.

I also award costs to the plaintiffs.

Judgment is entered accordingly.

....

Geoffrey Kiryabwire

JUDGE

Dated: 23/01/08

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23/01/08

9:15am

Judgment read and signed in Court in the presence of;

- O. Kambona for plaintiff
- A. Ssekatawa for defendant
- Rose Emeru – Court Clerk

…………………………………

Geoffrey Kiryabwire

JUDGE

Date: 23/01/08

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