

COURT OF APPEAL

203.

1st November, 1996.

Before: Sir Godfray Le Quesne, Q.C., (President)
R.C. Southwell, Esq., Q.C., and
P.D. Smith, Esq., Q.C.

Between: Lesquende Limited Plaintiff
And: Planning and Environment Committee
(formerly known as
The Island Development Committee)
of The States of Jersey Defendant

- (I) Appeal by the Defendant from the Order of the Royal Court (Samedi Division) of 13th March, 1996, that the Defendant be liable to pay the Plaintiff's costs, in relation to arbitration proceedings, pursuant to the provisions of Article 14(2) of the Compulsory Purchase of Land (Procedure) (Jersey) Law, 1961.
- (II) (1) Appeal by the Plaintiff from the Order of the Royal Court (Samedi Division) of 15th July, 1996, refusing the Plaintiff's application for interest on the expenses awarded to it by the Royal Court on 13th March, 1996, pursuant to Article 14(2) of the Compulsory Purchase of Land (Jersey) Law, 1961.
- (2) Defendant's cross appeal, by way of Respondent's Notice, made under the provisions of Rule 5(2) of the Court of Appeal (Civil) (Jersey) Rules, 1964, contending that the decision of the Royal Court of 15th July, 1996, should be affirmed on grounds other than those relied on by that court, namely that (1) the Plaintiff did not seek an award of interest on its expenses at the arbitration on the last day of submissions at the trial before the Deputy Bailiff (27th February, 1996) or when judgment was given in the Plaintiff/Appellant's favour on 13th March, 1996, and (2) the Deputy Bailiff's jurisdiction over matters raised by the Plaintiff/Appellant in its pleadings concluded once judgment had been given.

Advocate M.M.G. Voisin for the Plaintiff.
W.J. Bailhache, Esq., Crown Advocate for the Defendant.

THE PRESIDENT: For the background to this appeal I turn first to the opening passage in the judgment of the Royal Court:

5 *"The plaintiff in this action is a limited liability company*
"Lesquende" which owned land known as the Belle Vue Pleasure
Park. Lesquende made an offer to sell on 19th September 1991
for £6.75M. The States of Jersey wished to acquire the land for
10 *the public. An offer to purchase of £5M was made by the States*
on 14th November, 1991. The twain did not meet and accordingly
on 12th December, 1992, the Greffier of the States made a
representation to the Royal Court that the land be vested in
the public, and that a board of arbitration be appointed
15 *pursuant to Article 8 of the Compulsory Purchase of Land*
(Procedure) (Jersey) Law 1961". (I shall refer to this as "the
Law").

20 *"On 11th December, 1992, the Royal Court made an order vesting*
the land in the IDC for the States and Public of the Island and
also ordered that the purchase price be determined by
arbitration.

....

25 *The hearing occupied 46 days. Lesquende was represented by Mr.*
Matthew Horton Q.C. assisted and instructed by Advocate Voisin.
The IDC was represented by Mr. Roger ter Haar Q.C. assisted by
Mr. George Gadney of the English Bar and instructed by H. M.
30 *Solicitor General. The value of all the land expropriated by*
the States and formerly belonging to Lesquende was valued at
£4,900,000. This was less than the offer made by the States on
14th November, 1991.

35 *The last words of the award are these:- "The Law does not*
empower us to make any ruling as to the costs of either
party".

40 The procedure for the acquisition of land under the Law begins with
service by the Greffier of the States upon the owner of the land of a
notice requiring him to notify the Greffier within fifteen days of the
amount of compensation he is prepared to accept. If the owner fails to
do this or the amount of compensation he is prepared to accept is
excessive the Greffier can serve a notice on him informing him of the
amount of compensation the acquiring authority offers. If this offer is
45 not accepted in eight days the Greffier can apply to the Royal Court for
an order that the question of compensation be referred to a Board of
Arbitrators. The Board then proceeds to hear witnesses and can inspect
the land or have it measured by a surveyor. The award, when completed
by the Board, is registered by the Royal Court upon the application of
the Greffier and has effect as a contract passed before the Court.

50 I now turn to Article 14 of the Law which gives rise to the debate
in this appeal. It reads:

55 *"(1) There shall be paid to the members of the Board fees in*
accordance with such scale as the States may by regulations
determine.

(2) The fees of the Board and all expenses incurred in proceedings under this Law shall be paid by the acquiring authority".

5 The rival contentions put before us are these: The expropriated owners say that the word "expenses" in paragraph (2) of Article 14 includes the costs incurred by them in the arbitration. On this basis, after the award had been made they called on the Committee to meet a claim for costs which they put forward in the sum of £658,010.16. This
10 sum they claimed as costs properly incurred in the arbitration. The Committee refused to pay and accordingly the owners issued an Order of Justice claiming this sum.

15 The Committee alleged in their defence that Article 14(2) covers only the fees of the Board and expenses incurred by the Board and has no application to costs incurred by the owner.

20 The Royal Court decided the case in favour of the owners and made an Order: *"that the [Committee] pay to the Plaintiff the legal and other costs properly incurred by the Plaintiff in the arbitration proceedings on an indemnity basis, such costs to be taxed by the Judicial Greffier if not agreed"*. It is from this judgment that this appeal is brought.

25 Our task, therefore, is to interpret Article 14(2) of the Law. In particular, we have to discover the meaning in that paragraph of 'all expenses'. The owners, as I have said, contend that those words mean all the expenses reasonably and properly incurred by any of the parties involved in the arbitration proceedings. The Committee on the other
30 hand maintain that they mean all the expenses incurred by the Board and no more.

35 Article 14(2) has to be interpreted in its context which includes the context of its legislative history.

40 Before the Law was enacted, provision for compulsory purchase was made by the Compulsory Purchase of Land (Procedure) (Jersey) Law, 1953 (which I shall call "the 1953 Law"). Under the 1953 Law the procedure for initiating a compulsory purchase and assessing the compensation was almost the same as it is now under the present Law. The only difference was that under the 1953 Law the assessment was made by a single official arbitrator where as now it is made by a Board of Arbitration. Apart from this detail, the procedure is the same, the rules for assessment of
45 compensation are the same, and there is the same provision for the statement of a case for the opinion of the Royal Court.

50 These similarities stand in stark contrast to the difference between the two Laws in their provisions for costs and fees. The 1953 Law has a separate Article in these terms:

"Article 13.

Costs.

55 *The costs of all proceedings under this Law shall be paid by the acquiring authority".*

In the 1961 Law, this Article has disappeared, and the following has been introduced:

"Article 14.

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Fees and Expenses".

I have already read that Article and need not read it again.

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It is true that the words of Article 14(2) of the Law from 'all expenses' onward bear some resemblance to the words of Article 13 of the 1953 Law; but there are the following differences:

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(a) a provision for 'costs of all proceedings' has been replaced by a provision for 'all expenses incurred in proceedings';

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(b) whereas the old provision appeared in a separate article in the 1953 Law, in the present Law the new provision is part of an article of which paragraph (1) deals with the fees of the Board and paragraph (2) with 'The fees of the Board and all expenses incurred....'

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These differences make it clear in my judgment that in 1961 the States intended to change the provision which had been made by Article 13 of the 1953 Law. I can think of no reason why the States should have made these changes of language and context if their intention had been to leave the meaning of the 1953 Law unaltered.

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Before identifying the intended change, it is logically necessary to establish the meaning of Article 13 of the 1953 Law. Two expressions call for consideration - 'costs' and 'proceedings under this Law'.

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Although 'costs' is a term in daily use in relation to legal proceedings, it is not easy to define what it comprehends. It is clear, however, that it extends to sums paid by the parties for the preparation and presentation of their respective cases. For present purposes it is not necessary to define the term any further.

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'Proceedings under this Law' clearly included in the 1953 Law proceedings before the official arbitrator. Those proceedings were 'under' the 1953 Law in the sense that the tribunal before which they took place was created by the 1953 Law and its procedure was regulated either by that Law or by regulations made under powers conferred by that Law. Furthermore, the word 'proceedings' is used in several passages of the 1953 Law, apart from Article 13, with reference to the proceedings before the arbitrator. See Article 10 paragraphs (1), (2) and (3) and Article 11 paragraph (1).

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Were proceedings upon a case stated by an official arbitrator also 'proceedings under this Law' for the purposes of Article 13? In my judgment they were not. Such proceedings took place in the Royal Court, under the Royal Court's rules of procedure, and, in cases in which the arbitrator did not state the case voluntarily, at the direction of the Royal Court. There is also the consideration of the results of the competing interpretations. If the proceedings upon a special case were 'proceedings under this Law', the result was that under Article 13 the

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owner could raise any point of Law, not merely without risk of ever having to pay the States' costs, but with the certainty of receiving his own costs even if his point of law were totally rejected. By contrast, if the States were to raise a point of law they did so with the burden of having to pay the owner's costs even if the point of law were upheld. The unfairness of this result confirms my conclusion, that proceedings upon a special case were not 'proceedings under this Law' within Article 13.

The effect of Article 13 of the 1953 Law, therefore, was that the acquiring authority had always to pay the costs incurred by the owner in the arbitration proceedings. This could obviously lead to unfair results. The States might make a generous offer of compensation, and be met with an exaggerated claim. The arbitration which would follow, necessitated by the exaggerated claim, might end in compensation assessed at less than the States' original offer. Nevertheless, under Article 13 the States would have to pay the owner's costs. It is hardly surprising that the States should have decided in 1961 to change this position.

I now turn to Article 14(2) of the Law. It speaks not of costs, but of expenses. Mr. Voisin pointed out that the words are 'fees of the Board and all expenses', not 'fees and all expenses of the Board'. He therefore submitted that the expenses intended are not only the Board's but also other people's, including the expenses of the owner. 'Expenses' might have been substituted for costs, he suggested, because the States thought 'expenses' was the wider term.

It is impossible, in my judgment, to accept this explanation of the substitution of 'expenses' for 'costs'. In the absence of a statutory definition, the relationship between costs and expenses is uncertain in any particular instance. This makes it most unlikely that any draftsman wishing to extend the sums due under Article 13 would have tried to do so by substituting 'expenses' for 'costs'. His natural course would have been to substitute 'costs and expenses'.

The word 'expenses' must take its meaning largely from its context. Here the indication provided by the context is very clear. The provision about expenses has been attached to an Article, the primary purpose of which is to make financial provision for the arbitrators. The immediate context of 'expenses' is a sentence in which it is coupled with 'the fees of the Board'. Whatever else it may cover, 'expenses' in this sentence must cover the expenses of the Board. This gives the key to the interpretation of the word. The expenses of the Board will consist of payments made by the arbitrators for the purpose of carrying out their duties under the Law. It is with expenses of this kind that the Article is dealing; that is to say, payments made (or liabilities incurred) to enable those making them to perform duties imposed on them by the Law.

The reference in Article 14(2) is to 'the fees of the Board and all expenses incurred'. Mr. Voisin relied on this as showing that expenses are covered other than those of the Board. This is right, but it does not lead necessarily to the conclusion that 'expenses' of the owner are covered. If there are persons other than the arbitrators upon whom the Law imposes duties which can only be carried out at some cost, it is possible both to read 'expenses' in the sense which I have derived from

the context and to explain why paragraph (2) is not confined to the expenses of the Board.

5 The Law does contain one example at least of the imposition of such duties. I refer to Article 9(2). It reads:

10 *"For the purposes of this Article", [that is to say for the purposes of assessing the compensation due], "the Board shall be entitled to be furnished with such returns and assessments relating to the land as it may require".*

15 Under this paragraph, the Board would be entitled, and might well wish, to call upon parochial authorities to furnish them with returns and assessments relating to the land made for purposes of rating. The parochial authorities would be obliged to furnish these returns and assessments, since the Board is 'entitled' to them, but they could not furnish them without some expense. The expenses thus incurred would have to be paid by the acquiring authority under Article 14(2).

20 The Article obliges the acquiring authority to pay 'all expenses incurred in proceedings under this Law'. Mr. Voisin submitted that the words 'all expenses' must be limited in some way. If he is right in saying that Article 14(2) covers his clients' costs, some limit is certainly needed. Otherwise we should have the extraordinary position
25 of the States enacting that the acquiring authority shall be compelled to pay any exaggerated claim for costs an owner may make. Accordingly, if it turns out that the Law provides no such limit, this will be a strong argument against Mr. Voisin's interpretation of Article 14(2).

30 Mr. Voisin suggested two ways of limiting the paragraph. He submitted first that the words 'reasonably and properly' should be implied in paragraph (2) between the words 'expenses' and 'incurred'. Later in his argument he submitted that nothing needed to be implied because improper or unreasonable expenses would not fall within the
35 words, 'incurred in proceedings'. The latter suggestion is, in my judgment, wrong as a matter of language. If three counsel are instructed to argue a simple case needing only one, the expense of instructing two of them is incurred in the proceedings although it is unreasonable. The more important objection, however, is that both Mr.
40 Voisin's arguments involve contradiction of the language of paragraph (2). To say that expenses incurred are to be paid to the extent that they were incurred reasonably and properly is to say that some expenses incurred are to be paid. What the Law says is that all expenses
45 incurred are to be paid.

50 There is yet another objection to Mr. Voisin's arguments. If the obligation under paragraph (2) is limited to expenses incurred reasonably and properly, it will be necessary to decide whether, and to what extent, expenses claimed from the acquiring authority were so incurred. Mr. Voisin submitted that this could be done by taxation by the Greffier, and the Deputy Bailiff accepted this argument. In my judgment taxation by the Greffier would be neither available nor appropriate.

55 The power of the Greffier to tax costs arises under Rule 9/7(1) of the Rules of the Royal Court. That reads:

"The Greffier shall have power to tax:

- (a) the costs of or arising out of any cause or matter in any division of the Court;
- (b) any other costs the taxation of which is directed by order of the Court".

Expenses incurred in an arbitration are clearly not within (a), for they are not costs of or arising out of any cause or matter in any division of the Court; nor, in my judgment, could the Court order them to be taxed under (b). In order to see the operation of paragraph (b), it is necessary to look to the power under which this Rule was made. The power is conferred by the Royal Court (Jersey) Law, 1958, Article 11 paragraph (1)(g). That reads:

"Rules of Court may be made by the Superior Number of the Royal Court, with the advice and assistance of the Rules Committee.

* * * * *

(g) for taxing costs in any cause or matter in the Royal Court or in any proceedings preliminary or incidental to any such cause or matter";

* * * * *

This would not allow a Rule to be made for taxation of costs in a proceeding neither in any cause or matter in the Royal Court nor preliminary or incidental to any such cause or matter.

Paragraph (a) of Rule 9/7(1) covers "costs of or arising out of any cause or matter in any division of the Court". "Any other costs" in paragraph (b) must therefore be costs in proceedings not in the Royal Court. In view of the terms of Article 11(1)(g) of the Law, this might be thought to raise a question about the vires of paragraph (b) of the Rule.

I do not consider that any such question in fact arises. Paragraph (b) must, in my judgment, be read as assuming that a valid order has been made by the Court for the taxation of "other costs". No such order could be validated by a rule made under the Royal Court Law, but there might be some other statute which authorised a rule for the taxation of costs in proceedings other than proceedings in the Court. No such statute relating to arbitrations has been put before us, and therefore it is clear in my judgment that paragraph (b) is not available in this case and does not empower the Court to make the Greffier's services available for the taxation of costs arising in an arbitration under the Law.

Taxation by the Greffier, moreover, would be inappropriate. Whether the owner's expenses in the arbitration were reasonably incurred would depend upon such questions as whether issues were unreasonably raised, whether experts were consulted whose evidence was not reasonably required, whether argument or cross-examination was unreasonably prolonged, and so on. It is not the duty of the Greffier to resolve such questions. This is illustrated by what has happened in this case.

By the judgment from which this appeal is brought, the Royal Court ordered that the owners' 'legal and other costs properly incurred' in the arbitration proceedings be taxed by the Greffier, if not agreed. They were not agreed. When the matter came before the Greffier, he sent it back to the Court, holding that only the Court could adjudicate upon the grounds put forward by the Committee for denying that the costs were reasonably incurred. The Court has now fixed the date for consideration of these issues.

If Article 2 is interpreted, as in my judgment it should be, as referring to expenses incurred for the carrying out of duties imposed upon someone by the Law, the result is that it contains no limit on expenses of that kind and it might therefore be argued that the States is exposed to the danger of an unlimited payment even on this reading of Article 14(2). This may be right, but the nature of the expenses which in my judgment are covered by Article 14(2) is such that it is quite understandable that the legislature should not have thought it necessary to add the qualification 'reasonable' in the provision dealing with the payment of those expenses. It is quite another matter to contemplate that the legislature might have intended the paragraph to cover all the costs incurred by the owner in the arbitration and should have been content to place upon the acquiring authority an obligation to pay those costs without limit of any kind.

The consequence of concluding, as I do, that Article 14(2) applies only to expenses incurred for the performance of duties imposed by the Law is that the Law makes no provision for the costs of the arbitration. The owner and the Committee will each have to bear their own costs in every case (unless they agree to give the Board power to deal with the costs). This may seem a strange, or even an unfair, result, unless it is seen in the light of the legislative history. Under the 1953 Law, the acquiring authority had to pay the owner's costs of the arbitration in every case. The States decided this should be changed, but apparently were not prepared, in 1961, to go so far as to make the owner in any circumstances liable to pay the acquiring authority's costs. They therefore left each party to bear its own costs. The development has now been carried further by the Compulsory Purchase of Land (Procedure) (Jersey) (Amendment No. 5) Law, 1994; but that is not relevant to this appeal.

Mr. Voisin submitted that this conclusion was inconsistent with the principle of equivalence. He cited the judgment of Scott L.J. in Horn -v Sunderland Corporation (1941) 2 KB 26, 49 where the learned Lord Justice referred to:

"the principle of equivalence which is at the root of statutory compensation, the principle that the owner shall be paid neither less nor more than his loss".

That principle, in my judgment, has nothing to do with the present case. Scott, L.J. was saying that a dispossessed owner must receive compensation equivalent to his loss, including in his loss the value of the land and, for instance, compensation for disturbance. He was not saying anything about costs incurred in the assessment of that compensation.

Mr. Voisin also relied on the decision of the Royal Court in Baker -v- Public Works Committee (1968) JJ 965. In that case the question of the compensation to be paid for land compulsorily acquired was referred to a Board of Arbitrators under the Law. The Board stated a case for the opinion of the Royal Court on a question of Law. The Court answered the question in favour of the Committee, and then concluded its judgment thus:

"There is no need to make any order as to costs as Article 14(2) of the Procedure Law of 1961 provides that all expenses incurred in proceedings under the Law shall be paid by the acquiring authority, in this case, the Public Works Committee".

It is impossible to tell from the report whether there had been any argument about the meaning of Article 14(2). Certainly there is no discussion of it in the judgment, nor any consideration of the matters which have been debated before us. The bare statement, unsupported by reasons, was hardly an authoritative interpretation of the Law. In my judgment it was wrong.

It follows from what I have said that the Committee is not liable under Article 14(2) to pay to the owners the costs and expenses incurred by them in the arbitration proceedings. The Order of Justice contained an alternative claim that these costs and expenses should be determined under Article 9(1)(g) of the Law. The Royal Court did not deal with this claim, apparently because it was not there argued, or at least was not argued fully. I can state my view of it shortly. Costs incurred before the beginning of the arbitration may be claimed under Article 9(1)(g), on the principle explained in L.C.C. -v- Tobin (1941) 1 All ER 480. There is no authority suggesting that the costs of the arbitration itself may be claimed under Article 9(1)(g), and in my judgment, they cannot. To claim them in this way, it would be necessary to estimate those costs at the time of the preparation of the owner's claim, that is to say, at a time when the arbitration had not even begun, when the costs had not been incurred, and no accurate estimate could be made of what costs would be incurred. This cannot have been the intention of the Law.

I conclude that this appeal should be allowed, the judgment of the Royal Court set aside and the action dismissed.

I now turn to the second appeal, which arises from the same action in this way. The Order of Justice contained a claim to interest. It was claim (b) in the Order of Justice and was in these terms:

"Interest on the costs and expenses properly incurred by the Plaintiff in the arbitration proceedings and this from 6th February, 1995, being the date of the registration of the award".

When the Royal Court delivered judgment on 13th March, 1996, nothing was said about interest, nor did Mr. Voisin ask for it. Subsequently, on 21st March, 1996, the owners issued a summons. By that summons they called upon the Committee to appear before the Court to show cause why (i) the Royal Court should not consider paragraph (b) of

the prayer in the Plaintiff's Order of Justice, (ii) the Royal Court should not make such order for interest on the costs awarded to the Plaintiff by the Act of Court dated 13th March, 1996, as it deemed appropriate.

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To this claim the Committee made three answers. First, they said the claim was made too late. Since the matter had not been raised when judgment was delivered on 13th March, 1996, the Court had become *functus officio* and could make no further order. Secondly, they said the claim was for interest, not on debt or damages, which admittedly would have been a possible claim, but on costs which, the Committee contended, was not possible. Thirdly, they said that the claim to interest should not be decided before the Court had given its decision on the objections to the owners' claim put forward by the Committee in which the Committee alleged that for various reasons, such as the raising of unnecessary issues, a considerable part of the costs claimed had not been properly incurred.

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The Royal Court dismissed the summons principally upon the second ground. I say 'principally' because the learned Deputy Bailiff, in delivering judgment, did say he felt some doubt whether the claim for interest could be decided before the Court had settled the dispute about the reasonableness of the claims. He therefore dismissed the company's claim.

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Against that the company has appealed to this Court. The issues before us have been rather different. In the first place, Mr. Bailhache accepted here that the claim should not be rejected on the ground that it had not been put forward on the 13th March. Secondly, Mr. Bailhache accepted that the claim put forward is properly to be regarded not as a claim for interest on costs, but as a claim for interest on a debt. This in my judgment is right. It is true that the claim of £600,000 odd, which the owners put forward, is a claim for a sum of money which was originally quantified as the expenses of the owners in conducting the arbitration. However, if we had been in Mr. Voisin's favour in the first appeal, the result would have been to convert this claim for interest into a claim for a debt by virtue of the operation of Article 14(2).

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I have held that the first appeal should be dismissed and it must follow from this that the second appeal must also be dismissed. If no sum is due by way of expenses, clearly no sum can be due by way of interest. If I had been in Mr. Voisin's favour on the first appeal, I should, as I say, have regarded his claim as a claim for a debt upon which interest could be ordered. Nevertheless I should still have concluded that the second appeal should be dismissed because of the third ground to which I referred earlier. An award of interest on a debt is always discretionary. The rate of the interest and even the making of the award must be influenced by the conduct of the party claiming it both in putting forward his claim and subsequently. Had we found in Mr. Voisin's favour on the first appeal it would then have been necessary for the question of the reasonableness of his claim for expenses incurred in the arbitration to be decided. It would not have been possible to deal with the claim to interest until the reasonableness of all components of the principal claim had been settled.

However, if the first appeal is dismissed, it follows that the second appeal must be dismissed also.

SOUTHWELL, JA: I agree with the judgment of the President on both appeals.

SMITH, JA: And I agree with the judgement of the President on both appeals.

Authorities

(Defendant's appeal from 13th March, 1996, Order of Royal Court).

R.S.C. (1995 Ed'n): O.62, r.1.

Compulsory Purchase of Land (Procedure) (Jersey) Law 1948.

Compulsory Purchase of Land (Procedure) (Jersey) Law 1953.

Compulsory Purchase of Land (Procedure) (Jersey) Law 1961.

Compulsory Purchase of Land (Procedure) (Jersey) (Amendment No. 5) Law 1994.

Costs in Criminal Cases (Jersey) Law 1961.

Civil Proceedings (Jersey) Law 1956.

Baker -v- The Public Works Committee (1968) JJ 965.

Pajama Ltd -v- Ferpet Investments Ltd (1982) JJ 137.

Lands Tribunal Act 1949.

Land compensation Act 1961.

Simpson -v- Commissioners of Inland Revenue (1914) 2 KB 842.

Matthews -v- Commissioners of Inland Revenue (1914) 3 KB 192.

R. -v- Swabey (No. 2) (1973) 1 All ER 711.

London County Council -v- Tobin (1959) 1 All ER 649.

Horn -v- Sunderland Corporation (1941) 2 K.B. 26.

Royal Court Rules 1992 as amended: Rule 9/7.

Royal Court (Jersey) Law, 1948: Article 11.

City of Aberdeen District Council -v- Sim & Anor (1982) Property & Compensation Reports 278.

Birmingham Corporation -v- West Midland Baptist (Trust) Association (1970) AC 874.

Authorities

(Plaintiff's appeal and Defendant's cross-appeal,
by Respondent's Notice, from 15th July, 1996, Order of Royal
Court).

Compulsory Purchase of Land (Procedure) (Jersey) Law, 1961.

Interest on Debts and Damages (Jersey) Law, 1971.

Interest on Debts & Damages (Jersey) Law 1996 (Appointed Day) Act 1996.

Rattan Singh -v- Commissioner of Income Tax [1967] 1 All ER 999 PC.

"The Aldora"; Tyne Tugs Ltd -v- Owners of m.v. "Aldora" [1975] 2 All ER 69.

BP Exploration Co (Libya) Ltd -v- Hunt (No. 2) [1982] 1 All ER 925.

Jefford -v- Gee (1970) 2 QB 130 CA.

Harbutt's "Plasticine Ltd" -v- Wayne Tank & Pump Co Ltd (1970) 1 QB 447 CA.

Public Trustee -v- Pearlberg (1940) 2 KB 2 CA.