

Traille Caribbean Ltd (Appellant) v Cable & Wireless Jamaica Ltd T/A Lime (Respondent) (Jamaica)

Case ID: JCPC 2021/0028

Jurisdiction: Court of Appeal of Jamaica

Case summary

Issue

Did the correct interpretation of a contract for the provision of telecommunications services and relevant tax legislation mean that payments under the contract should include Telephone Call Tax or not?

Facts

The Appellant, Traille Caribbean Limited ('Traille'), entered into an agreement with Cable & Wireless Jamaica Limited ('CWJ') which required CWJ to allow Traille to interconnect with CWJ's system to convey international calls. CWJ paid a deposit of three-months' usage charges in advance, at which point a dispute arose as to whether the usage charges (and deposit) should include Telephones Call Tax ('TCT') or not. Following the unresolved dispute, CWJ did not turn on the switch to connect Traille to CWJ's network.

The Supreme Court of Jamaica found that TCT should be included in the security deposit and CWJ was not required to turn on the switch until CWJ had paid the deposit including the TCT. The Court of Appeal of Jamaica agreed. Traille appeals to the Judicial Committee of the Privy Council.

Parties

Appellant(s)

Traille Caribbean Ltd

Respondent(s)

Cable & Wireless Jamaica Ltd T/A Lime

Appeal

Justices

Lord Briggs, Lord Kitchin, Lord Hamblen, Lord Burrows, Lord Richards

Hearing start date

22 March 2023

Hearing finish date

22 March 2023

Watch hearing

22 March 2023 [Morning session](#) [Afternoon session](#)