



FOCUS

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Leadership Changes Announced



Oscar N. Johnson, Jr., K.C.
Senior Partner



Sterling H. Cooke
Managing Partner



Philip C. Dunkley, K.C.
Consultant

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Higgs & Johnson announced significant leadership transitions at the start of 2025. Mr. Philip C. Dunkley, K.C., transitioned from his role as Senior Partner to Consultant, while Mr. Oscar N. Johnson, Jr., K.C., succeeded him as Senior Partner. Additionally, Mr. Sterling H. Cooke, previously Co-Managing Partner, is now serving as Managing Partner.

During his exemplary 50-year tenure at Higgs & Johnson, Mr. Dunkley held several pivotal roles, including Global Managing Partner and Chair of the Insolvency & Corporate Restructuring Practice Group. His expert handling of complex litigation and transactional matters has established him as a premier dispute resolution authority. *"Mr. Dunkley's visionary leadership has significantly influenced our firm's growth, reputation, and success,"* Mr. Johnson noted. *"His commitment to values such as mentorship, honesty, integrity, and excellence has left an*

indelible mark on our firm's identity, ensuring its ongoing influence and success. We are immensely grateful that Mr. Dunkley will continue to share his invaluable wisdom and insights as a Consultant."

Mr. Johnson, who formerly led the Litigation practice, and served as Managing Partner and Global Managing Director from 2012 to June 2020, and Co-Managing Partner until 2024, expressed his honour in being elected as the new Senior Partner, stating, *"I am committed to advancing Mr. Dunkley's formidable legacy by enhancing our client service and the overall delivery of our legal services."*

Mr. Cooke, reflecting on the leadership transitions, praised the dedication and impact of both Mr. Dunkley and Mr. Johnson: *"Their exceptional leadership, marked by unparalleled dedication, courage, commitment, passion, perseverance, and loyalty, have created*


a culture of excellence that inspires all of us to strive for greater heights."

Having served as Co-Managing Partner and as Chair of the Real Estate and Development Practice Group, Mr. Cooke is well positioned to assume the management of the Firm's day-to-day operations. *"I accept the role of Managing Partner with great honor and humility," he stated. "With spiritual guidance and the support of my Partners, I am committed to leading our Firm*

towards a future of sustainable progress, operational excellence and success."

Mr. Johnson and Mr. Cooke bring over 70 years of combined experience to their new roles, recognized as leaders in their fields by top legal directories.

Higgs & Johnson consistently ranks as a top-tier firm in independent global legal directories. The Firm is dedicated to delivering exceptional

client service by providing commercially astute, timely, and reliable legal advice, always striving to surpass client expectations. The recent leadership transitions at Higgs & Johnson are strategically implemented to maintain the Firm's esteemed position as a leading provider of legal and professional services, both domestically and internationally. 

Directors' Dispute: The Case of Tianrui

N. Leroy Smith



Preliminary

The Judicial Board of the Privy Council (the "JBPC") recently held in Tianrui (International) Holding Company Ltd v China Shanshui Cement Group Ltd [2023] UKPC 36 (14 November 2024) that a shareholder has a right of action against the company to challenge the allotment of shares by the board of directors on the basis that the allotment was made for an improper purpose in circumstances where the allotment will cause detriment to the shareholder.

Background

The appeal arose out of a prolonged battle for control of the respondent company, China Shanshui Cement Group Ltd ("CSCGL"), a Cayman

Islands exempted company listed on the Hong Kong Stock Exchange.

CSCGL is a holding company of a group of operating subsidiaries registered in Hong Kong and the People's Republic of China ("the PRC"). These subsidiaries are principally engaged in the production, distribution, and supply of cement and related construction products in the PRC.

The principal shareholders in CSCGL were (i) the appellant ("Tianrui") with a shareholding of 28.16%, (ii) Asia Cement Corporation ("ACC") with a shareholding of 26.72%, (iii) China National Building Materials Co Ltd ("CNBM") with a shareholding of 16.67%, and (iv) China Shanshui Investment Company Ltd ("CSI") with a shareholding of 25.09%.

Each of CSCGL, Tianrui, ACC and CNBM were competitors in the cement production industry in the PRC.

In May 2018 a majority of shareholders of CSCGL, including ACC, CNBM and CSI, voted to reconstitute the board of directors in order to comprise one director from CNBM, one director from ACC and three independent non-executive directors.

In August and October 2018 CSCGL issued convertible bonds in two tranches.

On 30 October 2018, a majority of the shareholders of CSCGL passed a resolution mandating the directors to allot and issue new shares to the holders of convertible bonds.

Tianrui contested these actions, alleging that (i) because the PRC government had imposed restrictions on cement production capacity in 2014, CSCGL had become a target for takeover, (ii) the bondholders, ACC and CNBM were acting in concert to take over voting control of CSCGL; (iii) the issue of the bonds and the allotment and issue of the new

shares were an improper exercise of CSCGL's power to allot and issue securities and (iv) the shares were issued to enable ACC and CNBM to control CSCGL and achieve a dilution of Tianrui's shareholding to under 25% (in fact 21.85%) with the result that Tianrui could no longer block special resolutions and thus could not prevent the merger of CSCGL with another company.

The JBPC ultimately concluded that a shareholder whose holding is diluted by an improper allotment of shares by the directors may bring a personal claim against the company challenging the validity of that allotment, although in certain circumstances (not applicable here) the claim may be defeated by ratification of the allotment by a majority of the shareholders (other than the allottees) at a general meeting. In reaching this conclusion, the JBPC set out its own reasons based upon first principles:

69. *The power to issue shares is conferred upon CSCGL by its memorandum of association, but the power to cause the company to allot and issue shares is conferred upon the directors, acting as fiduciaries, by the articles of association. The power is therefore necessarily a fiduciary power and must therefore only be exercised for proper purposes. The proper purposes for the exercise of the power to allot and issue shares include the raising of new capital where that is genuinely considered by the directors to be in the best interests of the company, but there can be other legitimate purposes. No part of those proper purposes*

includes deliberately altering the balance of power between shareholders...

70. *...It is a term of the corporate contract that, if the exercise of the power to allot and issue new shares by the directors as agents for the company is to be valid and binding as between the individual shareholder and the company, it should comply with all conditions necessary to make it a proper exercise. These include compliance with the directors' fiduciary duty owed to the company. This is a constraint implied by law as inherent in the relationship between the shareholder and the company.*

71. *It is not, of course, any part of the corporate contract that a shareholder's holding will not be diluted, or that nothing will be done by the directors which alters the balance of power between shareholders. The Board may for example perfectly legitimately decide to issue shares for proper business purposes to new shareholders and that issue, while diluting all existing shareholders' holdings in equal proportions, incidentally alters the balance of power by depriving a shareholder or group of majority control, or of negative control. But it is part of the corporate contract that, if this is to happen, it is done only by a proper exercise of the power, ie one that is exercised bona fide for the benefit of the company as a whole and exercised for the purposes for which the power was conferred. This will necessarily exclude, for example, an allotment and issue of shares which is deliberately aimed at altering the balance of power*

between shareholders, so as to advance the power of one (or one group) at the expense of another.

72. *This is, in the Board's view, the basis of the shareholder's right to bring an action against the company to challenge an improper exercise of the directors' power to allot and issue shares. It is implicit in the contract constituted by the articles of association that the company's power to allot and issue new shares, delegated by the articles to the directors, will be exercised properly, which is to say by the directors on behalf of the company in accordance with their fiduciary duties. The harmful consequence to the shareholder is the alteration (adverse to him) in the balance of power between the company's shareholders and the particular harm which that does to the value of the rights embedded in his shares. It is an actionable harm because the impropriety in the exercise of the power contravenes the corporate contract binding him and the company, even though the relevant fiduciary duty breached by the directors is not owed to him.*

Conclusion

In the final result, the JBPC regarded Tianrui's case as a strong one and held that if the assumed facts are proved to be true, the directors acted improperly in the issue and allotment of the disputed shares and that the purported ratification of their actions was itself vitiated by the majority's intent to oppress Tianrui as a minority shareholder. (P)



N. Leroy Smith is a Litigation Partner and leads the Firm's Private Client & Wealth Management practice and has a robust traditional chancery practice (covering trusts, probate, and real property disputes) alongside a commercial chancery litigation practice (covering business and finance disputes). lsmith@higgsjohnson.com

The Domestic Minimum Top-Up Tax Act

Patricia Jackson



The Government of The Bahamas enacted the Domestic Minimum Top-up Tax Act (“DMTT Act”) on 29 November 2024 to implement Pillar Two of the Organization for Economic Cooperation and Development (OECD)/G20 Two-Pillar Solution to base erosion and profit shifting (BEPS). Pillar Two seeks to establish a global minimum tax of 15% for multinational enterprise (“MNE”) groups with revenues of 750 million euros or more (“in-scope MNE Group”).

What is Pillar Two?

The Pillar Two provisions are intended to be implemented in domestic legislation and applied consistently across jurisdictions to achieve the minimum tax in 3 different ways:

- The Qualified Domestic Minimum Top-Up Tax (“QDMTT”) allows the country in which the low-taxed group entities are located to impose the top-up tax. Where a QDMTT has been implemented, it takes priority over the other rules.
- The Income Inclusion Rule (“IIR”) allows the country in which the group’s ultimate parent entity (“UPE”) is resident to impose the top-up tax on the UPE if the

effective tax rate (“ETR”) for the group entities is less than 15% in any country where the group operates. In some circumstances, an IIR may be imposed by a country in which a parent entity other than the UPE is resident.

- The Under-taxed Profits Rule (“UTPR”) is a back-stop rule to the IIR. The UTPR allows any top-up tax that is not collected under an IIR (or QDMTT) to be levied by and shared among the jurisdictions in which the group has a presence.

What is the purpose of the Domestic Minimum Top-Up Tax Act?

The Bahamas is a low-tax jurisdiction. Businesses pay Business Licence Tax on their gross revenues at a low percentage rate, but prior to the enactment of the DMTT Act, there was no corporate income tax on the income and profits of a business.

The DMTT Act seeks to impose a QDMTT to ensure that in-scope MNE groups pay a minimum tax of 15% on their Bahamian profits. The DMTT Act also seeks to impose a DMTT in respect of which the QDMTT Safe Harbour may be applied. The QDMTT Safe Harbour deems the top-up tax payable in other jurisdictions with

respect to the Bahamas Constituent Entities (“CEs”) to be zero.

The DMTT Act incorporates the Global Anti-Base Erosion Model Rules—Pillar Two (“GloBE Model Rules”) by reference. This includes the Administrative Guidance and Consolidated Commentary issued when the DMTT Act was enacted. The Minister of Finance may also make an order incorporating any further documents issued by the OECD Inclusive Framework in relation to Pillar Two.

Articles within the GloBE Model Rules relating to the IIR, UTPR, and allocation of top-up taxes among CEs have been excluded from the DMTT Act.

Has the DMTT Act been granted QDMTT status?

The OECD Inclusive Framework has not yet approved the DMTT Act as a QDMTT. However, the Government of The Bahamas has initiated the qualification process and is expected to soon complete the self-certification to obtain transitional qualified status.

Which entities are in scope of the DMTT Act?

The DMTT Act applies only to large MNE groups with global revenues of 750 million euros and above that have group entities located in The Bahamas. Therefore, regardless of a business’s revenue, this new tax is not applicable if the business only operates in The Bahamas.

An entity is included in an MNE group if its financial results are reported on a line-by-line basis in the consolidated financial statements (“CFS”) of the group’s UPE. The DMTT

Act also applies to 50%- owned joint ventures whose financial results are reported under the equity method in the CFS.

Excluded entities in an MNE group (e.g., pension funds) are not within scope, but their revenue is included to determine whether the MNE group meets the revenue threshold.

How is the revenue threshold determined?

The determination that an MNE group meets the revenue threshold of 750 million euros is made based on a review of two of the four fiscal years immediately preceding the fiscal year under review. Therefore, an MNE group meets the revenue threshold for the 2025 fiscal year if it has global revenues of 750 million euros and above in at least two fiscal years from 2021 to 2024.

How is the location of an entity determined?

An entity is located in The Bahamas if it is a tax resident there or if it is a branch or other place of business in The Bahamas that is a permanent establishment of a non-resident entity. An entity is deemed to be a tax resident in The Bahamas if it is incorporated, created, or organized in The Bahamas or if its place of effective management is The Bahamas.

When does the DMTT Act start to apply to a business?

The DMTT Act was enacted on 29 November 2024. However, it is deemed to have retroactively come into operation on 1 January 2024,

and it applies to fiscal years of in-scope MNE groups that commence after 31 December 2023. The application to fiscal years that commence in 2024 is conditional upon an IIR or UTPR being required to be applied in 2024 in respect of all The Bahamas CEs of the MNE group. Therefore, if an IIR or UTPR is not required to be applied for 2024 in any jurisdiction in respect of any of The Bahamas CEs, the MNE group will only be liable for DMTT for fiscal years that begin after 31 December 2024.

Is the DMTT Act applicable to in scope MNE groups that operate in Freeport, Grand Bahama?

Section 3 of the DMTT Act expressly states that it applies to The Bahamas, including the Port Area as defined in the Hawksbill Creek, Grand Bahama (Deep Water Harbour and Industrial Area) Act (Ch. 261) and (b) in section 2 of the Freeport Bye-laws Act (Ch. 29). Therefore, the minimum tax of 15% will apply to Port Licensees that are constituent entities of in-scope MNE groups.

Is each group entity liable for DMTT on their own profits?

DMTT is calculated on a jurisdictional basis and all The Bahamas entities within an in-scope MNE group are jointly and separately liable for DMTT due in any fiscal year.

What are the registration and filing requirements?

There are no registration requirements under the DMTT Act. Returns are required to be filed

within 15 months after the last day of the Fiscal Year in the template developed by the OECD Inclusive Framework.


However, within the Transition Year, returns are due within 18 months after the last day of the Fiscal Year.

When are DMTT payments due?

DMTT payments are due within 15 months after the last day of the Fiscal Year. However, payments in the Transition Year are due within 18 months after the last day of the Fiscal Year.

Will businesses be required to pay both business licence tax and DMTT?

The DMTT Act initially amended section 38 of the Business Licence Act, 2023 to exempt businesses liable for DMTT from paying business licence tax to prevent double taxation.

However, amendments to both the DMTT Act and the Business Licence Act, 2023 were recently tabled in the House of Assembly to allow business licence tax payments to be credited against DMTT due. If enacted, the proposed amendments will limit the amount of the credit to DMTT due in the fiscal year when the applicable business licence expires. 



Patricia Jackson is Chair of the Firm's Tax practice and possesses a comprehensive knowledge of the tax legislative framework and has been instrumental in the drafting of various tax legislation in The Bahamas.

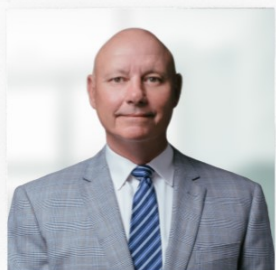
pjackson@higgsjohnson.com

Top Ranking by Chambers Global 2025

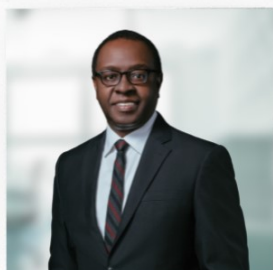
Higgs & Johnson continues to underscore its position as a leading law firm in The Bahamas by maintaining its Tier 1 status for the 17th consecutive year in the 2025 edition of the Chambers Global Legal Guide, which ranks the top attorneys and law firms in over 200 jurisdictions worldwide.

According to the Guide, *“Higgs & Johnson is widely regarded as one of the most prominent law firms in The Bahamas. The team has considerable experience overseeing major commercial transactions, including M&A, financings, and capital markets issuances. The firm is equally well placed to assist clients with real estate development mandates, while its dispute resolution team is regularly instructed on some of the jurisdiction’s most noteworthy commercial cases.”*

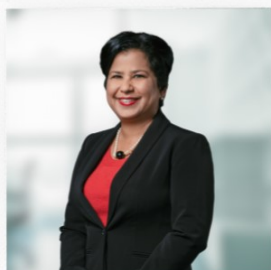
Eight (8) Higgs & Johnson Attorneys, namely **Philip C. Dunkley, K.C., Oscar N. Johnson Jr., K.C., Zarina M. Fitzgerald, Stephen J. Melvin, Tara Archer-Glasgow, N. Leroy Smith, Christel Sands-Feaste, and Audley D. Hanna, Jr.**, achieved individual rankings in this year’s Guide on their remarkable performance. In addition, a number of Partners maintained the Guide’s highest Band 1 distinction.



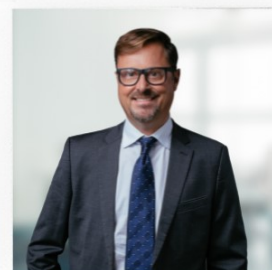
Philip C. Dunkley, K.C.
Dispute Resolution



Oscar N. Johnson, Jr. K.C.
Dispute Resolution



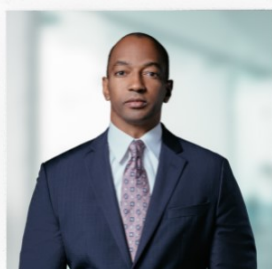
Zarina M. Fitzgerald
General Business Law



Stephen J. Melvin
Real Estate



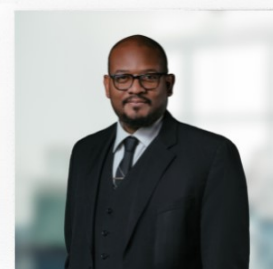
Tara Archer-Glasgow
Dispute Resolution



N. Leroy Smith
Dispute Resolution



Christel Sands-Feaste
General Business Law



Audley D. Hanna, Jr.
Dispute Resolution

The Firm has been ranked in six (6) different practice groups, highlighting the unrivaled expertise of the team members in Dispute Resolution, Real Estate and Development, Commercial Transactions, Financial Services, Securities, Investment Funds, and Fintech and Private Client and Wealth Management Practice Groups.

Managing Partner **Sterling H. Cooke** expressed his pride, stating, *“We are extremely honoured to have been awarded the Tier 1 ranking by Chambers for the seventeenth consecutive year. This esteemed recognition highlights the exceptional expertise of the entire Higgs & Johnson team. These accolades underscore our steadfast dedication to providing outstanding legal services to our clients.”*

A Judgment For All Victims of Gender-Based Violence

Kimberleigh Peterson-Turnquest



Introduction

The landmark Trinidad & Tobago case of Tot Lampkin vs. Attorney General CV2021-03178 tells a story that is all too familiar - the tragic murder of a young woman, Samantha, at the hands of her romantic partner. Over the course of 4 years, Samantha endured and courageously reported to the police episodes of persistent verbal abuse, physical assaults, death threats, stalking, harassment, and non-consensual distribution of intimate photographs by her partner. She also applied for a protection order from the Magistrates' Court. Regrettably, her killer was neither arrested nor charged with the criminal offences he committed, and Samantha's application for an interim protection order was not granted as the Magistrate apparently suspected that "Samantha's approach to the Court was not a bona fide intent to secure a Protection Order but instead it was to assist her in obtaining maintenance."

On 17 December 2017, Samantha was murdered by her former partner. Her devastated mother brought an action seeking redress from the State, raising the controversial issue

of whether the State has an enforceable obligation to investigate and provide protection against gender-based violence.

Issues to be determined

The Court was asked to determine whether: -

1. the fundamental rights to life, the protection of the law, and respect for private and family life, enshrined in Section 4 (a), (b) and (c) of the Constitution of the Republic of Trinidad & Tobago, imposes a positive obligation on the State to ensure the protection of an individual from violence perpetrated by a non-State actor (i.e. a partner/ former partner).
2. If the answer to 1. above is affirmative, then the questions that must be answered are, whether the State's failure to exercise due diligence and to provide Samantha with adequate and/or effective protection from her partner's violent, criminal conduct:-
 - a. infringed her right to life and the right not to be deprived thereof

except by due process of law as guaranteed by section 4(a) of the Constitution;

- b. infringed her right to the protection of the law as guaranteed by section 4(b) of the Constitution; and/or
- c. infringed the rights of her surviving mother and son to respect for their private and family life as guaranteed by section 4(c) of the Constitution.

Interpretation of the Constitution

The Constitution is a living instrument capable of adaptation and growth, and requires a more nuanced approach to interpretation, suitable to its unique character rather than the ordinary rules and presumptions of statutory interpretation. Accordingly, in the Court's application of its provisions, it must adopt "a generous interpretation, avoiding what has been called 'the austerity of tabulated legalism' suitable to give individuals the full measure of the fundamental rights and freedoms".

The most comprehensive guidance on how this exercise is to be conducted is found in the judgment of Lord Bingham in Reyes v The Queen [2002] 2 AC 235 in a passage which bears repetition in full (at para 26):

"...As in the case of any other instrument, the court must begin its task of constitutional interpretation by carefully considering the language used in the Constitution. But it does not treat the language of the

Constitution as if it were found in a will or a deed or a charterparty. A generous and purposive interpretation is to be given to constitutional provisions protecting human rights. The court has no licence to read its own predilections and moral values into the Constitution, but it is required to consider the substance of the fundamental right at issue and ensure contemporary protection of that right in the light of evolving standards of decency that mark the progress of a maturing society. In carrying out its task of constitutional interpretation the court is not concerned to evaluate and give effect to public opinion."

The Judge's Findings

The Honourable Mr. Justice R. Mohammed held (among other things) that: -

- The police failed to exercise due diligence to take any measures to prevent violations of the victim's right to life or reduce her risk of death.
- The Magistrate who heard the victim's application for a protection order demonstrated a "lack of sensitivity to the nuanced complexities inherent in cases of domestic violence."
- These systemic failures violated the constitutional rights of the

victim, namely, her rights to life, equality before the law, and (the protection of the law.

- The rights of Samantha's child and mother to respect for family life were also infringed.
- The State had a positive obligation to act with due diligence to protect an individual's enjoyment of their fundamental rights from being violated by the actions of a non-State actor, such as a partner or former partner.
- In response to the arguments that this duty would be burdensome on the State, the Court reiterated that in the context of domestic violence, this positive duty is triggered when there is "an immediate and real risk to life and where the State authorities, such as police and the courts as in this case, were aware or ought to have been aware of the risk but did not do all that could be reasonably expected of them to avoid the real and immediate risk to life".

The Court relied on international conventions and instruments to underscore the State's obligation to protect domestic violence victims. Such instruments included: -

The General Recommendation No. 19, the Committee on the Elimination of Discrimination against Women ("CEDAW");

1. Article 4(c) of the UN General Assembly Declaration on the Elimination of Violence against

Women, 1994; and

2. Article 7 of the Organisation of American States Convention on the Prevention of Violence against Women, 1993 ("Convention of Belém Do Pará").
3. Decisions of the Inter American Court of Human Rights, the European Court of Justice, the UK Supreme Court, the Eastern Caribbean Supreme Court, and the Caribbean Court of Justice were also relied on, as they referred to this positive duty on States to display due diligence in the prevention of violence against women.

Conclusion

This decision aligns with global trends regarding the application of international standards to address domestic violence and gender-based violence.

The Ruling represents a significant step forward in preventing and responding effectively to domestic violence. It integrates international conventions into domestic jurisprudence even in the absence of full legislative incorporation, signals the judiciary's recognition of domestic violence as a pressing human rights issue requiring a multifaceted approach including stronger protective measures and law enforcement accountability, and provides clear pathways to redress for victims of gender-based violence. 



Kimberleigh Peterson-Turnquest is a Senior Associate with expertise in litigation, dispute resolution, and trust matters. She also advises on financial services, corporate restructuring, insolvency, and estate planning.

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FOCUS on Influential Figures of the Firm

Higgs & Johnson has a distinguished history of providing top-tier legal services both domestically and internationally. The Firm's enduring success is a testament to the exceptional contributions of its attorneys, past and present, who have consistently distinguished themselves within the legal profession. FOCUS is delighted to offer readers an exclusive glimpse into the personalities that have shaped the Firm's traditions and culture. Through candid interviews, we aim to spotlight the lives, characters, and experiences of Higgs & Johnson's influential attorneys. We trust you will find their contributions a valuable reflection of Higgs & Johnson's commitment to delivering Trusted Legal Advice and Outstanding Services.

*This issue features **Sterling H. Cooke**, the newly appointed Managing Partner of the Firm.*



What is a brief history of events leading up to your assuming the role of Managing Partner of Higgs & Johnson.

With 35 years of legal experience, my journey began as a student at the Firm, before officially joining as an attorney in 1990, under the tutelage and mentorship of the late Honourable Sir Geoffrey Adams Dinwiddie Johnstone, the Senior

Partner at the time. I initially worked on the Trust and Banking team while also gaining extensive experience in real estate, commercial, and maritime law, which later became and remain my primary practice areas. I then served as Chair of the Real Estate and Development team. At the beginning of this year, I had the distinct honour of assuming the role of Managing Partner. My philosophy is simple: serve our clients with excellence, a word that I so strongly believe in, that it is likely to be repeated in this interview; empower and respect our greatest asset, our staff; mentor the next generation of leaders within our Firm, and uphold Higgs & Johnson's legacy as a leader in the legal industry.

As a successful former tennis player, how did your tennis training and skills influence your leadership style?

Tennis taught me that success does not happen by chance. It is the result of dedication, preparation, persistence, and a relentless work ethic. This mindset has influenced my legal career and leadership approach. Tennis is a demanding sport that taught me to be mentally tough and resilient under pressure. These qualities have been invaluable in my legal career and leadership role, enabling me to stay calm under pressure, weigh options, and make sound decisions in challenging situations. Doubles play in tennis required teamwork and collaboration. Success came from understanding your partner's strengths and working toward a common goal. Similarly, as a leader at Higgs & Johnson, I promote a

culture of collaboration, where our collective expertise drives the best outcomes for our clients and the Firm. Finally, as in tennis, as a leader, I strive to lead by example, modeling the values and behaviors I expect from my colleagues, including upholding professional standards and maintaining a commitment to excellence in everything I do.

What qualities do you value most among partners and other senior attorneys?

I value commitment to the Firm's vision and success, prioritizing collective success over individual accolades. Excellence in legal practice is non-negotiable, focusing on delivering the highest quality services and staying ahead of legal developments. Integrity and ethical leadership are important, with senior attorneys serving as role models. Strong leadership and mentorship are essential for the Firm's future, with senior attorneys empowering junior attorneys. A client-centric approach, business acumen, collaboration and teamwork, adaptation and innovation, and loyalty and long-term commitment are also qualities which I value, and that are vital to the Firm's growth, sustainability and success.

What do you think differentiates Higgs & Johnson from its main competitors in the legal industry?

Higgs & Johnson is distinguished by the extensive expertise of our attorneys, providing strategic, highly specialized, and personalized legal solutions across a broad range of practice areas. We also stand out for our client-centric philosophy, commitment to excellence in all we

do, high ethical standards, strategic investment in technology and innovation, and collaborative team-oriented culture. Finally, our track record speaks for itself. We have successfully handled some of the most sophisticated and high-profile legal matters in The Bahamas, earning us a reputation for delivering outstanding service and results.

How will you ensure the firm remains adaptable in an evolving legal and technological landscape?

We will remain adaptable by (i) our commitment to continuous learning and professional development, to ensure our attorneys remain at the forefront of legal and technological advancements; (ii) investing in technology and innovation, including AI-driven legal research tools, to enhance efficiency and client service; (iii) continued focus on recruiting and retaining top talent, and cultivating a work environment that encourages creativity and professional growth; (iv) prioritizing data security, recognizing the importance of cybersecurity and data protection; (v) monitoring industry trends and regulatory developments, ensuring we remain competitive and proactive in advising our clients; (vi) encouraging cross-collaboration among practice groups, allowing attorneys with diverse expertise to work together to develop solutions for our clients, and finally (vii) embracing flexible work models, where appropriate.

How do you ensure H&J lives up to its slogan - "Trusted legal advice, Outstanding service"?

Firstly, by dedicating ourselves to delivering excellent service, which means upholding the highest standards in all our endeavors, continually striving to exceed client

expectations, and thereby cementing our reputation as a leading law firm in The Bahamas. Second, by continuing to adopt a client-centric approach, always prioritizing our client's needs to enable us to provide tailored legal solutions that align with their specific goals and challenges. Third, by maintaining an unshakable moral foundation, reinforcing trust and our reputation for honesty and integrity. Additionally, Higgs & Johnson can consistently live up to its slogan by recognizing the transformative power of technology, committing ourselves to continuous improvement, and prioritizing a collaborative culture.

What role does corporate social responsibility play in the firm's identity?

Corporate social responsibility is integral to our Firm's identity; it's part of who we are. I am reminded of the words of Oprah Winfrey: "To move forward, you have to give back." We actively support, financially and otherwise, local charities, community organizations, and environmental initiatives and provide pro bono legal services, including legal aid to those in need. Our commitment to corporate social responsibility also strengthens our client relationships, enhancing our reputation as a responsible and ethical business. We also appreciate that corporate social responsibility plays a significant role in attracting and retaining top talent who are passionate about making a difference and want to work for a firm that shares their values. I believe that we all have a responsibility, corporately and individually, to contribute to a better future, and I am proud that our Firm is committed to doing its part.

What advice would you give to young lawyers aspiring to leadership roles?

I would advise them to: (i) Commit to excellence in your work; leadership begins with competence, and when you consistently deliver outstanding results, people will naturally look to you as a leader; (ii) Develop strong communication skills; (iii) Seek out mentorship; find experienced attorneys who can guide you; (iv) Take initiative and be proactive; go beyond your job description; and (v) Build strong relationships and attend networking events; this can open doors to new opportunities. I would also advise them to (vi) demonstrate integrity and professionalism; maintain a firm ethical anchor, and always do what is right; (vii) be a team player; (viii) develop business acumen; and (ix) be patient, yet persistent. Leadership, I've learned, is a journey, not an overnight achievement.

What trends will shape the legal industry in the next decade?

Technology is revolutionizing legal practice, with AI enhancing efficiency in legal research, contract analysis, predictive analytics, and automated document review. Firms that effectively integrate technology will gain a competitive edge. As legal issues grow more complex, the demand for specialized expertise will rise. Attorneys with expertise in niche areas will be increasingly sought after. With the rise of cyber threats and data breaches, law firms must prioritize cybersecurity to protect sensitive client information, and legal expertise in cybersecurity and data protection will be in high demand as businesses navigate regulatory complexities. Clients are becoming more cost-conscious and demanding

greater transparency in legal fees, and law firms will need to adapt by offering flexible pricing structures and demonstrating clear value in their legal counsel. As a result of the increased shift to remote and hybrid work models, law firms must find ways to maintain firm culture, collaboration, and mentorship while providing flexibility. Finally, recruiting and retaining top legal talent will remain a significant challenge. While competitive compensation remains important, law firms must offer a holistic value proposition, including work-life balance, professional development opportunities, and a supportive work culture.


What legacy do you hope to leave as managing partner of Higgs &

Johnson?

My vision is to leave behind a firm that is not only stronger and more successful but also well-positioned for long-term growth and sustainability. I hope my legacy is defined by (i) excellence: ensuring Higgs & Johnson remains a benchmark for legal excellence, upholding the high professional standards, attracting top talent, and reinforcing client confidence; (ii) a client-centric culture: built on responsiveness, strategic thinking, and personalized service, positioning the Firm as long-term partners dedicated to helping clients achieve their goals; (iii) a strong reputation: by delivering exceptional legal services, maintaining ethical integrity, and upholding our core

values; (iv) a positive firm culture: creating an environment where all attorneys and staff feel valued, respected, empowered, and inspired to contribute fully; and (v) mentorship and succession: investing in the next generation of legal professionals, providing mentorship, resources, and opportunities for growth, securing the Firm's long-term success.

Closing Remarks

As we look to the future, I am excited about the possibilities that lie ahead. It is an honour to play my part in guiding this Firm into the future, and I am confident that, in partnership with our Partners and our dedicated team, we will elevate Higgs & Johnson to new heights. 

TerraLex Trailblazing Women 2025



The 2025 TerraLex Trailblazing Women

At TerraLex, we celebrate the influential role of 19 women leaders across our member firms and spotlight their transformational journeys as they inspire women across the legal profession. Congratulations to the 2025 Trailblazers on your continued success and the positive impact you make within your firms, our network, and beyond.

Tara Cooper Burnside
Higgs & Johnson
Bahamas



Congratulations to **Tara Cooper Burnside, K.C.** on being recognized as a 2025 TerraLex Trailblazer. TerraLex praised her for her “pioneering work in insolvency, corporate restructuring, and financial services law.”

Tara holds leadership roles at Higgs & Johnson, serving as Chair of the Insolvency & Corporate Restructuring Practice Group and Deputy Chair of the Financial Services Practice Group. She has enhanced client engagement by spearheading the Firm's annual client seminar.

Tara's contributions extend beyond the firm, having served as an Acting Justice of the Supreme Court of The Bahamas and a member of the Constitutional Reform Commission. She is also one of only ten women in The Bahamas to hold the designation of King's Counsel.

Tara is a Fellow of INSOL International and is also actively working to establish a Bahamas

chapter of IWIRC. Through these efforts, Tara is purposefully empowering and connecting women in the insolvency field, ensuring greater representation and professional growth for the next generation.

STEP Bahamas Conference

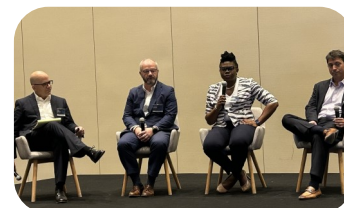


We were proud to be a sponsor of the STEP Bahamas 2025 conference. Featured H&J speakers included Tara Cooper Burnside, K.C. and Alexandra T. Hall with Earl A. Cash, Ph.D. as a judge for the annual moot competition. Tara participated in a panel discussion titled "Extraordinary Women, Extraordinary Achievements: King's Counsel" alongside Allyson Maynard Gibson, KC, and Dwana Davis. Alexandra interviewed STEP Worldwide Chair, Kelly Grieg on the topic of understanding neurodiversity. Attorneys in attendance included Sterling H. Cooke, N. Leroy Smith, Sharmon Y. Ingraham, Andre W. Hill, Knijah Knowles, Miguel Darling and Dinesh Menon. Over the three-day event, they actively exchanged ideas, shared insights, and explored the latest industry innovations.

Fortifying Tax Compliance & Enhancing Risk Management



We proudly sponsored the Tax & Compliance seminar, hosted by the Bahamas Financial Services Board in collaboration with AlixPartners and Kostelanetz LLP. Our Tax Chair, **Patricia Jackson**, addressed important issues such as cross-border tax crimes and tax evasion. **Portia Nicholson**, Commercial and Tax Partner also attended the event.



Elevation to Senior Associate



Renai B. Martin was promoted to Senior Associate at the start of the year. Renai, who joined us in 2022, has consistently shown a deep understanding of the law, exceptional professionalism, and a commitment to delivering outstanding client service. We are confident she will continue to be a driving force in the Firm's growth and achievements and look forward to her ongoing success.

Firm Welcomes New Attorneys



Knijah Knowles - Senior Associate in the Private Client and Wealth Management practice with more than a decade of experience in wealth management, banking and finance, and dispute resolution.



Glenn Curry - Senior Associate in the Litigation practice with a wealth of experience in commercial and civil litigation, and experience as lead and junior counsel in all the Courts of The Bahamas.

Be sure to follow us on [LinkedIn](#) to stay up-to-date with all H&J related news and articles.