



Neutral Citation Number: [2025] EWHC 249 (Admin)

Case No: AC-2024-LON-001976

IN THE HIGH COURT OF JUSTICE
KING'S BENCH DIVISION
ADMINISTRATIVE COURT

Royal Courts of Justice
Strand, London, WC2A 2LL

Date: 06/02/2025

Before:

MRS JUSTICE HILL DBE

Between:

THE KING

(on the application of)

AUBREY WEIS

Claimant

-and-

COMMISSIONERS FOR HMRC

Defendant

Farrer & Co Solicitors for the Claimant
HMRC Solicitor's Office and Legal Services for the Defendant

Determination as to Venue

Approved Judgment

This judgment was handed down remotely at 11.30am on 6th February 2025 by circulation to the parties or their representatives by e-mail and by release to the National Archives.

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MRS JUSTICE HILL

Mrs Justice Hill:

Introduction

1. This is a judicial determination on the papers, but where it is appropriate to give reasons by way of a short judgment. It addresses the issue of where this claim should be administered and determined.

The procedural history

2. By a claim issued on 1 June 2024 the Claimant seeks judicial review of the Defendant’s conduct in issuing a series of “closure notices” and upholding them on statutory review on 17 November 2021. By the notices the Defendant concluded that the Claimant is domiciled in the UK and therefore chargeable to income tax on his worldwide income; and amended his self-assessment returns to impose income tax on income arising from a non-UK bank account.
3. The Claimant had filed the claim in London. In answer to question 4.6 on the claim form, “Have you issued this claim in the region with which you have the closest connection?” the Claimant answered “Yes” on the following basis:

“The Claimant has significant business interests in the London area and both the Claimant’s and Defendant’s legal representatives are based in London”.
4. On 24 June 2024 a minded to transfer order (“MTTO”) was made. This is a mechanism by which the Court invites and considers the views of the parties before any final decision is made to transfer the claim: see the Administrative Court Judicial Review Guide 2024 at paragraph 7.7.5. The MTTO was made by Martin Lee, Administrative Court Lawyer, in the exercise of powers delegated by the President of the Queen’s Bench Division under CPR 54.1A; see also the Administrative Court Judicial Review Guide 2024 at paragraph 13.4.5.10.
5. The MTTO recorded that Mr Lee was minded to transfer the case to the Administrative Court in the Northern region for administration and determination at the Manchester Civil Justice Centre in light of the following:

“Although the claimant has ticked in section 4, N461 that the claim has been filed in a region with which the claimant has the closest connection that does not appear to be accurate: the claimant resides in Salford”.
6. Mr Lee also cited *R (Airedale Chemical Company Ltd) v HMRC* [2022] EWHC 2937 (Admin). There, Fordham J transferred a claim that had been commenced against HMRC in London to the Administrative Court in Leeds.
7. The MTTO gave the parties liberty to indicate opposition to transfer by way of written submissions within 7 days. The parties provided submissions on 1 and 2 July 2024.

The legal framework

8. CPR PD 54C is intended to facilitate access to justice by enabling cases to be administered and determined in the most appropriate location: paragraph 1.1. It explains that the administration of the Administrative Court is organised by geographical area; and that, in addition to the central Administrative Court Office at the Royal Courts of Justice in London, there are Administrative Court Offices in Birmingham, Cardiff, Leeds and Manchester. Claims on the North-Eastern Circuit are administered from (and should be filed in) Leeds and claims on the Northern Circuit are administered from (and should be filed in) Manchester: paragraph 1.2(1).
9. The Administrative Court applies the principle that “where a claim has a specific connection to a region (by subject matter, location of the claimant or defendant or otherwise) it should, if at all possible, be administered and determined in that region”: paragraph 1.2(2).
10. PD 54C makes provision for certain “excepted classes of claim” at paragraph 3.1. In all other cases, proceedings should be commenced “at the Administrative Court office for the region with which the claim is most closely connected, having regard to the subject matter of the claim, the location of the claimant, or the defendant, or otherwise”: paragraph 2.1.
11. Paragraph 2.5 reiterates the “general expectation” that “proceedings will be administered and determined in the region with which the claim has the closest connection”. This will be determined “having regard to the subject matter of the claim, the region in which the claimant resides and the region in which the defendant or any relevant office or department of the defendant is based”. In addition, the court may consider any or all other relevant circumstances including certain listed factors.¹

Submissions and decision

12. The Claimant has reiterated the reasons given at section 4.6 of the claim form, and highlighted that the ultimate outcome in the *Airedale* case was that the final hearing was due to take place in London. The Defendant would prefer the case to remain in London “for the convenience of the parties and their representatives who are based here”.
13. The factors set out in paragraphs 2.1 and 2.5 show that the region with which the claim is “most closely connected” is the Northern region. This is the “region in which the

¹ These are: “(a) any reason expressed by any party for preferring a particular venue; (b) the ease and cost of travel to a hearing; (c) the availability and suitability of alternative means of attending a hearing (for example, by video-link); (d) the extent and nature of any public interest that the proceedings be heard in any particular locality; (e) the time within which it is appropriate for the proceedings to be determined; (f) whether it is desirable to administer or determine the claim in another region in the light of the volume of claims issued at, and the capacity, resources and workload of, the court at which it is issued; (g) whether the claim raises issues sufficiently similar to those in another outstanding claim to make it desirable that it should be determined together with, or immediately following, that other claim; (h) whether the claim raises devolution issues and for that reason whether it should more appropriately be determined in London or Cardiff; and (i) the region in which the legal representative[s] of the parties are based.”

claimant resides”, because he lives in Salford. The “subject matter of the claim” is his treatment as an individual for income tax purposes, based on his domicile or residence. As to the “region in which the defendant or any relevant office or department of the defendant is based”, although HMRC was served in London, it has offices nationwide: *Airedale* at [3]. Its website makes clear that this includes an office in Manchester.

14. I am not particularly persuaded by the parties’ expressed desire for the claim to remain in London because they have both chosen to instruct lawyers in London. As in *Airedale* at [3], the parties had “decision-making autonomy” as to which HMRC office to involve and which counsel to instruct and where, but such choices are “made with eyes wide open, and they cannot of themselves ‘drive’ the conclusion that the South-East region is the appropriate venue”. In respect of PD 54C, paragraph 2.5(b), travel between London and Manchester can be done with ease, and without requiring an overnight stay for a one-day hearing. As the Claimant lives in Salford his own travel time and costs would be reduced by the claim being heard in Manchester. Under (c), Manchester has video-link hearing facilities should they be needed.
15. All these factors would point in favour of the claim, if at all possible, being administered and determined in the Northern region and the “general expectation” that that would occur, given the terms of PD 54C, paragraphs 1.2(2) and 2.5.
16. However, on balance I consider that it would be more appropriate for the case to remain in London, for three reasons.
17. *First*, the Claimant is seeking an order that the claim should be transferred to the Upper Tribunal (Tax and Chancery Chamber) (“the UT TCC”), for the reasons set out in the appendix to the claim form, at [24]-[26]. The Defendant opposes this, for the reasons set out in her summary grounds, at [36a]. The judge considering the issue of permission will need to decide whether to make the transfer order sought.
18. However, if the claim was transferred to Manchester and the case was transferred to the UT TCC this would cause logistical difficulties and potential delay because the UT TCC does not generally sit outside London. Special arrangements would need to be made. Although the regional Administrative Court has a team of ticketed specialist judges, many of whom also sit in the Business and Property Courts, they do not sit in the UT TCC; and those High Court Judges who sit in the regional Administrative Court are generally from the Kings Bench Division. If the case was transferred to the UT TCC, arrangements would need to be made to bring a High Court Judge of the Chancery Division / specialist Upper Tribunal Judge to sit in the UT TCC in Manchester specifically for this case. I am required to take into account these additional cost and resource issues under the overriding objective in CPR 1.1(1) and 1.1(2)(b) and (e).
19. *Second*, the Defendant is right to highlight the further developments in the *Airedale* case after Fordham J’s judgment. Court records show that it was transferred to the UT TCC on the grant of permission and as far as I understand it, the case is being administered in London: see, for example, the judgment of Upper Tribunal Judge Raghavan dated 9 October 2024, reported at [2024] UKUT 00322 (TCC).
20. *Third*, I am conscious that this determination on venue has been delayed through no fault of the parties: due to an administrative oversight their submissions dated 1 and 2

July 2024 were not placed before a judge for determination until 14 January 2025. Moreover, no decision on permission has yet been made. I am concerned that transfer to Manchester will cause more delay to the claim, again through no fault of the parties. It is important that the case is dealt with expeditiously and fairly under the overriding objective in CPR 1.1(1) and 1.1(2)(d).

Conclusion

21. For all these reasons, I have concluded that this claim should remain in London.