EMPLOYMENT TRIBUNALS

Claimant: Mrs K Killian & Others

Respondents: 1. Icon Consultancy Limited
2. Sweet Squared

Heard at: Manchester **On:** 23 January 2019

Before: Employment Judge Sharkett
(sitting alone)

REPRESENTATION:

Claimants: Mr M Porter (Friend)
Respondents: Miss H Boynes, Solicitor

JUDGMENT ON PRELIMINARY HEARING

The judgment of the Tribunal is that:

1. The sale of the entire share capital of the first respondent to the second respondent on 1 February 2018 was not a relevant transfer for the purposes of the Transfer of Undertakings (Protection of Employment) Regulations (as amended).

2. The claimants' claims that the first and the second respondent failed to inform and consult employees prior to the share sale taking place are not well founded and are dismissed.

REASONS

1. This was a preliminary hearing to determine whether or not a relevant transfer had taken place on 1 February 2018, under the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE), which gave rise to the obligation to consult affected employees under regulation 13 of TUPE. There are 15 claimants in this matter, with Mrs Killian being the lead case. There are further claims of unfair dismissal which will be considered at a substantive hearing once this preliminary matter has been determined.

2. Mr Mark Porter, a trade union representative acting as a friend appeared on behalf of the claimants, and Miss Hannah Boynes, solicitor, appeared on behalf of both respondents.

3. Mr Porter called Mr Hassan Raza and Miss Emily Pollard to give oral evidence, and further submitted a written witness statement of Miss Alexandra Harrison, who was unable to attend today. The Tribunal was also provided with a bundle of documents numbered 1-304 to which additional documents were added during the course of todays' hearing.

Submissions

4. For the respondent, Ms Boynes invites the Tribunal to attach less weight to the written statement of Miss Harrison who has not attended today to answer questions from the respondent about her evidence. She invites the Tribunal to note that in respect of that evidence, contrary to the suggestion that it was Mr Mortimer who had taken control of the hiring and firing of staff Ms Harrison emailed the managers of the first respondent, Mr Mark Shorrock and Mr David Ashfield, to give notice of her resignation.

5. She further invites the Tribunal to have regard to the inconsistent evidence of Mr Raza, and the fact that he sought to change and add to his evidence during the hearing. Ms Boynes submits that as group head of finance it would not be unusual for Mr Mortimer to want to have sight of the management accounts of both the companies in the group. She submits that it is not disputed that the second respondent bought the entire share capital of the first respondent on 1st February 2018 and that is all that happened at that time; she draws the Tribunal's attention to the oral and documentary evidence that demonstrates the fact that thereafter and until 31st May 2018 the first respondent continued to operate as a separate legal entity during which time the second respondent consulted with the employees of the first respondent about the proposed transfer of the business to the second respondent. It was only on completion of that consultation that the transfer took place on 1st June 2018. Ms Boynes refers the Tribunal to Brookes v Borough Care Services and CLS Care Services Ltd (EAT/210/98), and submits that as only a share of sales took place on 1st February, the TUPE Regulations did not apply.

6. Mr Porter for the claimants submits that the question of whether a transfer has taken place or not is multifactorial and not dependent on any single fact. He refers the Tribunal to a number of authorities in support of his submission including, North Wales Training and Enterprise Council Ltd t/a Celtec Ltd v Astley and others [2006] UKHL 29; Print Factory (London) 1991 Ltd v Millam [2007] EWCA Civ 332; ICAP Management Services Ltd v Berry [2017] EWHC 1321 (QB) and, Guvera Ltd v Butler &Ors [2017] 11 WLUK 486.

7. Mr Porter submits that on 1st February 2018 there was a transfer of the first respondent to the second and that this is evidenced by a number of facts including, that the employees were informed on 2 February that the second respondent had bought the first respondent; that the previous owner/directors no longer had any interest in the business and, that as a result of the second respondent having its' own warehouse facility in Leeds, the Barrowford site would be closing. Mr Porter submits that from this date onward Mr Mortimer of the second respondent was the day to day decision maker and he along with others from the second respondent ran

the business. Mr Porter invites the tribunal to have regard to the evidence before it; the fact that the Taylor's who were previously responsible for the day to day running of the first respondent had left and, the directors of the second respondent had taken over. Mr Porter submits that there is no evidence before the Tribunal that shows there was a clear distinction between the operation of the two businesses. Mr Porter submits that the respondent has attempted to avoid the need to consult prior to 1st February 2018 by hiding behind a share purchase but that it is clear on the facts that the second respondent was running the business from the beginning of February and that in accordance with the authorities he relies on the TUPE regulations apply in this case.

FINDINGS OF FACT

8. Having considered all the evidence both oral and documentary the Tribunal makes the following finding of fact. These findings of fact are not a rehearsal of all the evidence heard but are the facts relevant to the only issue to be determined by the Tribunal today, which is whether or not a relevant transfer took place on 1 February 2018 between the first and the second respondent. All reference to page numbers in this Judgment are references to pages in the bundle prepared for this hearing unless otherwise stated.

9. The first respondent, Icon Consultancy Limited, is a private limited company which was incorporated on 25 April 1997 as American Crew UK Limited. It is not disputed that it changed its name to Icon Consultancy Limited on 21 December 2015 but that due to what Mr Raza described as an administrative oversight, it continued to submit its VAT returns in its former name. Mr Raza was the accounts manager for the first respondent and is a claimant in these proceedings.

10. By a Purchase Deed of 1 February 2018 (p273), the entire share capital of the first respondent was sold to the second respondent, Sweet Square Limited, a private limited company. At the same time the previous directors and shareholders of the first respondent, Mr and Mrs Taylor, resigned their positions and new directors were appointed, namely Mr Samuel Sweet, Mrs Samantha Jane Sweet and Mr James Alan Nordstrom (the new directors). All three were also directors of the second respondent.

11. The first respondent was in the business of wholesale perfume and cosmetics (p256) and the second respondent supplies beauty products to professionals in the UK and Ireland.

12. The second respondent showed initial interest in purchasing the shares of the first respondent in the spring of 2017. Following a period of negotiation, a due diligence process commenced in August 2017. Both parties wished to keep the transaction confidential, and on that basis only two senior employees of the first respondent, David Ashworth and Mark Shorrock, were told that there was a potential for the shares in the company to be sold.

13. Following the acquisition of the shares on 1 February 2018 the three new directors attended the first respondent's premises on 2 February accompanied by the Chief Financial Officer of the second respondent, James Mortimor. In oral evidence Mr Sweet explained that when second respondent purchased the shares in the first respondent the long-term objective was to incorporate the first respondent

into the second, but the directors of the second respondent were not sure if it would fit. Mr Sweet told the Tribunal that as the first respondent had been an owner run business the new directors were concerned about how the employees would feel about the previous owners leaving, and how the new directors coming in would be perceived. He explained that he had wanted to visit the employees of the first respondent so that they could see the whites of [the new director's] eyes and be open and transparent with them. He explained that he wanted to integrate the first respondent into the second respondent but he did not know how they were going to do it or how long it would take. It was on that basis that first respondent became part of the Group.

14. It is not disputed that during the meeting of 2 February 2018 Mr Sweet asked the staff to be patient as they "had not done this sort of thing before". In evidence both Miss Pollard and Mr Raza explained that Mr Sweet had come to them after this initial meeting to tell them that he was not aware of how long it would take for everything to be moved across from the Barrowford site to Leeds, and that he would encourage and not stop anybody from looking for new jobs if that is what they wanted to do.

15. Mr Sweet does not deny that this conversation did take place but denies that he told the team at the first respondent that the Barrowford site would be closing; he maintains that he merely said that it could be an outcome. He explained that although due diligence had taken place the directors did not have sight of the day-to-day running of the first respondent and that it was not possible to know whether the second respondent had the capacity to take on all the products. He explained that the new directors wanted to work with the employees of the first respondent whilst they gathered information. He accepts that he did say that closure was something that they were definitely looking at, but did not say that they would be closing the place down with immediate effect. He said that it could very well happen but that it might not be for 3-6 months. He explained that it did not make a lot of sense for the group to run two separate warehouses, but that at that time he honestly did not know whether the second respondent had the capacity to integrate the whole of the first respondent into its business. He did not have a lot of answers for the employees and explained to them that there was a long process ahead of them.

16. Mr Sweet explained that with a view to moving matters forward Mr Mortimer had been given the task of gathering information from the first respondent. In the meantime Mr Ashworth as Operations Manager and Mr Shorrock as Sales Director would be responsible for the day to day running of the first respondent.

17. On 7 February 2018 at the request of Mr Mortimer, Mr Ashworth emailed details of all employees of the first respondent together with the organisational structure in place and HR policies and procedures (p282- 285))

18. The Tribunal has been provided with a number of announcements and emails that followed the share sale of the first respondent. In particular an email of 7 February 2018 from Mr Taylor the former MD of the first respondent to his former employee Alexandra Harrison in which he apologised to her for the need to keep things secret from her and explained that he was not sure what the plans are of the new shareholders in respect of the first respondent. An email expressing a similar sentiment was sent to Mr Raza from Mr Taylor and his wife.

19. By email of 16 February 2018 Mr Sweet wrote in his capacity of MD for the second respondent explaining that the planning of the next steps was taking longer than had been anticipated but that timelines would be communicated as soon as they were known. Staff were invited to address any concerns they might have in the meantime to either Mr Sweet or Mr Mortimer.

20. The Tribunal has also had sight of an email chain dated 23 February 2018, from the Sales Office Supervisor of the first respondent in which she complains to Mr Mortimer of poor communication and the fact that they had been told it could be between two and six months before they would be told of any decision regarding their future (p291). In response Mr Mortimer explained that work had been carried out over the previous three weeks and that they were now hopeful to be able to communicate with the first respondent [icon] team very soon.

21. On 5 March 2018 formal consultation under TUPE commenced. Following a group consultation meeting, staff were invited by letter of 5 March 2018 (p303) to a first individual consultation meeting to discuss the possible transfer of their employment to the second respondent. The consultation meetings were led by Mr Ashworth of the first respondent who was assisted by a representative from an external HR team (HR180) what had been appointed for this purpose. This HR team HR180 had also taken over responsibility for payroll for the first respondent shortly after the second respondent acquired the shares (p292)

22. During the consultation process staff were shown the proposed organisational structure of the business following the transfer. This organigram included the names of some of the staff of the first and second respondent with gaps where positions were still to be filled (p305-1-2) Mr Sweet accepted that the document does not mention that the organigram was a draft but explained that they had wanted to let staff at the first respondent know what was happening and the PowerPoint presentation had been produced so that they could see what it was proposed the company would look like once the transfer had taken place.

23. Emails during March 2018 demonstrate a period of consultation with the first respondent employees who raised questions about the payment of staff expenses following the transfer, staff product allowance and discount and the treatment of any disparity in pay or working practices following the transfer. It is clear from the email chain that different policies were in place for first respondent employees prior to the transfer in June 2018.

24. By letter of 29 March 2018 staff were invited to a further individual consultation meeting on 4 April 2018. Staff were advised that this was to be the final consultation meeting and that the outcome of the transfer process would be communicated to each one of them at that meeting (p307). The outcome was confirmed in writing by letter of 10 April 2018 (p311).

25. Mr Sweet confirmed that 15-20 of the staff from the first respondent transferred to the second respondent on 1 June 2018. He confirmed that there had been occasions prior to the transfer when the sales team of the first respondent had attended the second respondent's premises in Leeds but explained that this was merely to enable the sales teams from the two companies to meet each other. It was not disputed that prior to the transfer on 1 June 2018, the employees of the first respondent were paid through a different payroll whose services had been secured

from 1 February 2018 when the share sale took place and the Taylors ceased to have any further involvement with the first respondent. Prior to that Miss Pollard explained she thought that the payroll had been carried out by a family member. Staff also continued using the first respondent email address, enjoyed a different staff benefits system and sold only products of the first respondent. Following the transfer there was full integration onto the system of the second respondent and although the two sales teams continued to sell different products each promoted the others products as well which was a practice that did not happen until after 1 June 2018.

26. In answer to questions from Mr Porter about the level of involvement of Mr Mortimer during the consultation process and how it was that he came to sign the letters to those first respondent employees who did not transfer to the second respondent, Mr Sweet explained that the new directors had been anxious to ensure that neither Mr Shorrock nor Mr Ashworth would be seen as the bad guys in the eyes of the staff; the new directors saw the process as a practical matter and anyone could have signed the letters. As Mr Mortimer had been charged with the process of integration it seemed practical for him to deal with the task of sending the letters advising employees of their dismissal at the time of the TUPE transfer in June 2018.

27. Following the transfer of the staff in June 2018 further practicalities of the transfer followed including the execution of an Intra-Group Business Transfer Agreement dated 21 January 2019 (p321). Mr Sweet explained that Mrs Sweet had executed this Deed in order to complete the content of the pack that was sent to them and he was out of town at the time. He explained it was a formalisation of the process and the documents were completed in addition, for example the TM16 document transferring the intellectual property rights of the first respondent to the second respondent was also completed at that time although it is not dated in the bundle (p317). Mr Sweet accepted that a meeting referred to in the Agreement did not actually take place but that reference to the same was a formality to show the agreement of the parties to the transfer of the assets of the first respondent to the second. The relevant paragraph of the Deed can be found at paragraph 4, which states:

> "Completion will take place on the date of this Agreement (or on such other date or time as the seller and the buyer may agree) when the seller will deliver to the buyer –
>
> 4.1.1 a copy of the minutes of a meeting with the directors of the seller authorising the seller to enter into this Agreement, and any documents ancillary to this Agreement; and
>
> 4.1.2 Form TM16 duly executed by the seller."

28. At the request of the Tribunal, there was also produced copies of the balance sheet of the first respondent of 28 February 2018 together with the Management Accounts from January 2018 to May 2018 and copies of the VAT returns in the name of American Crew UK Limited for the periods 1 June 2017 – 31 August 2017; 1 September 2017 – 30 November 2017; 1 December 2017 – 28 February 2018 and 1 March 2018 – 31 May 2018. In evidence Mr Raza confirmed that this was the name in which VAT returns for the first respondent were made and that it was an administrative oversight that the name had not been changed at the time the

company changed its name to The ICON Consultancy Limited on 21 December 2015. Mr Raza also confirmed that the accounts produced were in the same format as produced by the first respondent prior to him leaving in April 2018. In oral evidence he accepted that the first respondent traded as a separate limited company following the share sale to the second respondent in February 2018 and that he continued to be employed by the first respondent carrying out the same duties as before. Although he was now required to send financial information to the second respondent each month his line management did not change.

THE LAW

29. The duty to inform and consult under regulation 13 of TUPE regulations arises on the occasion of a relevant transfer.

30. A relevant transfer is defined under section 3 (1)(a) as:

> "A transfer of an undertaking, business or part of an undertaking or business situated immediately before the transfer in the UK to another person where there is a transfer of an economic entity which retains its identity."

31. Whether a relevant transfer has taken place will be dependent upon whether there has been a transfer of an economic entity which retains its identity following the transfer.

32. It is well established that in order to qualify as a transfer of a business there must be some change in the identity of the employer. Therefore, the TUPE Regulations do not ordinarily apply when a company's shares are sold to new shareholders because the company continues to be the employer. There is no transfer of a business or undertaking and the employees continue to be employed under their existing terms and conditions of employment **(Brookes and ors v Borough Care Services Ltd [1998] IRLR 636**)

33. The fact that a share sale itself is not capable of amounting to a relevant transfer does not mean that there may not be circumstances where a relevant transfer will be found to have taken place. For example, in circumstances where following a share sale to a purchasing company, the purchasing company does far more than a shareholder or parent company would normally do and takes over the key management decisions and day to day control of the new company. Whether that is the case is a matter of fact for a tribunal considering all the evidence in the round and no single factor is likely to be determinative. **In Print Factory (London) 1991 Ltd v Millam 2007 ICR 1331** LJ Buxton found that making such a finding would not involve piercing the corporate veil and concluded that, '*The legal structure is of course important, but it cannot be conclusive in deciding the issue of whether, within that legal structure, control of the business has been transferred as a matter of fact. That was the conclusion of the employment tribunal, and the EAT demonstrated no proper basis for displacing that conclusion.'* Lord Justice Moses agreed, adding that *where, following a transfer of shares, a subsidiary is 100 per cent owned by a parent, the question of whether the business has been transferred for the purposes of TUPE is one of fact which must be resolved deploying the experience and expertise of the employment tribunal.* He acknowledged that *'the mere fact of control, which will follow from the relationship between parent and subsidiary, will not be sufficient to establish the transfer of the business from subsidiary to parent'. However, in this*

case the tribunal had 'identified a number of evidential indications, which, in combination, established that control of the business, in the sense of how its day-to-day activities were run, had passed from [FP Ltd] to [MC Ltd]'. It had therefore been entitled to rely on these in concluding that there had been a relevant transfer in this case. The case is not however authority for the proposition that a share sale is a transfer which would be inconsistent with the finding in **Brookes**

34. In **ICAP Management Services Ltd v Berry and anor 2017 IRLR 811 OBD, Mr** Justice Garnham reviewed the authorities and concluded that, although the question of whether the business has been integrated into the buyer's operation is potentially a highly relevant factor, it is not by itself the test for the application of TUPE. Rather, the key questions are whether the new party (i) has become responsible for carrying on the business, (ii) has incurred the obligations of employer, and (iii) has taken over day-to-day running of the business – in other words, whether the new party has 'stepped into the shoes' of the employer. In this case the day to day management of the company continued to run in the same way as before the share sale although there were changes above the level of day to day management such as the setting of strategic targets and also behind the day-to-day management, such as the de-duplication of corporate support services provided across the group, but Garnham J did not consider that this demonstrated a parent company taking over the management of day-to-day operations. Other relevant factors were that the work of individual employees of IMS Ltd did not change, and that there was no evidence of compensation arrangements being centralised or standardised.

35. The relevant factors identified by Garnham J however are not determinative as necessary conditions of a transfer but are important aspects of the multi-factorial test **Guvera Ltd v Butler and ors EAT 0265/16.**

36. It is only if a relevant transfer is to take place that the duty to inform and consult arises. The duty is to consult with employees who may be affected by measures taken in connection with the transfer, and needs to be done long enough before the transfer takes place to allow the transferor or the transferee to tell affected employees about: The fact that the transfer is to take place, the date or proposed date of the transfer and the reasons;

(a) The legal, economic and social implications of the transfer for any affected employees;

(b) The measures he envisages he will take, or if none state to that effect; and

(c) If the employer is the transferor the measures in connection with the transfer he expects the transferee will take in relation to affected employees who will become employees of the transferee after the transfer by virtue of regulation 4, or if he envisages that no measures will be taken, that fact.

Application of Law to the Facts

37. In reaching its decision the Tribunal has had regard to all oral and documentary evidence in the round, the submissions of the parties and the relevant case law. The Tribunal reminds itself that a sale of the share capital of a limited company does not by itself amount to a transfer of an undertaking, and nor does the fact that a subsidiary company wholly owned by a parent mean that the parent controls the business of the subsidiary. However, nor do these principles preclude a scenario where at the same time or following a share sale, a relevant transfer to a company within the group it joined may take place. Whether it does or not is a multifactorial test for this Tribunal based on the facts before it.

38. It is not disputed that on 1 February 2018 the second respondent acquired the entire share capital of the first respondent. Prior to the sale the first respondent was owned and managed by its shareholders, Mr and Mrs Taylor. Once the sale had taken place Mr and Mrs Taylor resigned their statutory positions and the New Directors were appointed. It is not disputed that consultation with the employees of the first respondent did not take place prior to the sale of the shares to the second respondent. In fact, none of the workforce knew that it was happening save for the two most senior employees Mr Shorrock the sales director and Mr Ashworth the operations manager. Emails from Mr and Mrs Taylor to members of staff following the share sale indicate that they do not know what the new shareholders intend to do with the first respondent. In the absence of any indication from either the previous owners or the two employees who were aware that the share sale was happening, the Tribunal look to the documentary and oral evidence and the events that followed the share sale on 1 February 2018.

39. On 2 February 2018 the new directors met with the staff to introduce themselves and advise them that although the long term objective was to integrate the staff of both companies in the group, at that present time although they wanted this to happen, they were unsure whether it was going to be possible and if so how long it would take to get together all the relevant information to see whether it would be feasible or not. The fact that the new directors were the same directors of the second respondent was not determinative of a relevant transfer having taken place. Whilst it is sometimes difficult to separate the individuals concerned it is more important to consider whose shoes they were wearing when carrying out their statutory duties for each respondent. The fact that Mr Mortimer attended the meeting on the 2 February was also not determinative that a transfer had taken place. Mr Mortimer was the group finance director and it would have been sensible for him to have been involved in any strategic planning for the group as a whole and is not indicative of him taking over the day to day running of the first respondent. Whilst Mr Porter submits that Mr Mortimer was an integral part of the running of the first respondent following the share sale, the Tribunal have not been taken to any evidence that this is so, save for his requirement to be kept informed of financial matters concerning the first respondent, which as group head of finance is not unreasonable or unusual, and his involvement with the consultation process which is discussed below.

40. It is clear from the information that the second respondent asked for following the share transfer that it did not have a working knowledge of either the staff of the first respondent, or the way in which they operated. The information requested included not only details of the staff but an explanation of the organisational structure of the first respondent and policies and procedures in place. The Tribunal accept that

Mr Mortimer was involved with this process and to some extent the consultation process once that did start, however the duty to consult can fall on both a transferor and transferee. Mr Mortimer had been charged with gathering the information and facilitating the integration process, and as the group conduit between the two respondents he was well placed to ensure the process ran smoothly and staff were given the relevant information for the purposes of the transfer that took place on 1 June 2018. The Tribunal note that the consultation meetings were not conducted by Mr Mortimer, these meetings were led by Mr Ashworth the operations manager of the first respondent, together with an independent HR company which had been brought in specifically to facilitate the consultation, although it did also provide payroll services prior to the transfer taking place. Given that the group, of which Mr Mortimer was the chief finance officer, was the sole owner of the shares in the first respondent it is not unreasonable to find that Mr Mortimer was involved with that process to the extent that he was. This did not however amount to Mr Mortimer taking over the day to day running of the first respondent as suggested by Mr Porter in submissions.

41. There is clear evidence from Mr Raza that in as far as the day to day work was concerned following the share sale, his job remained the same The Tribunal have had sight of the separate management accounts that were prepared by him each month and the VAT returns that were filed on behalf of the first respondent up to 31 May 2018. The Tribunal accepts that the change to Mr Raza's work following the share transfer involved him having to send the monthly management accounts to Mr Mortimer and obtaining his permission before any new fleet vehicle agreements were entered into. As group head of finance this was a reasonable request and not one which impinged on the day to day running of the business but was information that would be required by someone holding the position held by Mr Mortimer to carry out work at a more strategic level. Mr Raza also confirmed that following the share sale his line management chain remained the same and that Mr Shorock and Mr Ashworth continued to run the business.

42. In addition to the lack of evidence that the second respondent had stepped into the shoes of the first respondent and was running the first respondent, the Tribunal has regard to other factors which although not determinative of and in themselves, when viewed in the round, do support a finding that a relevant transfer did not take place on 1 February 2018, but did take place following a period of consultation on 1 June 2018. Those factors include but are not limited to the fact that when the share transfer took place the new directors appointed a new payroll company to administer the payroll of the first respondent instead of instructing Morepay, which already carried out the payroll of the second respondent. In addition, payslips continued to be produced in the name of the first respondent and employees kept first respondent email addresses, benefits, pay and policies. The products sold remained discreet to each of the two companies in the group with no overlap in marketing or sales. Immediately following the transfer on 1 June 2018 all that changed save for the fact that there were two sales teams who continued to sell its own products, however there was now a significant overlap with promotion of the others products. It is Mr Porter's submission that the second respondent only decided to consult with the employees of the first respondent about a transfer when they realised the staff were 'on to them', however there is no evidence before this Tribunal to support such an explanation.

43. For the reasons given above the Tribunal find that a share sale of the entire share capital of the first respondent took place on 1 February 2018. Although there was a long-term hope that the first respondent could be fully integrated into the second respondent at the time of the share sale it was not known whether this would be possible because the second respondent did not have a full understanding of the first respondent. Following the share sale, the second respondent made full and comprehensive enquiry about the first respondent, which was an operation led by Mr Mortimer the group head. Once the relevant information was obtained consultation with the affected employees of the first respondent took place with a relevant transfer finally taking place on 1 June 2018.

44. The share sale of 1 February 2018 was not a relevant transfer than triggered an obligation to consult with affected employees under the TUPE regulations. The claimants' claims that the first and the second respondent failed to consult with the employees of the first respondent prior to the share sale taking place are not well founded and are dismissed.

Employment Judge Sharkett

Date 1 April 2019

JUDGMENT AND REASONS SENT TO THE PARTIES ON

5 April 2019

FOR THE TRIBUNAL OFFICE