[2018] UKFTT 372 (TC)

TC05686

Appeal number: TC/2017/05961

COSTS – whether DBR acted unreasonably in defending or conducting proceedings – yes – amount of costs to be awarded

FIRST-TIER TRIBUNAL
TAX CHAMBER

LIBERTY WINES LTD **Appellant**

- and -

THE DIRECTOR OF BORDER REVENUE **Respondent**

TRIBUNAL: JUDGE BARBARA MOSEDALE

Sitting in public at Taylor House, Rosebery Avenue, London on 15 June 2018

Mr B Elliott, Counsel, for the Appellant

Mr J Fletcher, Counsel, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

DECISION

1. This was an application for costs by the appellant for alleged unreasonable behaviour by the Director for Border Revenue ('DBR') in defending or conducting the proceedings. The decision and reasons for it were announced orally at the hearing; this document records them in writing at the request of the appellant.

The history of the dispute

2. The appellant arranged to buy two consignments of wine from producers in Italy. Its agents arranged for both consignments to be put in a single shipping container and transported by road and ferry to the UK. DBR has now accepted that all excise duty formalities were properly in place (bar one I refer to below): the consignments were correctly declared on the Excise Movement and Control System ('EMCS') and in particular both consignments had ARC numbers (a unique identifying number within the excise duty system) and an electronic administrative document ('e-AD') which recorded their ARC number.

3. The wine was imported into the UK on 10 March 2017. A seizure by DBR took place. Sometime after the event, it was established that only one of the two consignments (which I shall refer to as the 'first consignment') had been seized. At the time, the appellant was under the impression the shipping container and all its contents had been seized.

4. The reason given for the seizure was that the goods were not accompanied, as the law required them to be, by a paper copy of their e-AD.

5. I was told that it was the appellant's practice for copies of all documents which had to accompany the goods to be placed in an envelope in the container. It assumed that, when the goods were seized, the envelope had gone missing. So, I was told, it did not challenge the seizure because it assumed that the seizure was on a correct legal basis in that, in breach of the law, the consignments had not been accompanied by their e-ADs.

6. As I have said, it was some time after the seizure that it discovered that DBR had not in fact seized the second consignment: it became apparent that the envelope had not gone missing and had contained at least the e-AD for the second consignment. The appellant now suspects that DBR simply mislaid or overlooked the e-AD for the first consignment and should never have seized the goods at all. But, as I have said, the appellant did not attempt to prove this: it accepted that the effect of ¶5 of Schedule 3 of the Customs and Excise Management Act 1979 was that, because it had not challenged the seizure, it now had to accept that the seizure was valid.

7. The alleged facts summarised in §5 were not agreed between the parties and I had no evidence: but what was clear is that by 18 December 2017 DBR accepted that the error with the e-AD was merely 'administrative'.

8. Returning to the summary of events immediately after the seizure, it appears that the container was released the day after the seizure. On 28 March 2017, the appellant requested restoration of the consignments. A few days later, an email by DBR to the transporters stated that the 'contents of the container' remained under seizure.

9. Restoration was refused on 2 May 2017. The reasons given were:

(a) The goods did not correspond with the entry in the ECMS;

(b) The appellant was not the owner of the goods.

The decision incorrectly described the goods as 9,900 litres of wine (the first consignment was of 10,224 litres and the other of 3,159 litres). The decision did not explain why the goods did not correspond with the ECMS entry.

10. The appellant made a timely request for a review of the decision to refuse restoration. A few days later, on 14 June 2017 its solicitors provided DBR with a great deal of documentation, intended to prove that not only did the goods match their ECMS, had a correct e-AD at time of importation but also that their failure to be accompanied by the copy e-AD was merely human error. The documentation therefore included statements from the appellant's agents and suppliers giving details about the circumstances in which the goods were shipped.

11. On 3 July 2017, DBR's review decision upheld the decision to refuse to restore the goods. The goods were now described as 10,244 litres of wine. The reasons given for the non-restoration were:

(a) The e-AD did not travel with the goods;

(b) It did not in any event match the goods imported.

No details were given to explain why the officer did not consider the goods imported did not match their e-AD. It was now accepted that the appellant was the owner of the goods.

12. The quantity of wine described as being the subject of this decision matched that of the first consignment; after enquiries the appellant was able to establish that the second consignment had not been seized and was able to recover it.

13. On 25 July 2017, the appellant wrote to DBR with evidence from its suppliers who were adamant (having checked their stock) that the wine loaded by them had matched the e-AD and was the wine that the appellant had ordered and paid for. The appellant asked to be permitted to inspect the consignment.

14. A timely notice of appeal to this Tribunal against the restoration review decision was lodged on 1 August 2017. The grounds of appeal were that the goods did match the e-AD and that the loss of the paper e-AD was merely an oversight.

15. On 2 August, the appellant asked DBR again for a list of the wines which DBR considered that they had seized.

16. On 8 August 2017, Officer Brenton refused to permit inspection. His letter said there was no facility to enable inspection and the officer was 'not aware' that the Tribunal had power to order inspection. It still failed to identify the particular wine that had been seized although Mr Brenton did say that the load comprised 8,064 litres of sparkling wine and 2,160 litres of still wine. This was incorrect, as is now accepted by DBR.

17. On 11 August 2017, the appellant pointed out a tribunal could order inspection of the goods and repeated their request to be allowed to inspect. DBR did not reply.

18. DBR filed its statement of case on 4 October 2017: its grounds for defending the appeal were that the 'ARC did not travel with the goods and did not match the goods as loaded' leading to the conclusion that DBR 'carries a legitimate concern that had the load not been intercepted, the goods could have been diverted onto the UK illicit market.'

19. On 16 October 2017, DBR filed a witness statement with various attachments. For the first time, the appellant was able to see the list of wine which DBR considered they had seized: it was correct save that it classified Pinot Grigio and Prosecco Frizzante as sparkling wine.

20. On 7 November, the Tribunal issued directions to take the appeal to hearing. Lists of documents were due on 15 December and witness statements by 12 January.

21. On 13 December 2017, DBR notified the Tribunal that the officer was going to carry out a second, voluntary review of his decision. On 18 December 2017, DBR issued a review decision which accepted that (a) the goods did match the e-AD and (b) the failure of the e-AD to accompany the goods was merely administrative. It offered to restore the goods on payment of the excise duty. The duty would have had to be paid in any event and the appellant had already offered to pay it. It took a further two weeks of correspondence until the parties were agreed as to the amount of excise duty owing as DBR still misclassified some of the wine as sparkling. The goods were then restored.

22. Although DBR no longer defended the decision the subject of the appeal, the proceedings were not over as appellant asked for its costs on the basis of unreasonable behaviour. The appellant also asked that the Tribunal formally allow its appeal. Mr Fletcher did not object to that.

23. The appeal was ALLOWED.

24. I move on to consider the appellant's application for its costs.

The legal test

25. Rule 10 of the Tribunal Procedure (First Tier Tribunal) (Tax Chamber) Rules 2009 provides so far as relevant as follows:

Orders for costs

10 (1) The Tribunal may only make an order in respect of costs….

(b) if the Tribunal considers that a party or their representative has acted unreasonably in bringing, defending or conducting the proceedings;

…..

26. What is meant by acting 'unreasonably' has been considered a number of times. In *Tarafdar* [2014] UKUT 0362 (TCC) [18-20] the Upper Tribunal said:

'[18]…The scope of [unreasonable conduct] has been discussed in this Tribunal in *Catana* [2012] UKUT 172 (TCC) where Judge Bishopp, at [14], described it as covering:

> "cases in which an appellant has unreasonably brought an appeal which he should know could not succeed, a respondent has unreasonable resisted an obviously meritorious appeal, or either party has acted unreasonably in the course of proceedings, for example by persistently failing to comply with the rules and directions to the prejudice of the other side"

[19] The costs 'of an incidental to the proceedings' cover only those costs incurred in the course of preparing and pursuing the appeal…,and, on an application by the appellant, it is only the reasonableness of HMRC's conduct in defending or conducting the proceedings that falls to be considered. The reasonableness of the original decision against which the appeal has been made is not directly in point, but is relevant to the question whether it was reasonable of HMRC to defend, or to continue to defend, the appeal.

[20] Even if the tribunal is satisfied that a party has acted unreasonably in the terms of rule 10, the tribunal nevertheless has a discretion whether or not to make a costs order, or as regards the extent of a costs order. Such a discretion, like any other discretion conferred on the tribunal, must be exercised judicially.'

27. The Upper Tribunal went on to say:

[34] In our view, a tribunal faced with an application for costs on the basis of unreasonable conduct where a party has withdrawn from the appeal should pose itself the following questions:

(1) what was the reason for the withdrawal of that party from the appeal?

(2) Having regard to that reason, could that party have withdrawn at an earlier stage?

(3) Was it unreasonable for that party not to have withdrawn at an earlier stage?

28. In *Distinctive Care* [2018] UKUT 0155 (TCC) the Upper Tribunal said:

[44] In *MORI* [2015] UKUT 12 (TCC) at [22] and [23], the Upper Tribunal endorsed the approach … as follows:

> (1) the threshold implied by the works 'acted unreasonably ' is lower than the threshold of acting 'wholly unreasonably' which had previously applied in relation to proceedings before the Special Commissioners;
>
> (2) it is possible for a single piece of conduct to amount to acting unreasonably;
>
> (3) actions include omissions;
>
> (4) a failure to undertake a rigorous review of the subject matter of the appeal when proceedings are commenced can amount to unreasonable conduct;
>
> (5) there is no single way of acting reasonably, there may well be a range of reasonable conduct;
>
> (6) the focus should be on the standard of handling the case (which we understand to refer to the proceedings before the FTT rather than to the wider dispute between the parties) rather than the quality of the original decision;
>
> (7) the fact that an argument fails before the FTT does not necessarily mean that the party running that argument was acting unreasonably in doing so; to reach that threshold, the party must generally persist in an argument in the face of an unbeatable argument to the contrary; and
>
> (8) the power to award costs under Rule 10 should not become a 'backdoor method of costs shifting'.
>
> [45] We would wish to add one small gloss to the above summary, namely that …questions of reasonableness should be assessed by reference to the facts and circumstances at the time or times of the acts (or omissions) in question, and not with the benefit of hindsight.

29. I was also referred to the Court of Appeal's decision in *Ridehalgh v Horsefield* [1994] 2 WLR 462 which in the course of an application for wasted costs, defined 'unreasonable' in the following terms:

> 'Unreasonable' also means what it has been understood to mean in this context for at least half a century. The expression aptly describes conduct which is vexatious, designed to harass the other side rather than advance the resolution of the case, and it makes no difference that the conduct is the product of excessive zeal and not improper motive. But conduct cannot be described as unreasonable simply because it leads in the event to an unsuccessful result or because the more cautious legal representatives would have acted differently. The acid test is whether the conduct permits of a reasonable explanation. If so, the course adopted may be regarded as optimistic and as reflecting on a practitioner's judgement, but it is not unreasonable.

30. Lastly, I was referred to *Willow Court Management Company v Alexander* [2016] UKUT 290 (LC) where the Upper Tribunal Lands Chamber considered an identical provision to the one at issue in this appeal. While Mr Fletcher quoted from it at length, I will restrict my citation to noting that at [22] and [24] the Upper Tribunal considered that the guidance given in *Ridehalgh* about what was

unreasonable behaviour was sufficient, and in particular said it was 'improbable (without more)' that a failure by a lay litigant to prepare adequately for a hearing, to adduce proper evidence or to their state a case clearly would be unreasonable conduct particularly when the Tribunal has responsibility to help ensure a case is prepared properly for hearing (see [25-26]). It also said that a tribunal must not be 'over-zealous in detecting unreasonable conduct after the event'.

31. I do not see any conflict between these various decisions: they are worded differently but all appear to reflect the same standard for what is unreasonable behaviour.

32. I also note that in *Willow Court* at [27-28] the Tribunal reminded the FTT that even if there was unreasonable conduct, an order of costs was still discretionary; and at [29] that if the decision was to award costs, it was up to the Tribunal to decide (judicially) what costs to award.

Timing

33. I was not really addressed on this: both parties were agreed that the refusal to restore before the appeal was lodged, even if unreasonable, could not found an order for costs. The question of timing was considered in the Upper Tribunal case of *Distinctive Care* at [35-43] and my understanding is that they were agreed that what I had said at first instance was correct and in particular that 'withdrawing an untenable decision without taking any active steps in the appeal is not unreasonable conduct within Rule 10' and 'a defendant has to have a reasonable time to consider the appealed assessment'. In that case, HMRC withdrew the disputed decision within 2 weeks of the notice of appeal being notified to them and without taking active steps to pursue the appeal.

34. Here, DBR did not withdraw the decision until four and a half months after the notice of appeal was lodged and had taken active steps to defend the decision; in particular DBR served their statement of case on 4 October 2017.

35. So the question is whether DBR were acting unreasonably in defending, as they did for four and a half months and by serving the statement of case, the decision the subject of the appeal?

Did DBR behave unreasonably?

Goods lawfully forfeit

36. Mr Fletcher made the point that the goods were lawfully forfeit. The appellant does not disagree with this (although it might have pursued the point further if the decision had not been withdrawn – see §§5-7). Proceeding on the basis that the goods must be treated as lawfully forfeit, however, is not relevant to the question of whether it was reasonable for DBR to defend the decision not to restore the goods. A decision on whether to restore goods can only arise where goods are lawfully forfeit; that does not make all decisions to refuse to restore goods reasonable.

Is reasonableness of DBR's appealed decision relevant?

37. Mr Fletcher did not accept that the appealed decision was unreasonable albeit it was ultimately withdrawn; he said it was in any event not unreasonable for DBR to defend it.

38. While it is only if DBR's conduct of the appeal is unreasonable that there can be a costs award, nevertheless, as pointed out in *Taradar* at [19], the reasonableness of the decision under appeal is relevant to the question of whether it was reasonable for DBR to defend the appeal.

39. The question on appeal would have been whether the review decision was one which 'could not reasonably have [been] arrived at' (s 16(4) Finance Act 1994). So the question is whether it was unreasonable for DBR to maintain the position that the decision was one which could reasonably have been arrived at.

Was the decision on the tally one which it was arguable that it could reasonably have been arrived at?

40. It is obvious on its face that the review decision was on the basis of two matters:

(a) The e-AD did not travel with the goods;

(b) It did not in any event match the goods imported.

41. Was it reasonable for DBR to think that they could defend the reasonableness of the decision to refuse restoration because the goods did not match the e-AD?

42. DBR was in possession of the wine; they had seized it. They ought to have known the wine did match its e-AD. The only conclusion I can draw from the facts is that DBR did not check what they had seized until December 2017. I find it was not reasonable for them not to check what they had in their possession, particularly when the (claimed) mis-match of the tally was a fundamental part of their decision not to restore. It was all the more unreasonable when the appellant was in correspondence with DBR making out a case (see §10) that the goods as loaded had matched the e-AD.

43. In conclusion, it was not reasonable for DBR to think that they could defend the reasonableness of the decision to refuse restoration on the grounds the goods did not match the e-AD, because the goods did match the e-AD and DBR ought to have known this as they were in possession of them.

44. Mr Fletcher suggested the mistake over the tally was not unreasonable: he suggested that the officers could have been confused by the Prosecco Frizzante which they mistakenly considered to be sparkling wine. He pointed out that I had been surprised in the hearing to be told it was not classified as sparkling wine.

45. I do not accept this submission. Firstly, DBR produced no evidence that anyone had checked the consignment before December 2017 but had been confused as to what it contained. And even if they were confused, that confusion was not

reasonable. DBR officers ought to know the law that they are responsible for administering and ought to know the definition of sparkling wine. Even if they didn't, the appellant had referred to it in correspondence. And their mistake was also to treat the Pinot Grigio as sparkling wine when it is clearly still wine on any classification.

46. My conclusion was that the decision to defend the refusal to restore, which was based to a significant extent on a claimed mismatch between the consignment and its e-AD, which did not exist, when DBR had in its possession the whole time the consignment and could so easily have checked its contents, was unreasonable.

Reasonable to defend a partly unreasonable decision?

47. Mr Fletcher's next point was that the decision to restore restoration was on the basis of two matters; so, he said, DBR's error over the tally did not make their defence of the decision as a whole unreasonable.

48. I do not agree. It is clear that the decision to refuse to restore was based in significant part on the (claimed) incorrect tally. Their error on the tally should have been obvious to DBR before they lodged he appeal as they were in possession of the goods: it was unreasonable for DBR not to have realised before they defended the appeal that the decision refusing restoration should not be defended as it was clearly based on one completely erroneous factual matter.

49. Putting that point aside, this submission could only succeed if the other reason for the refusal to restore was one which could reasonably be defended. But I do not think it was. DBR came to accept that the failure to the e-AD to accompany the first consignment was merely an administrative error and not one which justified a refusal to restore the goods. Their original position had been that the failure facilitated fraud.

50. Something changed their minds; yet DBR withdrew the decision *before* the appellant had served its evidence in the appeal. I find on the basis of the evidence in front of me that the thing which must have caused, and therefore did cause, DBR to change its mind was the large quantity of evidence sent by the appellant to DBR before it commenced legal proceedings. That was sent to DBR on 14 June and, as I have said, included statements by witnesses about the appellant's administrative procedures to ensure that all excise duty requirements were met.

51. In other words, DBR had in its possession before the appeal was lodged the evidence on which it relied when it when it withdrew the disputed decision. The only conclusion I can draw from the fact that it took over four months for DBR to withdraw the decision once the appeal was lodged is because it failed to consider this evidence before deciding to defend the appeal and file a statement of case. Its failure to consider this evidence before it decided to defend the appeal was unreasonable because it had the evidence in its possession.

Conclusion

52. The 'acid' test (see §29) is whether there is a reasonable explanation for DBR's behaviour in choosing to defend this appeal. I do not consider that there is. Within a reasonable time of receiving the appeal, DBR should have decided whether or not the disputed decision was an appropriate decision to defend. A reasonable person would review the evidence that he or she already held when making that decision.

53. I find that DBR did not do so. I find that had they done so, they would have chosen not to defend the appeal: that is the conclusion DBR reached in December 2017. The failure to check the evidence which DBR already held on the two matters critical to their decision to refuse to restore before deciding to defend the appeal and submit a statement of case was unreasonable conduct within the meaning of Rule 10.

Exercise of discretion

DBR should have credit for withdrawing their decision?

54. Mr Fletcher suggested I should not award costs in my discretion even if I found that there was unreasonable behaviour by DBR because they should be given credit for withdrawing their decision. He suggested that an award of costs against them in such a case as this would make litigants reluctant to withdraw in similar circumstances.

55. I did not understand this submission. Continuing to defend a decision which ought not be defended, rather than withdrawing it, would still render a litigant liable to costs for unreasonable behaviour; the longer it took to withdraw the decision, the higher the costs for which the litigant would be liable, as the appellant would be forced to continue litigating for longer. So the 'reward' for DBR recognising before the hearing that its decision should not be defended is that the appellant's costs were lower than they would otherwise have been if the appellant had been forced to pursue the case to hearing.

56. On the contrary, if costs are not awarded against a litigant who unreasonably decides to defend a decision despite the evidence in its possession, it would only encourage litigants to believe that they do not have to make a considered decision based on the easily accessed evidence in their possession before deciding to defend an appeal.

Relevance of appellant's behaviour?

57. I accept that in principle the behaviour of the party seeking the costs order could be relevant to the question of whether the tribunal would order costs against a party who had behaved unreasonably. It is also possible that the behaviour of the party seeking costs might be relevant to the quantum of the costs to be awarded.

58. Mr Fletcher blamed the appellant for pursuing the appeal in an unreasonable fashion, saying this 'unnecessarily complicated' matters. In particular, the appellant had questioned the legality of the seizure at the same time as requesting restoration,

and had continued to write to DBR to try to resolve the appeal even once proceedings were lodged.

59. I do not accept the appellant should be criticised for its behaviour. It seems to me that the appellant was entirely cooperative and seeking to resolve the dispute without the need for a hearing; it was hampered by the lack of accurate information from DBR about the seizure, but appeared to do its best to understand and resolve the situation despite this.

60. On the contrary, it was DBR who was (see §16) unhelpful in the face of a quite reasonable approach from the appellant.

DBR's behaviour not deliberate?

61. Mr Fletcher stated that DBR's error on the tally was not deliberate, and the appellant did not suggest that it was. But it was clearly careless. DBR had possession of the goods and could have checked at any time what they were. They were repeatedly asked to do this and refused. They should have done it before deciding to defend the appeal. They even refused to permit inspection. They wrongly said the Tribunal had no power to order inspection. They maintained their position in the face of the evidence served on 14 June showing the list of wine which its suppliers said they had been loaded. It was quite unreasonable for DBR not to have checked before deciding to defend the appeal and before lodging the statement of case.

62. I am prepared to accept it was not deliberate: but it was certainly behaviour which I consider ought to be discouraged by a costs order.

63. Mr Fletcher points out that (in his opinion) DBR acted reasonably in offering a voluntary second review and acted swiftly to withdraw and replace the disputed decision once they had done so. I agree with him but that does not make DBR's previous conduct of the appeal reasonable. They ought to have checked that the refusal to restore was a reasonable decision worth defending before deciding to defend it and certainly before serving a statement of case in support of it.

64. It seems to me that costs ought to be awarded in this case. Not only was DBR's behaviour unreasonable, so an award of costs is justified, DBR's failure to carry out basic checks and its somewhat intransigent stance in its letter of 8 August 2017 should be discouraged. The importation of alcohol may be rife with fraud, but in so far as reasonable, DBR should not deter legitimate traders. It would have been easy for DBR to check what they had seized and it was not explained to me why it took them so many months to do so. Moreover, an award of costs ought to encourage parties to ensure, within a few weeks of receiving a notice of appeal and certainly before filing a statement of case, to check that an appeal should be defended.

65. I decided costs should be awarded and summarily assessed under Rule 10(6)(a).

The amount of costs claimed

66. The appellant claimed costs of £16,135.27. This did not include any costs incurred prior to the bringing of the proceedings.

Costs limited to the cost of unreasonable behaviour?

67. Mr Fletcher's view was that the appellant could only have its costs to the extent that they were attributable to DBR's unreasonable conduct. He did not consider they should have the costs after DBR took the decision to withdraw the review decision.

68. However, the authority makes it clear that I have a discretion as to what costs should be awarded. While DBR's behaviour before the commencement of proceedings is not relevant to the question of whether a costs award should be made, I do not consider it irrelevant to the amount of costs. It seems to me that DBR adopted an unhelpful and intransigent attitude in this case; they did not check what they held; they did not properly consider the evidence sent by the appellant; they were not prepared to allow inspection. While I cannot award costs for this behaviour before the notice of appeal was lodged, it seems to me fair that the appellant should have all of its costs including and after the lodging of the notice of appeal. Even having withdrawn the decision, DBR extended proceedings by miscalculating the excise duty (§21).

Counsel's fee?

69. Mr Fletcher described counsel's fee as excessive. I do not agree. I accept that the case was very important to the appellant: it was not merely concerned with recovering valuable goods but had its reputation and its AWRS licence to preserve. It was reasonable to appoint solicitors and counsel. In any event, it appears counsel drafted most the legal documents: it would no doubt have cost the same or more had that work been done by the solicitors.

70. Mr Fletcher pointed out that the costs application and skeleton argument largely duplicated each other and suggested he appellant should only have the fee for one; I do not agree. Re-using work already done saved costs.

Solicitors' fees?

71. Mr Fletcher did not challenge the appointment of solicitors. The appellant pointed out that the solicitors had a great deal of work: by the time of withdrawal in December, the appellant was well into preparation of its evidence due to be served in January. That had involved work on witness statements from agents and suppliers in Italy.

Excessive correspondence?

72. Mr Fletcher pointed out that the appellant had, despite lodging a notice of appeal, continued to litigate the case through correspondence. I agree that they did that, but I do not see why they should be criticised for it. Where a dispute can be

settled out of court, the parties should be encouraged to do so. The appellant's approach ultimately succeeded as in the end it appears DBR did decide to check the evidence which it held and withdraw the decision.

Lack of particularisation in costs schedule?

73. He objected to the costs schedule as it was not fully particularised. I accept that it was sufficiently particularised for a summary assessment.

74. I award the appellant the costs in the sum claimed of £16,135.27.

75. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)" which accompanies and forms part of this decision notice.

BARBARA MOSEDALE
TRIBUNAL JUDGE

RELEASE DATE: 09 JULY 2018