[2021] UKFTT 132 (TC)

TC08113

COSTS - Complex category case - Applications under Rule 10(1)(b) for unreasonable costs and Rule 10(1)(c) for costs following the event - Whether costs to be assessed on the standard or indemnity basis? - 'Costs of and incidental' - Catana and Distinctive Care considered - Interest on costs - Date from which to run, and rate

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2018/00361

BETWEEN

ROGER PRESTON GROUP LIMITED **Appellant**

-and-

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE AND CUSTOMS **Respondents**

TRIBUNAL: JUDGE CHRISTOPHER MCNALL

Sitting in private on 26 April 2021, and receiving written submissions from the parties

DECISION

1. This is my decision in relation to the costs of this appeal and other consequential matters.

2. The substantive decision was released on 9 February 2021 and is reported at [2021] UKFTT 38 (TC) ('the Decision'). The appeal was heard over the course of five days.

3. The Notice of Appeal was dated 12 December 2017, and this appeal was categorised as a 'complex' case on 29 January 2018.

4. On 8 March 2021, the successful party, the Appellant, applied for its costs under Rule 10(1)(b), namely an order for costs on the footing "that a party or their representative has acted unreasonably in bringing, defending or conducting the proceedings."

5. Even though there is no reference to Rule 10(1)(c) in the application for costs, namely that costs should follow the event on the basis that the proceedings had been categorised as complex under Rule 23 (allocation of cases to categories), I have treated that as necessarily implicit given that this appeal was so categorised, and the Appellant makes oblique reference to this jurisdiction in Paragraphs 3 and 5 of its application.

6. But, as a matter of principle, it is not entirely clear to me why a party entitled to costs under Rule 10(1)(c), as the outcome of the ordinary costs-shifting rule in cases categorised as complex, should nonetheless seek, as its primary case, to pursue an application for unreasonable costs under Rule 10(1)(b) which, on the face of it, adds nothing.

7. Ultimately, in this case, it is perhaps a distinction without a difference, because the matters which are relied on by the Appellant in support of its argument that costs should be assessed on the indemnity basis are the same matters which (it seems to me) would have been relied on by the Appellant as unreasonable conduct had this appeal not been in the complex category.

8. The overall amount of tax in dispute, excluding interest, was approximately £687,000.

9. The amount of costs set out on the Appellant's detailed bill of costs is £922,585 (including VAT).

10. The principle of costs is not in dispute. HMRC agree that an order for costs should be made. However (even though not expressly stated) that is obviously on the footing of the usual costs shifting jurisdiction in Rule 10(1)(c) and not on the basis of unreasonable conduct costs under Rule 10(1)(b).

11. HMRC also agrees that there should be an interim payment on account of those costs of £461,292.52 (being 50% of the scheduled costs).

12. The application for costs is supported by a witness statement from a partner of Squire Patton Boggs (UK) LLP, representing the Appellant. It exhibits some relevant documents, but is more in the nature of submissions as to the costs order to be made as opposed to evidence in the strict sense. Treated as submissions, it is helpful. HMRC's response is dated 31 March 2021.

13. There are three broad issues:

    (1) The basis of assessment - standard or indemnity

    (2) The scope of recoverable costs;

    (3) The date from which interest on costs should run, and the rate.

THE BASIS OF ASSESSMENT - STANDARD OR INDEMNITY?

14. The first point is whether the costs should be assessed on the standard or the indemnity basis.

15. The Appellant argues for the indemnity basis and, in summary, says:

(1) HMRC, in its skeleton argument (but not before) advanced an unpleaded case on the supposed lack of commerciality in the agreements which were the subject matter of the Decision;

(2) "[T]he conduct of HMRC's expert witness in attempting to use his oral evidence to address HMRC's newly-advanced analysis of the relevant Licence as an option, an analysis he did not consider in his report"; and/or

(3) "The lack of merit in HMRC's case and the decision to pursue a meritless defence to the appeal, rather than resolving the issue in the Appellant's favour during the enquiry which preceded the appeal."

16. In summary, HMRC argue for the standard basis and say:

(1) Their response to the claim was neither speculative, weak, opportunistic or thin, and not such as to attract an order for indemnity costs, which is in its nature penal;

(2) There was nothing in the Tribunal's approach to the Appellant's application to strike out parts of the skeleton argument which merits indemnity costs, whether in relation to the substantive hearing, or, more widely, the whole proceedings;

(3) HMRC cannot be criticised for relying on the evidence of its expert, and although his evidence was not accepted, it is not 'out of the norm' for one expert to be preferred over another.

17. As to the Appellant's first point, the Appellant applied to strike out parts of HMRC's skeleton argument ('the Application'). I heard that Application on the first morning of the hearing. For reasons set out in my Decision, I acceded in substance to that Application, albeit the remedy which I applied was different from that which had been sought.

18. But, despite its success on the point, the Application was ultimately sterile:

(1) Because (reserving my decision on the Application, and with the agreement of the parties) I heard the whole appeal de bene esse anyway;

(2) There was no application by HMRC to amend its Statement of Case. Hence, regardless of the Application, and as I found, its case remained that case which had been stated in its Statement of Case;

(3) There was no application by the Appellant to strike out any part of HMRC's Statement of Case;

(4) It was not suggested that, if parts of HMRC's Skeleton Argument were struck out, then the appeal would have to be allowed, whether in whole or in part.

19. I simply do not see any of this as generating any entitlement to indemnity costs, nor (insofar as different) as being unreasonable conduct generating any entitlement to costs. All that happened - the late introduction of new argument in the skeleton argument, and the consequent application that I should have no regard to that material - were, in my view, no more than the sort of skirmishing routinely encountered in hard-fought litigation.

20. As to the Appellant's second point, each party relied on expert evidence and both witnesses were cross-examined. It is entirely correct that I ended up preferring the evidence of one expert over another. But, in and of itself, that does not generate any entitlement to indemnity costs. The evidence of experts is still just evidence - the Tribunal decides the case, and not the experts - and the Tribunal decided the case on the whole package of evidence before it, which was not limited to the expert evidence.

21. Noting the reference to 'conduct' in the way the point is put by the appellant, I do not consider that the expert's evidence (and, dealing with the matter systematically, whether this was HMRC putting it in in the first place, or continuing to rely on it, or the way in which the evidence developed in cross-examination) amount to unreasonable conduct. Whilst I expressed certain reservations about the quality of the evidence from HMRC's expert, I did not make any findings of impropriety (the Appellant correctly pointing out the clerical error in Paragraph 177 of the Decision, which was corrected on 2 March 2021). I was invited to reject that evidence, and that is what I did. It is not my place to spare anyone's blushes, but the expert evidence which HMRC chose to rely on was just not particularly to point - a matter which was readily apparent even from the written report. But I do think that this is relevant conduct for the purposes of Rule 10(1)(b), nor such as to generate an entitlement to indemnity costs under Rule 10(1)(c).

22. As to the Appellant's third ground, the Appellant places considerable weight on HMRC's case ending up being heavily ("overwhelmingly") defeated. But I do not accept that argument as giving rise to indemnity costs (or, if different, as giving rise to unreasonable costs):

(1) It conflates, in a way the higher courts have repeatedly warned against, the degree of success and/or the substantive merits with the basis for assessment: see, for example, Carnwath LJ in *Simms v Law Society* [2005] EWCA Civ 849. The weakness of a legal argument is not, without more, justification for an indemnity order: see *Arcadia Group Brands Ltd* [2015] EWCA Civ 883, at [83] per Sir Terence Etherton C;

(2) Moreover it is, in my view, influenced by an element of hindsight because there was never any application by the Appellant that the appeal be summarily disposed of (for example, by barring HMRC from proceedings under Rule 8: see above).

23. Put shortly, this was a dispute in which someone was right and someone was wrong and, at the end of the day, it produced a clear winner and a clear loser. I do not know, and therefore should be careful not to speculate, as to why this dispute did come to reach a hearing and was not resolved by agreement, whether as a product of Alternative Dispute Resolution or otherwise. I am not invited to make any findings about HMRC's conduct in not settling the dispute.

24. Overall, this was not an appeal where there was some conduct or circumstance which took it "out of the norm" (see *Excelsior Commercial* [2002] EWCA Civ 979 per Lord Woolf) or where there was conduct which can properly be characterised as "unreasonable to a high degree" (and which was not merely wrong or misguided in hindsight) (*Kiam v MGN* [2002] EWCA Civ 66 per Simon Brown LJ).

25. Therefore, for the above reasons, the appropriate basis for assessment is the standard basis.

THE SCOPE OF RECOVERABLE 'INCIDENTAL' COSTS

26. The second issue concerns the scope of recoverable costs.

27. The Appellant seeks to set a start date. In its draft, the Appellant seeks an order that the costs which HMRC are ordered to pay be "costs of and incidental", which costs are said to include "...any relevant costs incurred by the Appellant's legal advisers (both in-house and external) together with costs of any relevant staff employed by the Appellant in responding to the Respondents' enquiry into the Appellant's return for the year ended 31 December 2008, and that, therefore, any award of costs is in respect of costs incurred by the Appellant from 6 December 2010 onwards."

28. In support of this, the Appellant says:

(1) The evidence which formed the basis of the Appellant's success was made available to HMRC during the enquiry, and it should have been evident at that point that the Appellant's claimed accounting and tax treatment was correct, having already been confirmed by accountants' reports;

(2) There was extensive correspondence between the parties prior to the presentation of the Appeal which served to narrow the issues.

29. The Appellant also invites me to have regard to the supplemental bundle, available at the hearing, which contains over 400 pages of correspondence. The Appellant draws my particular attention to HMRC's 'position paper' dated 12 September 2014 and the Appellant's paper in response, dated 27 October 2014.

30. In summary, HMRC argue:

(1) Incidental costs are recoverable, but the law on incidental costs is developing;

(2) Incidental costs do not include the costs of the investigation;

(3) It is a matter for the costs judge at the detailed assessment to separate out what are and what are not recoverable as incidental costs.

31. HMRC also challenge the recoverability, in any event, of costs of 'any relevant staff', but accept that the recoverability of the costs (for example) of the Appellant's CFO, Acting CFO, and Head of Tax are matters for the costs judge on detailed assessment rather than an order in principle. I agree.

32. In *Catana v HMRC* [2012] UKUT 172 (TCC) the Upper Tribunal (Judge Colin Bishopp, sitting alone) doubted whether this Tribunal has jurisdiction to make an award of costs in respect of costs incurred prior to the Notice of Appeal. He identified an "important limitation" to the Tribunal's power to make a costs order under section 29 TCEA:

> "7. First, the tribunal may make an order in respect of costs “of and incidental to” the proceedings. There is no power to make an order in respect of anything else, and particularly, in the context of this case, in respect of the investigation into Mr Catan. ’s tax affairs which preceded the proceedings. The similar restriction on the power of the Special Commissioners (one of the bodies whose jurisdiction was absorbed in 2009 by the Tax Chamber of the First-tier Tribunal) was considered by the High Court (which had the same standing in the judicial hierarchy as the Upper Tribunal has now) in *Gamble v Rowe* [1998] STC 1247. At p 1257 the court said:
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> > “The second restrictive point is that the party must act wholly unreasonably ‘in connection with the hearing in question’. The commissioners [that is, the Special Commissioners] may or may not take the view that the party concerned acted unreasonably or wholly unreasonably at some earlier stage in the history of the tax affairs of the person in question. But if that earlier stage was before the matter was either before the [Special] commissioners and being heard or was being prepared for a hearing before the [Special] commissioners, they have no power to award costs.”
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> 8. The question whether the transfer of the Special Commissioners’ jurisdiction to the First-tier Tribunal and the consequent re-writing of the relevant legislation had the result of changing the power to make a costs direction in any significant way was considered by the First-tier Tribunal in *Bulkliner Intermodal Limited v Revenue and Customs Commissioners* [2010] UKFTT 395 (TC), in which it said, at [11]:

> "... one thing that has not changed is that the Tribunal's jurisdiction continues to be limited to considering actions of a party in the course of 'the proceedings', that is to say proceedings before the Tribunal whilst it has jurisdiction over the appeal. It is not possible under the 2009 Rules, any more than in was under the Special Commissioners' regulations, for a party to rely upon the unreasonable behaviour of the other party prior to the commencement of the appeal, at some earlier stage in the history of the tax affairs of the taxpayer, nor, even if unreasonable behaviour were established for a period over which the Tribunal does have jurisdiction, can costs incurred before that period be ordered. In these respects the principles in Gamble v Rowe ... remain good law. That is not to say that behaviour of a party prior to the commencement of proceedings can be entirely disregarded. Such behaviour, or actions, might well inform actions taken during proceedings, as it did in Scott and another (trading as Farthings Steak House) v McDonald [1996] STC (SCD) 381, where bad faith in the making of an assessment was relevant to consideration of behaviour in the continued defence of an appeal."

33. Judge Bishopp agreed with those propositions. But in *Stomgrove* (a 2014 application for permission to appeal) he took the opportunity to clarify his remarks and accepted that work done undertaken as a prelude to the Notice of Appeal could be incidental to the proceedings. He said (at Para [12]):

> "Mr Catana's position is to be contrasted with that of a litigant who engages a professional representative. The representative needs to take instructions and, perhaps, advise before a Notice of Appeal is prepared; and work necessarily undertaken as a prelude to the preparation of a Notice of Appeal must, in principle, be 'incidental to' the proceedings. Thus if it is reasonable to instruct a professional representative the costs incurred in instructing him adquately must be costs incidental to the proceedings and, subject to their being reasonable in amount, recoverable from the opposing party."

34. HMRC also draw my attention to the remarks of the Court of Appeal in *Distinctive Care Ltd v HMRC* [2019] EWCA Civ 1010 where Rose LJ (as she then was), with whom Floyd and Lewison LJJ agreed, said, in relation to Ground 4 of that appeal:

> "34. The question whether costs incurred before the start of tribunal proceedings can be recovered as "costs of and incidental to" those proceedings where the tribunal's power under rule 10(1)(b) is exercised also does not arise for decision, given my earlier conclusions. Judge Mosedale in the present case referred to a number of FTT decisions where it appears some tribunals have treated costs incurred before the start of proceedings as incidental to those proceedings and some have held that only costs incurred in bringing, defending or conducting the proceedings are recoverable. Since there appears to be some inconsistency in practice and the point is of wider significance, it is convenient for this court to consider it.
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> 35. As Judge Mosedale noted in her decision, the phrase "costs of and incidental to" used in section 29 of the TCEA is also used in other contexts. The wording echoes that used in section 51(1) of the Senior Courts Act 1981 that "the costs of and incidental to all proceedings" in, amongst other courts, the civil division of the Court of Appeal and the High Court, shall be in the discretion of the court. CPR 7.2(1) provides that "proceedings are started when the court issues a claim form". CPR 44.2(6)(d) provides expressly that the orders which the court may make under that rule include an order that a party must pay costs incurred before the proceedings have begun.

36. The use of the "costs of and incidental to" wording in section 29 cannot be accidental and must have been intended to mean that, subject to any relevant difference in the FTT Rules compared with the Civil Procedure Rules, the same costs are in general recoverable once rule 10(1)(b) comes into play as are recoverable on an assessment of costs following civil proceedings covered by section 51 SCA. Those costs do include some pre-action costs. In *In re Gibson's Settlement Trusts* [1981] Ch 179, Sir Robert Megarry V.-C. considered an appeal from the taxation of costs of an originating summons issued by trustees of a settlement trust. One issue raised was whether the taxing officer had been right to allow recovery of costs incurred before the summons was issued. The Vice-Chancellor held:

> i) on an order for taxation of costs, costs that would otherwise be recoverable are not to be disallowed by reason only that they were incurred before the action was brought;
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> ii) where the costs order is for costs of and incidental to proceedings, the words "incidental to" extend rather than reduce the ambit of the order;
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> iii) it is important to identify the proceedings, in the sense not only of the correct stage of the proceedings but also by determining the nature of those proceedings: "Only when it is seen what is being claimed can it be seen what the proceedings are to which the costs relate": page 186B.

37. The Vice-Chancellor cited the judgment of Lord Hanworth MR in *Pêcheries Ostendaise (Soc. Anon) v Merchant's Marine Insurance Co* [1928] 1 KB 750 which referred to costs for "materials ultimately proving of use and service in the action" and commented that it would be "most unfortunate if the costs of obtaining evidence while it was fresh after an accident could not be allowed, even if litigation seemed probable, merely because no writ had then been issued": page 186D. He went on to say at page 187B-E:

> (5) Obviously the test cannot be simply whether the materials in question proved in fact to be of use in the action, for otherwise when a case is settled before trial … it would often not be possible to say with any certainty which materials had been or would have been of use in the action. Nor would it be right to penalise the successful litigant for obtaining materials which appeared likely to be of use in the action but which, in the event, were never used because the other party did not contest the point. … Neither the fact that at the time when the costs were incurred no writ or originating summons had been issued, nor the fact that the immediate object in incurring the costs was to ascertain the prospective litigant's chances of success, will per se suffice to exclude the costs from being regarded as part of the costs of the litigation that ensues. Of course, if there is no litigation there are no costs of litigation. But if the dispute ripens into litigation, the question then arises how far the ambit of the costs is affected by the shape that the litigation takes."

38. Although there is no equivalent in the FTT Rules to the express provision in CPR 44.2(6)(d), I consider that the power in rule 10(1)(b) to award costs of and incidental to the proceedings can include costs incurred before the appeal was notified to the FTT. Which costs are properly recovered is a matter for the costs officer who is

> experienced in these matters to decide. I would, however, say this as regards the costs incurred by the parties in steps taken before the FTT appeal is lodged. The ability of the applicant to recover the costs of notifying the appeal to HMRC does not, in my view, turn on whether the taxpayer chooses the option of internal review or decides to bring the appeal straight to the tribunal. I agree with the UT's comment that defining the scope of a possible order for costs by reference to the subjective intentions of a potential appellant at a particular stage is "hedged around with too many difficulties and uncertainties to form a reliable basis for decision": [71].
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> 39. I also disagree with the implication of Judge Mosedale's test that the costs of the internal review itself can never be incidental to the appeal because they are incurred to bring the dispute to an end without litigation. It is the nature of the work done and the scope of the ultimate appeal that determine whether those costs are incidental to the appeal, not the subjective intention of the party when incurring the costs. For example, materials gathered or produced for the purpose of the internal review may then be recycled in the appeal before the FTT. Those costs are clearly of and incidental to the appeal even though they were largely incurred at the earlier stage."

35. I have set out this passage in its entirety becaue it is important. HMRC correctly contend that this passage is, strictly speaking, obiter because it is on the footing of Rule 10(1)(b) and not Rule 10(1)(c). But that does not mean that I should thereby simply disregard the detailed discussion which the Court (despite its conclusions in relation to the earlier grounds) clearly considered appropriate. Although I may not, strictly speaking, be bound by it, it is nonetheless, on any view, highly persuasive. It discusses the relevant authorities, in the context of a tax appeal. And, stating the obvious, the leading decision comes from a former President of the Tax and Chancery Chamber of the Upper Tribunal.

36. Although the appeal in *Distinctive Care* concerned the Tribunal's jurisdiction (under Rule 10(1)(b)) to award costs to a party in an appeal where the opposing party has acted unreasonably in bringing, defending or conducting the proceedings, I am bound to say that I do not see anything in this part of the discussion which should be limited to Rule 10(1)(b) and which should not be equally relevant to Rule 10(1)(c), and I apply the guidance which Rose LJ set out.

37. I have reservations about the Appellant's suggested, date-based, approach, set out in paragraph 2 of its draft order, because to my mind this sidesteps the point that the real challenge on assessment in a case of this kind is identification of the costs which are, and which are not, truly incidental to the *appeal* - which are recoverable - as opposed to those which not truly incidental to the appeal but relate to something other than the appeal (for instance, an investigation) - which are not recoverable.

38. I do not consider that any date should be applied or stipulated, because it risks influencing the cost judge's assessment of whether costs incurred after a certain date should prima facie be treated as costs incidental to the *appeal*. If that were to be the starting point, it would not be correct.

39. HMRC invite me to order that it pays the Appellant's costs of and incidental to the proceedings in the First-tier Tribunal, under this appeal number. But I am apprehensive in case that should be seen as setting the opposite trap - namely, giving rise to an assumption that costs incurred before the drawing of the Notice of Appeal should not prima facie be treated as costs of and incidental to the appeal. If that were to be the starting point, it would also be incorrect.

40. The correct position is different to that adopted by either of the parties.

41. I have already set out my view that costs incidental to an appeal may extend to include costs which were incurred before the Notice of Appeal and I respectfully adopt Lady Justice Rose's guidance in Paragraph [39] of *Distinctive Care*: It is the nature of the work done and the scope of the ultimate appeal that determine whether those costs are incidental to the appeal, not the subjective intention of the party when incurring the costs. I am expressing no view as to whether those include or do not include the costs of the investigation. I cannot do so on the basis of the information and materials before me. Whether the costs of the investigation are recoverable as 'incidental' will also depend on whether (as per Lord Handworth MR in *Pêcheries Ostendaise*, cited with approval in *Distinctive Care*) those costs were "materials ultimately proving of use and service in the [appeal]."

42. Subject to those observations, I therefore leave it open for the costs judge to examine the nature of the work done and the scope of the ultimate appeal, and to decide whether or not the costs incurred were genuinely of use and service in the subsequent litigation in order to determine whether those costs are or are not incidental to the appeal. As to that exercise of segregation, HMRC say that it is not for me to determine the point, and I - not without a degree of relief - agree.

INTEREST

43. The Appellant invites me to order that interest on its costs run at the rate of 8% from the date of the release of the Decision. HMRC agree that provision should be made for interest, but submit that it should be at the rate of 2.1%.

44. As to the appropriate date from which interest should run, it is to be the date of the Tribunal's decision on the basis of which the award of costs is made: see *Curran v HMRC* [2012] UKFTT 655 (TC) at [38] per Judge Roger Berner. In this case, that is 9 February 2021.

45. I have a discretion as to the rate of interest. The Appellant invites me to award 8%. I do not consider 8% (being the rate of interest which, under the terms of the Judgments Act 1838, and unless otherwise ordered, applies to judgment debts of more than £5,000) to be appropriate. There is no evidence (for example) that the Appellant has had to borrow money to fund this appeal, or has lost the benefit of money which could otherwise have been put out at 8%. Moreover, and self-evidently, it far exceeds the rates of interest generally prevailing in the marketplace, and the base rate (at an historic low), and the rates of interest applied by HMRC to the late payment of taxes.

46. HMRC invite me to consider and apply section 52 of the *Finance (Nr 2) Act 2015* and the so-called "special repayment rate" of base rate plus 2: section 52(6). That is a rate of 2.1%. I am doubtful whether the "special repayment rate" is really the correct rate, because it does not obviously apply to interest on costs following a decision of this Tribunal, which is not a tax debt in the usual sense. Nonetheless, 2.1% - looked at irrespective of the 2015 Act - is a rate of the kind which aligns with the rates in the marketplace, and it is the rate I award.

DISPOSAL: MY ORDER

47. By no later than 21 days from the release of this decision, HMRC shall make the agreed interim payment to the Appellant on account of its costs. That interim payment is made on the usual footing being that, if the interim payment exceeds the sum of costs eventually assessed, or agreed, then the balance (together with any applicable or allowable interest, at the direction of the costs judge) shall be repaid.

48. HMRC shall pay the Appellant's costs of and incidental to this appeal, to be assessed on the standard basis, if not agreed, by the Senior Court Costs Office, and the Civil Procedure Rules 1998 shall apply, with necessary modifications, to that application and assessment as if the proceedings in the Tribunal had been proceedings in a court to which the Civil Procedure

Rules 1998 apply. The costs judge shall decide what costs are and are not recoverable as incidental costs to the substantive appeal.

49. The Appellant has invited me to order that it pay its costs of drafting the application for costs. The Respondent has made no submissions. I will deal with the matter of the costs of this application for costs on paper, if called upon to do so. Insofar as I may make any order of costs as between the parties, I am minded to assess those by way of summary assessment. Any party wishing to seek an order of payment of costs in its favour in relation to this application for costs shall make such application in writing within 28 days of the date of release of this decision, and shall provide a Practice Form N260 Statement of Costs supported with an indemnity certificate.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

50. 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.

DR CHRISTOPHER MCNALL

TRIBUNAL JUDGE

RELEASE DATE: 04 MAY 2021