



Neutral Citation: [2024] UKFTT 00068 (TC)

Case Number: TC09040

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

Location: Decided on the papers

Appeal reference: TC/2022/11361

*COSTS – whether Appellant acted unreasonably in bringing or conducting proceedings – Rule 10, Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009*

**Judgment date:** 17 January 2024

**Decided by:**

**TRIBUNAL JUDGE ALEKSANDER**

**Between**

**ALPHA REPUBLIC LIMITED**

**Appellant**

**and**

**THE COMMISSIONERS FOR HIS MAJESTY'S REVENUE AND CUSTOMS**

**Respondents**

## DECISION

### INTRODUCTION

1. On 27 September 2022, the Appellant, Alpha Republic Limited, made an application to strike-out HMRC's statement of case. In my decision released on 5 September 2023 ([2023] UKFTT 750 (TC)) I refused the application. In the decision notice ("the Decision"), I invited HMRC to file an application for costs under Rule 10<sup>1</sup> in the following terms:

65. I invite HMRC to file an application under Rule 10. The application should be accompanied by a schedule of the costs claimed in sufficient detail to allow the Tribunal to undertake a summary assessment of such costs if it decides to do so. Notwithstanding the provisions of Rule 10(4), the application should be filed with the Tribunal, and copied to Alpha Republic and any other person against whom costs are claimed by 31 October 2023. Alpha Republic (and any other person against who costs are claimed) must file their response with the Tribunal (and copied to HMRC) no later than four weeks after receipt of the application. HMRC must file any reply no later than two weeks after receiving the response.

2. On 31 October 2023, HMRC filed an application for costs under Rule 10(1)(b). A schedule of costs was enclosed with the application. The total costs claimed were £13,023.90, which comprised £10,113.90 base profit costs and £2,910.00 counsels' fees.

### THE LAW

3. The relevant provisions of Rule 10 are as follows:

#### Orders for costs

10 (1) The Tribunal may only make an order in respect of costs (or, in Scotland, expenses)—

(a) under section 29(4) of the 2007 Act (wasted costs) and costs incurred in applying for such costs;

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

[...].

(2) The Tribunal may make an order under paragraph (1) on an application or of its own initiative.

(3) A person making an application for an order under paragraph (1) must—

(a) send or deliver a written application to the Tribunal and to the person against whom it is proposed that the order be made; and

(b) send or deliver with the application a schedule of the costs or expenses claimed in sufficient detail to allow the Tribunal to undertake a summary assessment of such costs or expenses if it decides to do so.

(4) An application for an order under paragraph (1) may be made at any time during the proceedings but may not be made later than 28 days after the date on which the Tribunal sends—

(a) a decision notice recording the decision which finally disposes of all issues in the proceedings; or

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<sup>1</sup> References in this decision to a "Rule" are to the Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009.

(b) notice under rule 17(2) of its receipt of a withdrawal which ends the proceedings.

(5) The Tribunal may not make an order under paragraph (1) against a person (the “paying person”) without first—

(a) giving that person an opportunity to make representations; and

(b) if the paying person is an individual, considering that person's financial means.

(6) The amount of costs (or, in Scotland, expenses) to be paid under an order under paragraph (1) may be ascertained by—

(a) summary assessment by the Tribunal;

(b) agreement of a specified sum by the paying person and the person entitled to receive the costs or expenses (the “receiving person”); or

(c) assessment of the whole or a specified part of the costs or expenses, including the costs or expenses of the assessment, incurred by the receiving person, if not agreed.

[...]

4. HMRC’s application is made under Rule 10(1)(b) on the grounds that Alpha Republic have acted unreasonably in its conduct of these proceedings.

5. What constitutes “unreasonable conduct” for the purposes of Rule 10 was considered by the Upper Tribunal in *Distinctive Care Ltd v HMRC* [2018] UKUT 155 (TCC) (which was in upheld by the Court of Appeal in *Distinctive Care Ltd v HMRC* [2019] EWCA Civ 1010).

6. In *Distinctive Care* the Upper Tribunal set out the basis on which conduct is to be assessed as follows:

44. In *Market & Opinion Research International Limited v HMRC* [2015] UKUT 0012 (TCC) (“MORI”) at [22] and [23], the Upper Tribunal endorsed the approach set out by the FTT in that case to the question of whether a party had acted unreasonably. That approach could be summarised as follows:

(1) the threshold implied by the words “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 (as suggested by the FTT in *Invicta Foods Limited v HMRC* [2014] UKFTT 456 (TC) at [13]), 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.

46. In assessing whether a party has acted unreasonably, this Tribunal in MORI went on to say this (at [49]):

“It would not, we think, be helpful for us to attempt to provide a compendious test of reasonableness for this purpose. The application of an objective test of that nature is familiar to tribunals, particularly in the Tax Chamber. It involves a value judgment which will depend upon the particular facts and circumstances of each case. It requires the tribunal to consider what a reasonable person in the position of the party concerned would reasonably have done, or not done. That is an imprecise standard, but it is the standard set by the statutory framework 16 under which the tribunal operates. It would not be right for this Tribunal to seek to apply any more precise test or to attempt to provide a judicial gloss on the plain words of the FTT rules.”

## **BACKGROUND**

7. The procedural background is set out in paragraphs [5] to [20] of the Decision, which can be summarised as follows:

- (1) By way of a Notice of Appeal dated 14 March 2022, Alpha Republic appealed against the allocation of a scheme reference number pursuant to s311B(3) Finance Act 2004.
- (2) HMRC's statement of case (extending to 29 pages) was filed on 8 August 2022.
- (3) On 25 August 2022, Alpha Republic applied to the High Court for permission: (1) to bring judicial review proceedings, challenging HMRC's decision to publish its name, its address, and the name of the arrangements; and (2) for urgent interim relief, prohibiting HMRC from publishing that information before the resolution of the judicial review proceedings or the appeal to this Tribunal.
- (4) On 8 September 2022, Alpha Republic made an application for the hearing of the appeal before this Tribunal to be expedited and on 16 September 2022 Alpha Republic applied to the Tribunal to extend the disclosure deadline until 27 September 2022.
- (5) On 27 September 2022 Alpha Republic filed an application for a direction under Rule 5 that:
  - (a) HMRC be barred from taking further part in the proceedings on the basis that HMRC had failed to co-operate with the Tribunal to such an extent that the Tribunal could not deal with the proceedings fairly and justly (Rule 8(3)(b) as applied by Rule 8(7)(a) in relation to HMRC);
  - (b) in the alternative, HMRC having failed to comply with Rule 25, in particular especially Rule 25(2)(b), file within seven days or such other period as the Tribunal may direct and serve on Alpha Republic a new Statement of Case, such Direction to contain a statement that failure by HMRC to comply with the direction could lead to their being barred from taking further part in the proceedings or part of them; or

(c) in the alternative, a Direction (a) that HMRC file and serve on Alpha Republic the evidence referred to in their original Statement of Case or (had HMRC been directed to serve a new Statement of Case), in that new Statement of Case.

(6) Similar applications were made by Payeme Limited and Contractorcare Limited in other appeals which raised similar issues in relation to s301D notices.

(7) On 31 October 2022, the Tribunal wrote to Alpha Republic at the direction of Judge Vos as follows:

[...]

It is apparent that the application of an expedited hearing has been overtaken by the strike out application.

It is not clear whether, prior to issuing the strikeout application, the Appellant has raised the alleged defects in relation to the statement of case with HMRC with a view to remedying any issues without the need for an application to the Tribunal.

If not, Judge Vos finds this somewhat surprising and reminds both parties of their obligation under Rule 2(4) of the Tribunal Rules to help further the overriding objective of dealing with cases fairly and justly which of course includes considerations of proportionality and cost. There are of course also implications relating to Tribunal resources where no effort is made to resolve these sorts of issues without the need to make an application to the Tribunal.

With this in mind, Judge Vos has directed that, within 30 days of the date of this letter, the Respondents should provide representations in relation to the strike out application to the Appellant and to the Tribunal.

The reason that the time limit is longer than might normally be allowed is to give the parties an opportunity to resolve the matters raised by the strike out application without the need for this to be determined by the Tribunal. If agreement is reached, a joint application should be made for any necessary directions within the time limit mentioned above.

(8) On 25 November 2022, HMRC filed its response to the application.

(9) The application in this appeal and in the two other appeals were considered by Judge Sinfield, the Chamber President. On 7 December 2022, the Tribunal wrote to Alpha Republic as follows:

Judge Sinfield has reviewed the applications by [Alpha Republic and the two other appellants] for directions that the Respondents be barred from taking any further part in the proceedings or provide new statements of case within seven days or serve the evidence referred to in their Statements of Case on the Appellants within seven days ('the Applications').

[...]

In order to ensure that all the points are considered and dealt with at the hearing as efficiently as possible, Judge Sinfield directs that the parties complete the attached schedules in each case. The Appellants are to complete their part of the schedule and serve it on the Respondents by 17:00 on Friday 9 December. The Respondents must fill in their responses and serve the schedule on the Appellants and directly on Judge Sinfield [...] by 17:00 on Wednesday 14 December.

In addition, the effect of striking out the Statements of Case in the appeals would be to give summary judgment in favour of the Appellants. Judge Sinfield hopes that it is helpful if he indicates that he would normally give a

party another chance in the event of a failure to comply where there was no unless order in relation to the relevant obligation. Judge Sinfield would be grateful if, at the hearing, the Appellants would address not only why they consider the Statements of Case are defective but also, if they are found to be defective, how barring the Respondents at this stage and where no unless order has been made would be consistent with the overriding objective, in particular rule 2(2)(b) and (c) of the Tax Chamber Rules and the Tribunal's duty in rule 7(2) to take such action as it considers just.

In the event that the appeals proceed after the decision on the applications, Judge Sinfield will make case management directions for the appeals to be heard as soon as reasonably possible. Draft case management directions are attached. Without prejudice to any decision on the applications to bar the Respondents, the parties should if possible agree the directions and, in particular to agree dates for the hearing, in advance of the case management hearing on 15 December.

(10) Following Judge Sinfield's letter, applications were made by Alpha Republic and HMRC to extend the time limit for service of the schedule. In addition, the request for expedition was withdrawn. Judge Sinfield responded by informing the parties that the hearing listed for 15 December would no longer hear the applications, but would instead be a case management hearing to determine a suitable timetable for dealing with the applications to bar HMRC and to consider case management directions for the conduct of the appeals should the applications be refused.

(11) Notwithstanding the suggestion by Judge Vos that Alpha Republic should seek to resolve the issues raised in its strike-out application by agreement with HMRC, it had made no attempt to do so. Further, it has not filed its schedule of defects in accordance with Judge Sinfield's directions.

(12) Because of the illness of HMRC's counsel, the case management hearing listed for 15 December had to be vacated.

(13) Alpha Republic's application for judicial review was withdrawn in February 2023.

(14) The hearing of the applications made by Alpha Republic and the two other appellants were listed to be heard together before me on 23 and 24 May (for 1½ days).

(15) On 16 and 17 May 2023, Payeme Limited and Contractorcare Limited respectively applied for the hearing to be adjourned on the grounds that they had convened creditors meetings with a view to going into liquidation. HMRC wrote to the Tribunal on 17 May opposing the adjournments.

(16) In these circumstances, I vacated the hearing as regards those two appellants, and on my instructions the Tribunal wrote to all parties (including Alpha Republic) on 18 May 2023 as follows:

Judge Aleksander has reviewed the correspondence from the parties relating to the adjournment of the hearing and has asked me to write to you as follows:

Judge Aleksander notes the letter from Mr Brandon of CG-Recovery of 27 April 2023 giving notice of a meeting of creditors on 16 May 2023 with a view to putting Payeme Limited into liquidation. Mr Best and Mr Brandon must notify the Tribunal BY RETURN whether this meeting was held and, if so, its outcome. Is Payeme Limited now in liquidation (even if a liquidator has yet to be appointed)?

In the light of Mr Best's email of 17 May and Mr Brandon's letter of 27 May, Judge Aleksander agrees that the hearings relating to Payeme Limited listed

for 23 and 24 May 2023 under numbers TC/2023/00889 and TC/2022/02577 should be vacated. Payeme Limited is directed to notify the Tribunal of the outcome of the creditors meeting of 30 May 2023 immediately after it occurs, including the contact details for any liquidators that have been appointed.

As regards Contractorcare Limited, a search by the Tribunal against the Gazette indicates that a creditors meeting was to be held on 17 May 2023. Contractorcare Limited is directed to notify the Tribunal BY RETURN whether this meeting was held and, if so, its outcome. Is Contractorcare Limited now in liquidation (even if a liquidator has yet to be appointed)? If liquidators have been appointed, who are they and what are their contact details.

If companies are placed into liquidation, the liquidators will take over the litigation, and the Tribunal will need to communicate with the liquidators whether they wish to continue with these applications (or the underlying appeals). Although vacating hearings at short notice causes inconvenience to all concerned, it is in the interests of justice that the liquidators be given the opportunity to decide whether they want to continue with these actions before further hearings take place. The Tribunal therefore directs that the hearings listed for 23 and 24 May relating to Payeme Limited and Contractorcare Limited be vacated, pending the appointment of liquidators and a decision by the liquidators whether they intend to continue with these appeals and applications.

Searches against Alpha Republic at Companies House and the Gazette indicate that the company is active and no steps have been taken to put it into liquidation. The hearing listed for 23 and 24 May 2023 will therefore continue in relation to the applications by Alpha Republic TC/2022/11361.

(17) No application was made by Alpha Republic to adjourn the hearing, and the hearing therefore proceeded solely in relation to Alpha Republic's application. At the hearing, I was informed that Alpha Republic had ceased trading, and therefore the need for expedition had ceased.

(18) On 15 May 2023 HMRC wrote to Alpha Republic's solicitors requesting an updated index for the proposed hearing bundle. A draft index was provided on Friday 19 May 2023 (with the hearing being listed to commence on the following Tuesday). Because agreement had not been reached in respect of the bundles there were five electronic bundles before me. The bundles did not comply with the Chamber's guidance on PDF bundles in a number of respects – and whilst it is not the most serious of failures, it made the handling of the bundles more difficult.

(19) Alpha Republic's skeleton was served on HMRC and the Tribunal on Friday 19 May at 17:24. The Skeleton included the following paragraph:

Realistically, it is appreciated that the First Tier Tribunal is unlikely at this point to make Direction (a). The most important direction sought is Direction (b). Direction (c) is a minor issue which would vanish if the amended Statement of Case did not (as the present one does) refer at all to evidence.

8. In the Decision (which has not been appealed) I found as follows:

54. Mr Venables' skeleton argument states that "realistically, it is appreciated that the First Tier Tribunal is unlikely at this point to make Direction (a)" namely the barring order. I have read this as a rather begrudging withdrawal of Alpha Republic's application to bar HMRC – and Mr Venables did not pursue this part of Alpha Republic's application at the hearing.

55. I find that HMRC's Statement of Case complies with Rule 25, and that there has been no failure by HMRC to comply with the Tribunal Rules or Tribunal directions.

56. Whilst the drafting of the Statement of Case could be improved, I find that it meets the requirements of Rule 25 as it sets out the legislative provisions and HMRC's case in sufficient detail for Alpha Republic to understand the case against it, and for the Tribunal to deal with the case fairly and justly. For HMRC to be required to undertake any revision or redrafting, or draft a new Statement of Case, would be wholly disproportionate and would just delay the progress of this appeal.

57. I find that it is proper for HMRC to refer to evidence in their Statement of Case. As they are relying upon this evidence, it will need to be disclosed to Alpha Republic in HMRC's list of documents. The exchange of lists of documents is the next step in the progress of this appeal, and will occur before any witness statements are exchanged. Alpha Republic will therefore be able to respond to the evidence in their witness statements. I find that there is no need for HMRC to provide copies of their evidence at this stage in the proceedings.

58. If there are specific points that Alpha Republic wants particulars on, that have not been addressed in the Statements of Case, the proportionate course of action would be a request for further and better particulars. No such request has been made to date.

59. Alpha Republic's application is dismissed.

#### **HMRC'S SUBMISSIONS**

9. HMRC submits that Alpha Republic's application served no substantive purpose and was unnecessary, and that it was wholly disproportionate to the underlying issues.

10. They go on to submit that if there were specific points that Alpha Republic wanted particulars on, that had not been addressed in HMRC's Statement of Case, the proportionate course of action would have been a request for further and better particulars. However, Alpha Republic made no such request at any point during the proceedings.

11. HMRC note that Alpha Republic made no steps to resolve the issues raised in its application, as suggested by Judge Vos in the letter of 31 October 2022. Further, it failed to provide its schedule of defects, as directed by Judge Sinfield in the letter of 7 December 2022.

12. HMRC submit that Alpha Republic acted unreasonably in pursuing its application to bar HMRC for nearly eight months, only to withdraw that element of its application on working day before the hearing in its skeleton argument.

13. HMRC submit that they spent considerable time and costs in preparing for the hearing, including defending themselves against the application for a barring order. This significantly delayed the progression of the substantive appeal. As Alpha Republic had applied for its appeal to be expedited, but for the application to bar HMRC and strike out its statement of case, its appeal might well have been determined by now.

14. HMRC submit that Alpha Republic has not provided any proper reason for the withdrawal of its application to bar HMRC. Indeed, the basis on which Alpha Republic withdrew supports HMRC's case that the application need never have been made. Insofar as there ever was a proper basis to bring this part of its application, to withdraw the barring order nearly 8 months after the application had been made, and without proper reasoning, is unreasonable.



15. HMRC further submit that Alpha Republic acted unreasonably as it failed to co-operate with the Tribunal in accordance with the requirements of Rule 2(4). In particular it failed to seek to resolve its concerns about HMRC's statement of case by agreement contrary to the Tribunal's letters of 31 October 2022 and 7 December 2022. Further, it failed to comply with the Tribunal's direction in the letter of 7 December 2002 to provide a schedule of defects. It also failed to co-operate with HMRC to provide a single hearing bundle which complied with the Tribunal's guidance on electronic bundles.

#### **ALPHA REPUBLIC'S SUBMISSIONS**

16. Alpha Republic failed to file its response to HMRC's application for costs by the due date. On 1 December 2023 the Tribunal wrote to Alpha Republic's representative on my instructions to remind them of the time limit for filing a response, inviting them to file their response within seven days together with an application for an extension of time.

17. On 8 December 2023, Fladgate LLP wrote to the Tribunal as follows:

I am instructed by my client (Alpha Republic Limited) not to make representations (or request any extension of time) in relation to HMRC's application for costs other than to record the following point.

Until a couple of weeks or so before the hearing last May it was my client's understanding that (as result of the directions of Judge Sinfield) the strike out application made by Alpha Republic Limited would be joined with similar applications made by two other taxpayers (Contractor Care Limited and PAYEME Limited). It was only in May that my client and I became aware that Alpha Republic Limited would be the sole taxpayer involved in the hearing. I do not know whether counsel for my client was aware before that time that the other taxpayers had decided not to go forward with the hearing but, if he was, he did not inform us.

Two points follow from this.

The first is that it seems to my client to be plainly unfair that it should bear 100% of the burden of any costs when it had reasonably assumed (until virtually the last minute) that it would be one litigant amongst three.

The second is that it explains why my client did not take steps to seek to resolve matters prior to the hearing. My client understood (based on advice from counsel) that it was a reasonable course of action to apply for a strike out and it seemed to my client that since its application had been joined with two other taxpayers that the question would be resolved by the Tribunal in any event.

#### **DISCUSSION**

18. I find that all of HMRC's submissions are well made, and I note that Alpha Republic do not challenge any of them.

19. I find that Alpha Republic's application served no substantive purpose and was unnecessary. I agree with HMRC and find that its application was wholly disproportionate to any underlying issues that might have existed. In particular, Alpha Republic acted unreasonably in that:

- (1) Its application to bar HMRC in circumstances where no unless order had been made was inconsistent with the overriding objective (in particular Rule 2(2)(b) and (c)) and the Tribunal's duty in Rule 7(2) to take such action as it considers just;
- (2) Its application to bar HMRC was only withdrawn by a statement in its skeleton argument served one working day before the hearing;

(3) It failed to seek to resolve any concerns about HMRC's statement of case directly with HMRC without the need for a hearing, contrary to Judge Vos's letter of 31 October 2022;

(4) It acted disproportionately by seeking to strike out HMRC's statement of case (or seeking a direction that HMRC file a fresh statement of case) without having first sought further and better particulars of any elements of HMRC's statement with which it had concerns; and

(5) It failed to co-operate with the Tribunal in that it failed to comply with the Tribunal's directions contained in the Tribunal's letter of 7 December 2022 to provide a schedule of defects of HMRC's statement of case.

20. Alpha Republic's representative submits that it only became aware in May 2023 that the hearing of the other two applications had been vacated. However, Alpha Republic was notified by the Tribunal at the earliest opportunity of the fact that the other two applicants were proposing to go into liquidation, and the reason why the hearing was proceeding solely in respect of Alpha Republic's application.

21. The fact that Alpha Republic had originally made its application (a) on the same terms as applications made by two other appellants, or (b) on the advice of counsel, does not excuse its conduct.

22. Nor is it "plainly unfair" that it should bear the burden of any costs because it had assumed that it would be one litigant amongst three. Alpha Republic was made aware at the earliest opportunity that the hearing was proceeding only in respect of its application. If it was concerned that it was now the sole litigant, it could have either withdrawn its application at that point, or applied for the hearing to be adjourned (pending the appointment of liquidators of the other two applicants, and the decision of the liquidators as to whether to proceed with the applications). It did neither.

23. The fact that Alpha Republic's application was made in similar terms to the applications of the other two appellants does not explain why it did not take steps to resolve its concerns about HMRC's statement of case before the hearing in accordance with the Tribunal's letters of October and December 2023. Nor does the fact that the Tribunal would have to resolve its application mean that its conduct was not unreasonable.

24. I agree with HMRC and find that Alpha Republic acted unreasonably in making and pursuing its application.

25. I direct that Alpha Republic pay HMRC's costs of and incidental to its application dated 27 September 2022 on the standard basis.

#### QUANTUM

26. HMRC have served a schedule of costs. I agree with HMRC that this matter is appropriate for summary assessment. A summary assessment is not an occasion for a detailed review such as would be carried out on assessment by the Senior Courts Costs Office. Nonetheless, matters of reasonableness and proportionality are to be taken into account.

27. Alpha Republic have made no representations in respect of the amounts claimed.

28. I find that the amounts claimed in respect of profit costs and junior counsel's fees are reasonable in amount, reasonably incurred, and proportionate to the issues. However, I note that £150 has been claimed in respect of costs of leading counsel. No explanation as to why leading counsel was instructed, and leading counsel did not appear at the hearing. I therefore discount the amount claimed by £150.

**CONCLUSION**

29. Taking account that reduction of £150, I therefore summarily assess costs in the amount of £12,873.90 and direct that payment be made within 28 days.

**RIGHT TO APPLY FOR PERMISSION TO APPEAL**

30. 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.

**NICHOLAS ALEKSANDER  
TRIBUNAL JUDGE**

**Release date: 17<sup>th</sup> JANUARY 2024**