[2010] UKUT 365 (TCC)
Appeal number FTC/25/2009
(LONDON)

VALUE ADDED TAX – residual input tax – partial exemption - whether floor area based new special method advanced by the casino taxpayer should be rejected in favour of old turnover based special – no – appeal dismissed

UPPER TRIBUNAL (TAX AND CHANCERY CHAMBER)

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

- and -

LONDON CLUBS MANAGEMENT LIMITED

Respondent

TRIBUNAL: MRS JUSTICE PROUDMAN

Sitting in public at 10.30 am on 9th 10th and 11th June 2010

Alison Foster QC and Richard Smith instructed by the General Counsel and Solicitor to HM Revenue and Customs for the Appellant
Andrew Hitchmough and Jonathan Bremner instructed by BDO LLP for the Respondents

DECISION

1. This is an appeal in point of law under s.11(1) of the Tribunals Courts and Enforcement Act 2007 by Her Majesty's Revenue and Customs ("HMRC") against the decision of the First Tier Tribunal dated 5th August 2009.

2. I start from the premise that, save on the grounds expounded by Lord Radcliffe in **Edwards (Inspector of Taxes) v. Bairstow and Another** [1956] AC 14, the Court should not re-open primary findings of fact on an appeal under s. 11. The Tribunal's findings of fact ought not to be disturbed unless they are so perverse as to be insupportable. This is an appeal in point of law, not a re-hearing.

3. I also bear in mind that a legal evaluation may require "a multi-factorial assessment based on a number of primary facts" so that "the appeal court should be slow to interfere with that overall assessment- what is commonly called a value judgment": per Jacob LJ in **Proctor & Gamble UK v. HMRC** [2009] STC 1990 at 1993-5. I was taken through McCombe J's analysis of the authorities (including **Proctor & Gamble**) in **Vision Express (UK) Limited v. HMRC** [2009] EWHC 3245 (Ch) [2010] STC 472.

4. Accordingly I approach the substitution of my own judgment for that of the Tribunal with circumspection in circumstances where, as here, an experienced Tribunal heard oral evidence from a witness and made a site visit. Particular circumspection is needed where, as here, I was invited by Miss Foster QC in the course of argument selectively to consider portions of the evidence which had been before the Tribunal. It is one thing to review the conclusions of law reached by the Tribunal on the basis of the facts which it found; it is another to substitute one's own conclusions for the "multi-factorial assessment" or value-judgment reached by the Tribunal as a matter of inference from those facts.

5. The Tribunal allowed the appeal of London Clubs Management Limited ("LCM") against HMRC's rejection of its floor area based partial exemption Special Method in relation to a residual input tax claim for Value Added Tax on their business. I will refer to a partial exemption Special Method as "PESM" and to the floor area based PESM as the "New PESM".

6. LCM is the representative member of a VAT group containing a number of companies. It is intended to apply the New PESM to all members of the group. The group is ultimately owned by a US casino and entertainment group, Harrah's Entertainment Inc, which runs, among other well-known businesses, Caesar's Palace and World Series of Poker. LCM has operations not only in the UK but also in Egypt and South Africa. In the UK it operates 11 casinos, five in London and seven in other major cities in England and Scotland.

7. LCM's activities generate both taxable and exempt supplies. Table gaming supplies, for example roulette and blackjack, are subject to gaming duty and are exempt from VAT. Slot machines and (until 27th April 2009) poker rooms are or were subject to standard rate VAT. Supplies of catering and other entertainment are also standard rated, save where given away. Thus LCM's activities are partially subject to VAT and partially exempt. Directly attributable input tax is treated on the same basis as the supplies to which it relates. This appeal relates to allocation of *residual* input tax, that is to say input tax which is not directly attributable either to taxable or exempt supplies.

The legislation

8. Where costs are used both for transactions which are taxable and those which are exempt the taxpayer may only claim such proportion of the costs as is fair given the nature of the mixed supply which he makes. Article 17(5) of the Sixth Council Directive (77/388/EC) of 17th May 1977 provides that only such proportion of the value added tax shall be deductible as is attributable to the taxable transactions.

9. Under the terms of the Sixth Directive that proportion falls to be determined in accordance with Article 19, although a Member State is permitted to authorise alternative methods to determine the deductible proportion: see **Royal Bank of Scotland Group plc v. Revenue & Customs Commissioners** (Case C-488/07) [2009] STC 461. That is the default method of attribution. In short, it applies the fraction A/B where A is the total amount of turnover per year attributable to transactions in which VAT is deductible and B is the total amount of turnover per year attributable to taxable and exempt transactions.

10. Cases in the European Court of Justice establish that there must be a 'direct and immediate link' between the goods in respect of which input tax is sought to be deducted and the taxable outputs of the taxpayer: see **BLP Group plc v. Customs & Excise Commissioners** (Case C 4-94) [1995] STC 424 and **Midland Bank plc v. Customs & Excise Commissioners** (C-98/98) [2000] STC 501. This equates to the 'cost components' of a supply specified in Article 2 of the First Council Directive (67/227/EC) of 11th April 1967 which requires VAT to be chargeable "after deduction of the value added tax borne directly by the various cost components."

11. As I have said, the Sixth Directive permits domestic law to derogate from the default method. The relevant domestic legislation is to be found principally in the Value Added Tax Act 1994. S.26(3) provides for the making of regulations for securing a fair and reasonable attribution of input tax, including provision for determining a proportion by reference to which input tax for any prescribed accounting period is to be provisionally attributed to taxable supplies.

12. Such regulations have been made and the relevant ones for present purposes are regulations 101 and 102 of the Value Added Tax Regulations 1995. Regulation 101(2) provides for attribution of residual input tax as follows:

> "(d)…subject to subparagraph (e) below, there shall be attributed to taxable supplies such proportion of the residual input tax as bears the same ratio to the total of such input tax as the value of taxable supplies made by him bears to the value of all supplies made by him in the period,
>
> (e) the attribution required by subparagraph (d) above may be made on the basis of the extent to which the goods or services are used or to be used by him in making taxable supplies."

Thus where supplies to the taxpayer are used by him in making both taxable and exempt supplies the amount of the input tax attributable to taxable supplies is the proportion of the input tax on supplies to him used to make both taxable and exempt supplies which the value of the taxable supplies bears to the total value of taxable and exempt supplies. This method is known as the standard method and is a proxy for an apportionment according to the relative extent to which goods or services are used in making exempt and taxable supplies.

13. Regulation 102 sets out HMRC's powers in relation to PESMs, i.e. special methods of attribution other than the standard method. By regulation 102 (1) HMRC may approve or direct the use of a PESM which, in accordance with the statutory objective expressed in s. 26 (3) of the 1994 Act, is directed at achieving a fair and reasonable attribution. This is reflected in regulation 102(9) which provides that with effect from 1st April 2007 HMRC shall not approve the use of a PESM under the regulation unless the taxpayer has made a declaration to the effect that to the best of his knowledge and belief,

> "the method fairly and reasonably represents the extent to which goods or services are used by or are to be used by him in making taxable supplies."

14. Regulation 102A, B and C apply where a PESM is in operation but it,

> "does not fairly and reasonably represent the extent to which goods or services are used by him or are to be used by him in making taxable supplies".

In such a case the regulations contain provisions for a different PESM to be substituted.

15. Thus,

(a) It is clear from the EC Directives and the 1994 Act that the only input tax allowable is that attributable to taxable supplies made by the trader and not to exempt supplies.
(b) All input tax used exclusively in making taxable supplies and exempt supplies respectively have been attributed so that it is only costs which have gone to both that fall to be attributed.
(c) The 1994 Act envisages a fair and reasonable attribution of input tax on goods and services to reflect the extent of the use of those goods and services in making taxable supplies.
(d) PESMs are directed to securing a fairer and more reasonable attribution of input tax to taxable supplies than the standard method.
(e) Expenditure must be apportioned in a manner that reflects the cost to the business of making its taxable and exempt supplies and the manner in which the expenditure contributes to those costs.

16. 'Use' is central under the legislation to input tax recovery. Input tax is recoverable by a business to the extent that its VAT bearing overheads are used to make taxable supplies. The principle of use was explained by Jonathan Parker J in **Dial-a-Phone Limited v. CCE** [2004] EWCA 603 [2004] STC 987 at [28] as follows:

> "In applying the 'used for' test…the relevant inquiry is whether there is a 'direct and immediate link' between the input cost in question and the supply or supplies in question; alternatively whether the input is a 'cost component' of that supply. It is clear from the judgments of the ECJ in **BLP** and **Midland Bank**, as I read them, that there is no material difference between these alternative ways of expressing the basic test."

17. In **St Helen's School Northwood Limited v. HMRC** [2006] EWHC 3306 (Ch) [2007] STC 633 Warren J considered the principle of use in the context of a school's claim to recover input tax on the construction of a sports complex. The school contended that the recovery should reflect use of the complex by a wholly owned subsidiary company to which the school had granted an out of hours licence. Warren J said at [76],

> "the 'use' referred to in reg 101 (as elsewhere) is not physical use but some special VAT use. It is, I think, the same as what [counsel for HMRC] terms 'economic use'."

The physical use by the company of the sports complex bore no relation to the cost to the school of granting the licence and so the school's contention was rejected.

18. The true nature and characterisation of the taxpayer's business is therefore essential to the principle of use: see the recent decision of the ECJ in **Skatteverket v. AB SKF** [2010] STC 419. This issue lies at the heart of both parties' arguments. Miss Foster QC argues that LCM's business is essentially one of gaming to which catering and other non-gaming facilities are ancillary. Mr Hitchmough argues that LCM's business comprises several discrete activities, albeit within a casino context.

The issues before the Tribunal and its findings

19. Until 21st March 2007 LCM used a modified turnover based PESM ("the Existing PESM"). Accordingly the fact that the vast bulk of LCM's turnover derived from gaming, an exempt activity, was reflected in the allocation of residual input tax resulting in recovery of a fairly small proportion of it, although that proportion increased (from about 5% to about 20%) with changes in its business. However on that date LCM proposed a PESM focusing on a floor based measure of use and overheads ("the New PESM"). This results in recovery of a higher proportion of residual input tax.

20. The Existing PESM was similar to the standard method in that it provided for recovery of residual input tax based on turnover. However it was not the standard method because it made special provision for food and drink supplied free of charge to certain gaming customers. It was therefore a PESM for the purposes of regulation 102.

21. The issues before the Tribunal were whether the New PESM fairly and reasonably represented LCM's use of residual VAT bearing inputs and, if so, whether the new PESM represented that use more fairly and reasonably than the Existing PESM. The Tribunal decided both issues in the affirmative in favour of LCM.

22. In doing so, the Tribunal made a number of findings about LCM's business. Seven numbered findings of fact were made in relation to the Sportsman Casino, the premises which were visited by the Tribunal. Those findings appear in paragraph 13 of the Tribunal's decision. There were also other findings of fact in paragraphs 4 – 16.

23. An important finding was that the Tribunal accepted LCM's evidence about the impact on LCM's business of the Gambling Act 2005 and changes in government policy. In particular the Tribunal accepted that LCM had to reduce its proposals to increase the number of its slot machines and that this was a major disappointment as LCM had taken leases of substantial premises in anticipation of a greater floor area being available for slot machines. As a result the Tribunal found that LCM had to, and did, develop a new strategy to make the best use of space to generate profits and that this strategy was to add

restaurants, bars and an entertainment business. It found that LCM was targeting customers with significant spending power who attended casinos solely to access food, beverage and entertainment facilities without participating in gaming and that it aimed to compete on what was described as 'a level playing field' with other operators in the hospitality sectors.

24. Miss Foster QC argued that these matters were all asserted as part of a strategy and future plan but as there were no figures before the Tribunal indicating that anyone in fact attended LCM's premises for non-gaming purposes they were not proved. The difficulty with that argument is that the Tribunal made a finding of fact on the basis of evidence to that effect from Mr Rothwell, LCM's witness, on which he was extensively cross-examined. In my judgment that finding cannot be said to be against the weight of the evidence on an **Edwards v. Bairstow basis**. I am not sure whether that was even alleged, but if so, the contention fails.

25. In submitting that the business of LCM is incontrovertibly that of running a gaming establishment, Miss Foster QC lays stress on the appearance of the buildings and their presentation to demonstrate that catering facilities are "entirely subservient to the gambling". Again, she has some difficulty in pursuing this argument in an appeal on a point of law. The Tribunal heard evidence and visited the site and I am not prepared to substitute my judgment on that matter, necessarily formed on more limited evidence, for that of the Tribunal.

Issue 1: the fairness and reasonableness of the New PESM

26. Miss Foster QC's central submission was that in reaching its conclusions the Tribunal did not make a proper determination of the economic use by LCM of costs going to both taxable and exempt supplies in relation to the business as properly characterised. It is said that the Tribunal purported to but did not, as required by the authorities, undertake an economic analysis of the use to which the residual inputs were put. Instead, the argument runs, the Tribunal applied a floor-based PESM focusing on a physical measure of the use of overheads.

A gaming business only?

27. Miss Foster QC made a number of interdependent assertions in support of this submission. Her essential proposition was that if LCM's business were properly analysed, it could be seen that it was overwhelmingly concerned with making supplies of exempt gaming.

28. Before the Tribunal HMRC submitted that LCM had no intention of making a profit from its catering activities. However the Tribunal found that (in distinction from **Aspinall's Club Limited v. Customs & Excise**

Commissioners (2002) VAT Dec. 17797 to which I will return), although the catering activities were not currently profitable they were nevertheless businesses in their own right and were not merely ancillary to the gaming business. The expenses were therefore incurred not merely to facilitate gaming but to facilitate all parts of the business. In short it was not merely a gaming business. In **Aspinall**, although the tribunal decided on the facts of that case that the costs were incurred to facilitate gaming, the tribunal observed in passing that the fact that the costs were funded by gaming did not in itself make them cost components of the exempt supplies.

29. Mr Hitchmough submitted that the finding that there were discrete businesses were findings of fact which HMRC could not seek to disturb. He referred me to the observations of McCombe J in **Vision Express** at [32]. However it seems to me that the findings of the Tribunal in that case were true findings of fact whereas the issue of whether activities constitute separate businesses is one of law which it is open to HMRC to contest. Miss Foster QC argued both that the nature of the business was wrongly characterised and that the Tribunal applied the test of economic use wrongly.

30. The Tribunal said (at [37] of its reasons),

> "On the authority of St Helen's School we consider that we are bound in this case to have regard to the observable terms and features of [LCM's] business and its output supplies and inputs, and the wider context. This includes examining the purpose for which [LCM] incurs the expenditure on the goods and services in respect of which input tax falls to be apportioned."

31. As I have said, the Tribunal accepted that LCM restructured its activities so as to include dining and entertainment activities intended to be enjoyed independently of gambling. Further the Tribunal accepted the evidence that these activities constituted the most profitable use to which the floor space could be put. Mr Rothwell's evidence in chief was that LCM had been forced, because of the statutorily led reduction in numbers of slot machines, to find an alternative means of obtaining revenue from the unused floor space of its premises. His evidence was also that the food and beverage facilities which had been developed were strong; for example in Leeds there was a Michelin starred chef and in Glasgow there was a fine dining restaurant. Many of LCM's catering operations generated positive commercial returns, contributing towards property overheads and, increasingly, were profitable on a full absorption costing basis. It is those findings of fact by the Tribunal, findings of fact which it was open to it to make on the evidence, that to my mind stand in the way of HMRC's case that LCM is on all fours with **Aspinall's** in conducting its catering activities under the umbrella of a single gaming business.

32. The **Aspinall's** case at first sight is close to the present facts in that it was concerned with the apportionment of costs between catering and gaming facilities at a gambling club. However that case was distinguished on the basis that in **Aspinall's** the catering activities were never intended to be conducted for profit but solely to facilitate and as an adjunct to gaming. In the case of LCM, on the basis of the evidence to which I have referred, the catering element was held to be a business in its own right.

33. The Tribunal also observed at [39],

> "In **St Helen's School**, Mr Justice Warren held that the source of funds was a relevant consideration in the circumstances of that case (see [78] of his judgment). This supported the view that the principal purpose of the School was the furtherance of its educational activities. Here, by contrast, we are of the view that the ongoing residual costs are not incurred for the purpose, either solely or predominantly, of the gaming activities, but for the activities of the business as a whole. We do not therefore consider that the lack of resources of the catering element of the business can affect our view that the floor space method is fair and reasonable."

34. The Tribunal went on to acknowledge that the catering activities were used to support and foster the gaming activities by means of provision of food and drink free of charge to certain gaming customers and to that extent the gaming activities made economic use of the restaurant and bar areas. It determined that any PESM had to provide a fair and reasonable proxy having regard to that economic use, and it determined that the New PESM did in fact do so.

35. However the Tribunal stressed (at [40]),

> "An argument that suggests that costs that would otherwise be attributable to one supply must instead be attributed to another because the first supply supports or enhances the other in some way cannot be right as it ignores the overriding objective that requires a direct and immediate link to be sought between the inputs and the supplies made."

The fact that catering was loss-making

36. A related submission was that the catering supplies were made at a loss and could not support the costs attributed to them by the New PESM. In order to generate the proposed £2m of input tax claimed to be attributed to the catering supplies by the New PESM, over £11m worth of taxable business would have to take place.

37. I agree with Mr Hitchmough that this submission conflates the issue of profitability of the supply with the costs of making it. In **Banbury Visionplus Ltd v. HMRC** [2006] STC 1568 (Ch) Etherton J observed at [68],

> "the issue of profitability or loss is of no significance…The critical issue is the use of inputs in the provision of outputs. There is no obvious or necessary correlation between that issue and the issue of profitability or loss."

38. A further related submission is that as gaming generates a higher turnover than the restaurants and bars for each square foot it must follow that gaming was the principal user of the inputs. However it follows from **Banbury Visionplus** (above) that the question of use is not determined by relative profitability of taxable and exempt activities. A similar point was made with reference to article 17(2) of the Sixth Directive by the Tribunal in **Camden Motors (Holdings) Limited v. HMRC** (VTD 20674).

Management accounts

39. In support of its submission as to economic use, HMRC relied on LCM's own management accounts which did not apportion overhead costs between gaming and other activities. I was taken through those accounts, as was the Tribunal. The Tribunal also heard Mr Rothwell being cross-examined on them. The Tribunal concluded at [39],

> "Nor is it of any relevance whether the internal management accounts of the business choose to reflect [the costs that would be apportioned under the New PESM to the catering side of the business] as costs of a particular part of the business or, alternatively, regard those costs as expenses of the business as a whole."

40. I agree. The tribunal took the internal management accounts as one factor in its overall economic analysis, but at the end of the day it decided that they were not determinative of the question whether the new PESM was a fair and reasonable proxy for use.

41. In summary it was in my judgment open to the Tribunal to conclude that LCM's activities were not solely gaming with ancillary catering. Although its conclusion was, as I have found, one of characterisation of the business and thus open to challenge on appeal, it was a value judgment based on the evidence before it.

Property issues relating to economic use

42. Miss Foster QC also made a number of submissions to the effect that the PESM was unfair in that it did not take into account the actual use of the premises.

43. The first such submission was founded in the Tribunal's acceptance that there were substantial areas of the premises, such as staff areas, which could not be specifically attributed to taxable or exempt supplies. It was therefore illegitimate, submitted Miss Foster QC, to apportion the overheads according to the New PESM when the vast bulk of LCM's profits were attributable to gaming. Miss Foster QC submitted that given the size of the turnover these large residual areas must mostly have been attributable to gaming.

44. The difficulty with this submission is that the issue of staff areas was addressed in cross-examination before the Tribunal. There was evidence of up to date figures showing that only about half of LCM's staff at its Southend premises (taken as an example) were engaged in pure gaming activities and even they were also involved in slot machines and corporate entertaining. The Tribunal took this evidence into account in deciding that the floor-based method provided a fair and reasonable attribution of the overheads.

45. One of the factors the Tribunal took into account in deciding that the New PESM was fair and reasonable was that a floor based method was appropriate where rent formed a large proportion of costs comprising the residual input tax.

46. HMRC submitted that the New PESM could not be a fair and reasonable proxy for use because only some 71% of the residual costs related to rent or other property costs and the floor based method did not therefore provide a close approximation to use for 29% of the residual costs. However, HMRC's own submission to the Tribunal was that a method based on floor area was unacceptable when less than 60% of the residual costs related to property. The Tribunal's determination that the New PESM was a fair and reasonable proxy for use was reached on the basis of evidence that the percentage of residual inputs attributable to property exceeded what HMRC considered as acceptable. Further, the Tribunal's conclusion was reached after oral evidence, a site visit and submissions on the issue.

47. In my judgment the Tribunal's decision that the New PESM provided a fair and reasonable proxy was the proper conclusion on the basis of the evidence. The Tribunal undertook a careful and detailed analysis of LCM's business and applied the economic use test to the facts which it found.

48. HMRC's case is at heart based on the contention that it is inherently unfair, to the point of absurdity, for LCM to be able to use a PESM which allows recovery of a high proportion of residual input tax in circumstances where turnover and profit from gaming greatly exceeds turnover and profit from

taxable activities. Miss Foster QC submitted that "the effect of the decision is remarkable in the effects it produces". As she put it, gaming was the economic driver of LCM's business and the reason why it had the premises in the first place. She took me through the figures and provided mathematical examples in some detail to demonstrate the relative profitability of the gaming and catering activities.

49. However, the evidence, accepted by the Tribunal, was that LCM altered the nature of its business to make the best use of the premises to which it was committed. It is my view that one cannot take such a simplistic view of the meaning of economic use, particularly in the light of Etherton J's observations in **Banbury Visionplus**. As the Tribunal observed at [38],

> "[Premises] costs are incurred in order to provide premises for the carrying on of the whole of [LCM]'s business. We have found that the food and beverage supplies made by [LCM] are made from defined and measurable parts of [LCM]'s premises and accordingly we find that part of the purpose of [LCM] in incurring that expenditure is to provide space for the provision of those supplies. Although it is accepted that gaming is able to generate a higher turnover and profit for each square foot of the premises that it occupies as compared with the restaurants and bars, that does not, in our view, lead to the conclusion that gaming is the principal user or consumer of the premises costs incurred and that, as a result, a partial exemption method must reflect that in assuming greater use by the gaming part of the business."

The second issue: was the New PESM more fair and reasonable than the Existing PESM?

50. The Tribunal posed the question,

> "…which of the methods, the existing or the proposed method, is the more fair and reasonable approximation for the use of costs?"

and answered that question as follows:

> "…in the case of a business whose residual costs are predominantly property-related, the existing method does not, in our view, provide as coherent a proxy for the use of those costs as does the floor space method proposed by [LCM]. That method, as we have found, takes account of the economic use of the floor space (including the effect of the non-chargeable catering supplies) and thus the use and

consumption of property-related costs, in a way that the existing method fails to do. The treatment of non-property related costs we regard as neutral as between the two methods. Accordingly we conclude that the proposed method is more fair and reasonable then the existing method."

51. In reaching that conclusion, the Tribunal rejected one of LCM's three submissions about the relative deficiencies of the Existing PESM and described the others as not in themselves decisive.

52. One of these two was that under the Existing PESM input tax recovery was subject to variations based on luck. A turnover based method enabled LCM to recover very little residual input tax if the house was lucky and a correspondingly greater sum if it was not, although the cost of supplying exempt gaming supplies did not fluctuate in the same manner. I agree with the Tribunal that this is not a decisive matter and may well be more theoretical than real. In any event, as the Tribunal commented, the fluctuation in exempt income is one of the exigencies of the exempt business.

53. The other matter was a controversial one in the argument before me. It was whether the Existing PESM operated on the assumption that it costs exactly the same amount in terms of VAT-bearing inputs to generate £1 of exempt income as it does to generate £1 of exempt income. LCM contended that it cost more to generate taxable income.

54. I do not consider that I have to resolve that dispute. What seems plain to me is that the single largest pool of residual costs is the cost of the premises and, in particular, rent. The rent is calculated per square foot. As the various activities each occupy separate and distinct parts of the premises (and LCM is required to maintain up to date plans of the layout of its premises for the purpose of licensing and gaming regulations) it is a straightforward matter to calculate the floor space occupied by each activity and apportion the rent and other property costs in that way.

55. A related matter is that the New PESM, unlike the Existing PESM, would react automatically to changes in the businesses comprised in LCM's undertaking. Thus when poker room income became exempt from VAT on 27th April 2009, a greater floor area became used to make exempt supplies and the amount of input tax recoverable decreased. If gaming areas were to be increased or decreased on the basis that this would offer a more profitable use of the space, there would be a corresponding automatic change in recovery of residual input tax.

56. In my judgment the Tribunal was correct to hold that the New PESM was a more fair and reasonable proxy for the use of costs than the Existing PESM.

57. I therefore dismiss the appeal.

TRIBUNAL JUDGE: MRS JUSTICE PROUDMAN

RELEASE DATE:
5 October 2010