[2020] UKFTT 239 (TC)

TC07724

Income Tax – enquiry into self-assessment return – application for closure notice – application refused

Appeal number: TC/2019/05935

FIRST-TIER TRIBUNAL
TAX CHAMBER

BETWEEN

PAUL JOSEPH BRYAN
t/a
BRYAN & CO SOLICITORS **Applicant**

-and-

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

TRIBUNAL: JUDGE JONATHAN CANNAN

Sitting in public in Manchester on 5 March 2020

Mr Paul Bryan appeared in person

Mr Harry Robison of HM Revenue & Customs appeared for the Respondents

DECISION

BACKGROUND

1. The applicant has applied for a direction pursuant to section 28A Taxes Management Act 1970 ("TMA 1970") that HMRC close an enquiry into his self-assessment return for 2016-17. The application was heard on 5 March 2020. At the conclusion of the hearing I gave a summary of my reasons for dismissing the application and both parties agreed that written reasons for that decision were not required. Subsequently, the applicant has requested full written reasons and has indicated that he intends to seek permission to appeal. These are my full written reasons for the decision.

2. The applicant is a solicitor practising as a sole practitioner dealing with private client and general civil work. He has one employee who is an associate solicitor and no support staff.

3. The applicant filed his self-assessment return for tax year 2016-17 on 27 January 2018 ("the Return"). On 4 December 2018, Mr Mohammed Siddique of HMRC gave notice under section 9A TMA 1970 that he intended to enquire into the Return. The notice stated that the enquiry would look at four areas: income recognition, stock and work in progress, trade debtors and other liabilities and accruals. The enquiry was therefore what is generally known as an aspect enquiry, although that is not a statutory term. The notice included a schedule of information and documents which the applicant was requested to provide for the purposes of the enquiry. The information and documents requested included the following:

(1) Information as to how the applicant arrived at his turnover figure and a copy of any reconciliation of that figure to the sales records.

(2) Copies of all business books and records used to record income, including sales invoices and client contracts.

(3) Information as to how income was recognised.

(4) An analysis of stock and work in progress.

(5) An analysis of trade debtors.

(6) An analysis of other liabilities and accruals.

(7) Information as to work in progress introduced by the applicant from his previous partnership practice.

4. The applicant responded to the notice and the request for information and documents by letter dated 9 January 2019. He noted that there was difference of £2,423 between the turnover figure drawn up by his previous accountants and the fees invoiced, but he did not have a reconciliation. He enclosed copies of fee notes, which were redacted to protect client confidentiality and stated that income was recognised on a "fee note basis … when the bill is raised". Work in progress was estimated as one quarter of the salary costs of employing his associate solicitor. Trade debtors were split between unpaid invoices and disbursements on the one hand and small prepayments on the other. Other liabilities and accruals were split between client account liabilities on the one hand and small creditors on the other. The applicant stated that client account liabilities matched the balance on client accounts held in the practice which were treated as assets. The applicant questioned whether this treatment was correct, and stated that it had been adopted by his accountants. The applicant stated that he considered any enquiry into work in progress introduced from his previous partnership practice was out of time.

5. Shortly thereafter, Mr Michael Green of HMRC took over the enquiry. Mr Green wrote to the applicant on 22 February 2019, noting the applicant's response and requesting further information and documents, including the following:

(1) All business bank and building society accounts for the practice, including client accounts, which were described as "statutory records".

(2) Fee notes to support opening and closing trade debtors.

(3) Information in relation to the closing trade debtors. Mr Green considered that unpaid invoices and disbursements were high in relation to turnover.

(4) Information as to the applicant's practice, the type of work done and the operation of client accounts.

(5) Information and documents in relation to depreciation/profit on sale of assets of £5,286 charged in the accounts.

(6) A breakdown of accountancy, legal and other professional costs of £6,604 charged in the accounts and supporting documentation.

6. Statutory records are the basic underlying records that a taxpayer is required by the Taxes Acts to maintain to prepare an accurate tax return. I refer to the significance of the term in more detail below.

7. HMRC acknowledge that at this stage Mr Green had extended the scope of the enquiry from an aspect enquiry to a full enquiry. However, Mr Green failed to inform the applicant of that fact.

8. The applicant considered Mr Green's letter was opening "an entirely fresh enquiry" which required him to produce an entire set of books and records simply because of a change in personnel. He gave a description of his practice, the type of work done and the operation of client accounts identified at (4) above, but he did not provide any further information or records. This was on the basis that he considered the scope of the enquiry had been unfairly expanded. The applicant also expressed his concern at the burden being placed on him by the enquiry.

9. By letter dated 18 April 2019, Mr Green apologised for not making clear that the scope of the enquiry was being extended. He stated that the reason the enquiry was being extended was because he had now taken over the enquiry. He repeated his requests for information and documents to check the applicant's return, with some slight amendments, and acknowledged that documents could be redacted to protect client information. Mr Green indicated that if the information and documents were not provided then he might issue a notice requiring production pursuant to Schedule 36 Finance Act 2008 ("FA 2008").

10. Mr Bryan replied on 14 May 2019. He objected to the way in which the enquiry was being dealt with, in particular the extension of the enquiry without any explanation. He suggested that Mr Green was in breach of HMRC's Enquiry Manual at EM1905.

11. EM1905 is the guidance provided to HMRC officers in relation to extending an enquiry under section 9A and provides as follows:

> "It is not possible to lay down hard and fast rules for every possible situation in which you should extend the scope of an enquiry. You should consider whether to extend your enquiries where something has come to light which raises questions about the reliability of the rest of the return.
>
> …
>
> As your opening letter in the enquiry would have indicated that we would look at certain matters, you should tell the taxpayer that you are now widening your enquiries and what you now intend to cover.
>
> …

> … You should explain to the taxpayer and agent what information has led to your decision to extend the scope of your enquiry. Apart from explaining why you did not take up these matters earlier, you do not need to justify your wider enquiries.
>
> You should continue your enquiry by requesting all the information that you now consider is necessary to check the return."

12. The manual goes on to explain how the taxpayer can challenge a decision to extend an enquiry. For example, by appealing an information notice issued by HMRC pursuant to Schedule 36 FA 2008 or by applying to the Tribunal for a direction closing the enquiry.

13. Mr Green replied on 14 June 2019. He stated that the enquiry had been widened because of the relationship between trade debtors and turnover. Further, when reviewing the Return he noted that it did not appear depreciation had been added back and that accountancy fees were high despite the fact that the return did not indicate that the applicant had an accountant. Mr Green drew the applicant's attention to the fact that he could, if he wished, apply to this tribunal for a direction that the enquiry be closed.

14. The applicant replied by letter dated 21 July 2019 which was intended as a complaint. It is clear from that letter that the applicant considered that Mr Green's enquiry was a "new enquiry" and that he had been subjected to "two enquiries on the same year". He stated that the enquiries should be closed on the basis that he should not be subject to two enquiries on the same year without proper grounds.

15. The complaint was dealt with by Mr Colin Sinclair, who was Mr Green's manager. Mr Sinclair rejected the applicant's complaint in a letter dated 25 July 2019, save that he did acknowledge and apologise that Mr Green had failed to explain that the enquiry was being widened and why.

16. The applicant made the present application to the Tribunal on 30 August 2019. The grounds on which he says the Tribunal should direct HMRC to close the enquiry are as follows:

(1) The applicant answered the first enquiry in his letter dated 9 January 2019.

(2) HMRC have raised a second enquiry without giving any reasons.

(3) The matter has become protracted and disproportionate.

(4) It is oppressive to subject the applicant to two enquiries

17. The Tribunal wrote to the parties on 10 September 2019. The parties were asked to provide certain information to the Tribunal by 10 October 2019, including HMRC's grounds of opposition and whether the parties intended to call witnesses. Both parties were directed to provide to each other copies of witness statements from any witnesses they intended to call and copies of documents they intended to rely on by the same date. HMRC were directed to serve a bundle, including all documents and witness statements no later than 14 days before the hearing.

18. On 3 October 2019, HMRC provided their grounds of opposition to the applicant and the Tribunal and a list of documents relied on. They stated that they intended to call Mr Green as a witness but no witness statement was provided. On 8 October 2019, the applicant provided all the information requested including his short witness statement.

19. On 22 November 2019, the Tribunal gave notice to the parties that the application would be heard on 5 March 2020.

20. On 18 February 2020, HMRC sent a copy of the bundle of documents to the applicant. They stated that Mr Green was currently absent from work and a witness statement had been

prepared by his manager, Mr Sinclair. The bundle included a copy of Mr Sinclair's witness statement which had been signed by him the previous day.

21. Mr Sinclair's witness statement explained that in the absence from work of Mr Green, he had reviewed the enquiry and considered that further information was required to check the applicant's tax position. In particular, Mr Sinclair said that he was not satisfied on the material available to HMRC that the return was complete or correct for the following reasons:

(1) HMRC had not received the statutory records which it had requested in order to check the accuracy of the return.

(2) HMRC had not received the records and information required to verify the closing trade debtors.

(3) It was necessary to verify that the applicant's estimate for work in progress was accurate.

(4) The applicant himself had doubts that client account balances should have been included as an asset and liability of the practice. This raised concerns as to whether the accounts generally were correct.

(5) Further information was required to establish if the applicant's method of recognising income when a fee note was raised was correct.

(6) The charge for depreciation had not been added back, which is what would be expected and which had occurred in previous years.

(7) The accountancy fees were significantly greater than in previous years and it did not appear that an accountant had been involved in preparing the return.

22. The applicant wrote to HMRC on 19 February 2020 objecting to the late witness statement. He maintained that objection at the hearing and invited me to exclude it from HMRC's case. Having heard submissions on that objection I permitted HMRC to rely on the evidence of Mr Sinclair and he was subject to cross-examination by the applicant. The applicant also gave evidence, and was cross-examined. I deal with that evidence in my discussion below.

DISCUSSION

23. I shall firstly set out my reasons for allowing HMRC to rely on the evidence of Mr Sinclair.

24. Mr Robison for HMRC accepted that Mr Sinclair's witness statement had been served late. HMRC's witness evidence ought to have been served on or before 10 October 2019 but was not served until 19 February 2020, some two weeks before the hearing. The applicant submitted that it should be excluded from evidence because:

(1) It was 4 months out of time, and if the Civil Procedure Rules applied by analogy in the Tribunal then it should be rejected out of hand.

(2) It raised new issues which had not previously been identified by HMRC. In particular: Item 3 (work in progress), Item 4 (treatment of client accounts) and Item 5 (income recognition).

25. I was satisfied that HMRC had failed to comply with the direction of the Tribunal requiring witness statements to be served on or before 10 October 2019. HMRC required an extension of time to serve the witness statement of Mr Sinclair if they were to be permitted to rely on his evidence. In deciding that they should be granted an extension of time and be permitted to rely on Mr Sinclair's evidence I took the approach applicable in the civil courts. That was the approach the applicant invited me to take and it is the approach which was

endorsed by the Supreme Court in *BPP Holdings Ltd v HM Revenue & Customs* [2017] UKSC 55. I was not referred to any relevant authorities, but I approached this issue on the basis that it was akin to the position in relation to a debarring order which would prevent HMRC from adducing witness evidence. I took into account the Court of Appeal decision in *Denton v T H White Ltd* [2014] EWCA Civ 906. The Upper Tribunal considered *Denton* in the context of applications to make a late appeal in *Martland v HM Revenue & Customs* [2018] UKUT 0178 (TCC) and described the approach as follows:

> " 44. …it must be remembered that the starting point is that permission should not be granted unless the FTT is satisfied on balance that it should be. In considering that question, we consider the FTT can usefully follow the three-stage process set out in *Denton*:
>
> > (1) Establish the length of the delay. If it was very short (which would, in the absence of unusual circumstances, equate to the breach being "neither serious nor significant"), then the FTT "is unlikely to need to spend much time on the second and third stages" – though this should not be taken to mean that applications can be granted for very short delays without even moving on to a consideration of those stages.
> >
> > (2) The reason (or reasons) why the default occurred should be established.
> >
> > (3) The FTT can then move onto its evaluation of "all the circumstances of the case". This will involve a balancing exercise which will essentially assess the merits of the reason(s) given for the delay and the prejudice which would be caused to both parties by granting or refusing permission.
>
> 45. That balancing exercise should take into account the particular importance of the need for litigation to be conducted efficiently and at proportionate cost, and for statutory time limits to be respected."

26. The delay by HMRC in serving the witness statement in this case was clearly serious and significant.

27. Mr Robison told me very frankly that the delay was caused by oversight on his part. He had misread the Tribunal's letter dated 10 September 2019 and believed that the time for service of the witness statement was when the bundle was served, 14 days before the hearing. That is not a good reason, although I accept that it was the result of an innocent mistake.

28. I took these factors into account in conducting the balancing exercise I was required to perform in deciding whether to admit Mr Sinclair's witness statement, together with the importance of litigation being conducted efficiently and the importance of respecting time limits. I also took into account the following further factors:

(1) HMRC had at least indicated in their letter dated 3 October 2019 that they intended to rely on witness evidence, at that stage from Mr Green.

(2) The witness statement appears to raise three new issues relied on by HMRC to justify the continued enquiry. Those three issues, identified above, were not mentioned in HMRC's grounds of objection. Of those issues, one had not previously been canvassed in correspondence. This was Item 4, namely that the applicant himself had doubts about the treatment of client account balances adopted by his accountants in his accounts which raised concerns as to whether the accounts generally were correct. It seems to me that the other matters referred to by Mr Sinclair in his witness statement were already identified as issues in the enquiry correspondence. Work in progress and income recognition were part of the original aspect enquiry.

(3) Much of the evidence relevant to this application is in the form of documentary evidence showing the progress of the enquiry, including HMRC's requests for information and documents and the applicant's responses thereto. That evidence is before

me in any event if Mr Sinclair gave evidence and the applicant and the Tribunal would have an opportunity to question Mr Sinclair as to the conduct of the enquiry generally.

(4) I was not satisfied that the applicant would suffer any real prejudice if permission was granted for HMRC to rely on the witness statement. The applicant said that he would have had longer to think about it and to take advice if it had been served on time. It seemed to me that the applicant had already had two weeks to consider how to address Mr Sinclair's evidence and to obtain any advice he thought might be necessary. It is not a case where the applicant might be expected to adduce any evidence in response beyond the response he could give to the Tribunal during the hearing.

(5) HMRC would suffer some prejudice if they were not entitled to adduce evidence as to why the enquiry should not be closed, although that would not be fatal to their case because the documentary evidence demonstrated the conduct of the enquiry and the matters outstanding.

29. Overall, in my view it was in the interests of fairness and justice that HMRC be permitted to adduce Mr Sinclair's evidence as to why the enquiry should not be closed at this stage.

30. I turn now to consider the applicant's substantive application. Section 28A TMA 1970 provides as follows:

"(4) The taxpayer may apply to the tribunal for a direction requiring an officer of the Board to issue a partial or final closure notice within a specified period.

(5) Any such application is to be subject to the relevant provisions of Part 5 of this Act (see, in particular, section 48(2)(b)).

(6) The tribunal shall give the direction applied for unless satisfied that there are reasonable grounds for not issuing the partial or final closure notice within a specified period."

31. It is well established that the burden is on HMRC in such applications to establish that there are reasonable grounds for not issuing a closure notice in relation to an enquiry. HMRC's case is that they are still pursuing the enquiry and they require further information and documentation before they can be satisfied that the applicant's return is correct, or that it is incorrect and assessments are required to correct the position. In particular, Mr Robison submitted that the information and documents which had been requested in the letter dated 18 April 2019 and repeated in the letter dated 14 June 2019 were still outstanding.

32. I was referred to what the FTT said in relation to the stage of an enquiry at which closure notices should be issued in *Price v HM Revenue & Customs* [2011] UKFTT 624 (TC):

"10. …HMRC is entitled to know the full facts related to a person's tax position so that they can make an informed decision whether and what to assess. It is clearly inappropriate and a waste of everybody's time if HMRC are forced to make assessments without knowledge of the full facts. The statutory scheme is that HMRC are entitled to full disclosure of the relevant facts: this is why they have a right to issue (and seek the issue of) information notices seeking documents and information reasonably required for the purpose of checking a tax return (see Schedule 36 of Finance Act 2008)."

33. Mr Robison submitted that in the present enquiry HMRC do not yet have all the information that they reasonably require to issue a closure notice. They should not be forced to make assessments without full knowledge of the facts.

34. The applicant challenged Mr Sinclair as to whether HMRC required a reconciliation of fee notes to the turnover declared, and the difference of £2,423 identified above. He suggested that the difference might be further income of £2,685 also shown in the accounts. I was not shown a copy of the accounts, but in any event this was the first time the applicant had put forward this as a possible explanation. In the enquiry correspondence the applicant had simply

stated that he did not have a reconciliation. Whilst the difference seems small, without knowing how the difference arises, including the impact if any of how the applicant has recognised income in the accounts, it is impossible to draw any conclusion as to the significance of the difference. I am satisfied that HMRC are reasonably entitled to see copy bank statements in seeking to reconcile declared income to the fee notes before closing the enquiry. They are also entitled to see those bank statements in order to verify the figure in the accounts for trade debtors, including the extent to which disbursements are included in trade debtors.

35. The applicant also challenged Mr Sinclair on the circumstances in which the enquiry was widened to include the charge for depreciation and accountancy costs. The applicant considered that he had fairly answered the initial enquiry letter, including the request for information and documents. He explained that he viewed the subsequent widening of the enquiry as a second enquiry.

36. I am satisfied that there has only ever been one enquiry into the Return. That enquiry was commenced pursuant to section 9A TMA 1970, which provides as follows:

> "(1) An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so ("notice of enquiry")—
>
> (a) to the person whose return it is ("the taxpayer"),
>
> (b) within the time allowed.
>
> (2) …
>
> (3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 9ZA of this Act."

37. Once an enquiry has commenced, it only comes to an end when it is completed in accordance with section 28A TMA 1970. Completion of an enquiry requires HMRC to send a "final closure notice". An enquiry into a particular aspect of a return may also be completed by the issuing of a "partial closure notice". Section 28A provides as follows:

> "(1) This section applies in relation to an enquiry under section 9A(1) of this Act.
>
> (1A) Any matter to which the enquiry relates is completed when an officer of Revenue and Customs informs the taxpayer by notice (a "partial closure notice") that the officer has completed his enquiries into that matter.
>
> (1B) The enquiry is completed when an officer of Revenue and Customs informs the taxpayer by notice (a "final closure notice") —
>
> (a) in a case where no partial closure notice has been given, that the officer has completed his enquiries, or
>
> (b) in a case where one or more partial closure notices have been given, that the officer has completed his remaining enquiries.
>
> (2) A partial or final closure notice must state the officer's conclusions and —
>
> (a) state that in the officer's opinion no amendment of the return is required, or
>
> (b) make the amendments of the return required to give effect to his conclusions.
>
> (3) A partial or final closure notice takes effect when it is issued."

38. There is no express provision for any form of limited enquiry into certain aspects of a return. An enquiry extends to the whole of a return, but in practice HMRC can limit the enquiry to specific aspects of a return, which is what happened in the present case. There is provision for an enquiry to be completed into specific aspects of a return, in which case a partial closure notice may be issued. That is not what happened here. HMRC have never issued any form of

closure notice in relation to the enquiry. The applicant, as he is entitled to do, has applied for a final closure notice in relation to the enquiry and that is the application I must deal with.

39. It is instructive at this stage to consider what the position would be if HMRC issued an information notice for production of the information and documents they are still seeking pursuant to Schedule 36 FA 2008. HMRC say that some of the documents and information they require are statutory records. In particular, bank statements and fee notes to support opening and closing debtors.

40. Paragraph 1 Schedule 36 provides that an officer of HMRC may by notice in writing require a taxpayer to provide information or documents if reasonably required for the purpose of checking the taxpayer's tax position.

41. Paragraph 29 Schedule 36 provides that a taxpayer can appeal against an information notice or any requirement in an information notice unless the requirement is to provide information or produce documents which form part of the taxpayer's statutory records.

42. Paragraph 62 Schedule 36 provides that information or documents will form part of a taxpayer's "statutory records" for present purposes if:

> " …it is information or a document which the person is required to keep and preserve under or by virtue of -
>
> (a) the Taxes Act, or
>
> (b) any other enactment relating to tax."

43. The relevant enactment relating to income tax is section 12B TMA 1970 which in so far as relevant provides that any person who may be required by section 8 to make and deliver a self-assessment return shall keep and preserve "all such records as may be requisite for the purpose of enabling him to make and deliver a correct return…".

44. I considered the position of statutory records in the case of *Holmes & Knight v HM Revenue & Customs* [2018] UKFTT 678 (TC) where I said as follows:

> "13. Once it is accepted that a document is a statutory record, Schedule 36 provides no right of appeal against an information notice requiring production of that document. The reason for that is clear. If a taxpayer is legally required by the Taxes Acts to keep and preserve a document, there is no reason for the taxpayer to resist production of the document to HMRC. In those circumstances HMRC are entitled to production of the document as a matter of course. They are not required to justify to a tribunal that the document is reasonably required in order to check the taxpayer's tax position. The nature of the document, as one that is required to enable the taxpayer to make a correct and complete return, leads to what is in effect an irrebuttable presumption, at least as far as the tribunal is concerned, that it is reasonably required for the purposes of checking the taxpayer's tax position."

45. I remain of that view, although my reference to HMRC not being required to justify that a statutory record is reasonably required should not be taken in the present context as meaning that HMRC do not need to satisfy me that there are reasonable grounds for not issuing a closure notice. I must still be satisfied that HMRC have reasonable grounds not to issue a closure notice.

46. I am satisfied on the basis of the documentary evidence before me, and on the basis of Mr Sinclair's evidence, that HMRC have not been provided with the information and documents requested by them in their letter dated 18 April 2019 and repeated in the letter dated 14 June 2019. Those documents, subject to a point I make below in relation to client account statements, are reasonably required to check the Return. In particular, HMRC are entitled to documents that might help to reconcile the turnover figure drawn up by the applicant's previous accountants to the fees invoiced. That is why they require the applicant's bank statements. The

bank statements are statutory records and the applicant could not object to production of such records under Schedule 36. So too are fee notes which support the opening and closing trade debtors. HMRC are also reasonably entitled to enquire into the relationship between trade debtors and turnover in order to check the accuracy of the Return.

47. The applicant also submitted that the enquiry was oppressive and disproportionate. In particular, that it was wrong for HMRC to expand the enquiry to include depreciation and accountancy costs. HMRC have acknowledged that Mr Green ought to have expressly told the applicant that he was widening the enquiry and why that was the case. He did not do so until his letters dated 18 April 2019 and 14 June 2019. In my view Mr Green was reasonably entitled to extend the enquiry because he took a different view to Mr Siddique of certain matters. There may be cases where personnel changes at HMRC take place, and different officers take a different view to their predecessors as to an enquiry or aspects of an enquiry. Such changes are to some extent inevitable, and HMRC should ensure that proper respect is paid by officers to the approach of predecessors. Enquiries can present a significant burden to taxpayers and any disruption to an enquiry caused by personnel changed should be kept to a minimum. Enquiries must not be conducted in a way which is unreasonable, disproportionate or oppressive. In those cases, the Tribunal has power on applications such as this to direct a partial or final closure notice. However, the present case is not such a case. I do not consider it was unreasonable for Mr Green to extend the enquiry to cover depreciation and accountancy costs.

48. Overall, I am satisfied that there are reasonable grounds for HMRC not to issue a partial or final closure notice. I consider, subject to one reservation, that HMRC are reasonably entitled to see the information and documents they have requested before closing the enquiry. My only reservation is relation to client account bank statements. Without pre-judging any issue in that regard, the relevance and reasonableness of requiring client account bank statements and whether they are statutory records was not clear to me based on the submissions I heard. Depending on the approach taken by the parties, that question might have to be tested under the Schedule 36 procedure if HMRC issue an information notice requiring production of the statements, or on a subsequent application for a closure notice.

CONCLUSION

49. For the reasons given above, the application is dismissed.

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.

JONATHAN CANNAN

TRIBUNAL JUDGE

RELEASE DATE: 22 MAY 2020