[2017] UKUT 0191 (TCC)

Appeal number: UT/2016/0006

VALUE ADDED TAX – purchases of televisions – transactions connected to fraudulent loss of tax - whether taxable person should have known that its transactions were connected to fraud – whether HMRC required to prove that only reasonable explanation for the transactions is that they were connected to fraud and that there are no other reasonable explanations for transactions than fraud – Axel Kittel v Belgian State and Mobilx v HMRC considered - appeal dismissed

UPPER TRIBUNAL
TAX AND CHANCERY CHAMBER

AC (WHOLESALE) LIMITED

Appellant

- and –

THE COMMISSIONERS FOR
HER MAJESTY'S REVENUE AND CUSTOMS

Respondents

Tribunal: The Hon Mrs Justice Proudman DBE
Upper Tribunal Judge Greg Sinfield

Sitting in public in London on 26 April 2017

Timothy Brown, counsel, instructed by direct access, for the Appellant

Stuart Biggs and Natasha Barnes, counsel, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

DECISION

Introduction

1. This is an appeal by AC (Wholesale) Limited ('ACW'). ACW was incorporated in 2002 and carried on business as a wholesaler of consumer electronic products, mainly televisions and audio-visual equipment. In 2009 and 2010, ACW entered into six deals in which it purchased televisions from suppliers in the UK and immediately or very shortly thereafter sold them to customers. Most of the sales were to customers registered for VAT in other EU countries or in Jersey and most, but not all, of the televisions were exported. All of the purchases with which this appeal is concerned traced back to defaulting traders who charged VAT but then disappeared without accounting for it. The Respondents ('HMRC') refused to repay the input tax claimed by ACW in relation to its purchases of the televisions on the ground that the transactions were connected to the fraudulent evasion of VAT and that ACW knew that the transactions were connected to fraud or, alternatively, should have known that they were so connected. HMRC also imposed default surcharges. ACW appealed to the First-tier Tribunal (Tax Chamber) against HMRC's decision to refuse to repay the input tax and to impose default surcharges.

2. Following a hearing in November and December 2014, the FTT released their decision dismissing the appeals in relation to the input tax and the default surcharges on 17 September 2015, [2015] UKFTT 457 (TC) ('the Decision'). Save as otherwise indicated, paragraph references in square brackets in this decision are to the paragraphs in the Decision. In the Decision, the FTT set out the relevant law and well-known passages from Joined Cases C-439/04 and C-440/04 *Kittel v Belgian State* and *Belgian State v Recolta Recycling SPRL* [2006] ECR I-6161, [2008] STC 1537 ('*Kittel*') and *Mobilx Limited and others v HMRC* [2010] EWCA CIV 517, [2010] STC 1436 ('*Mobilx*') on the 'knew or should have known' issue at [87] – [93]. In [94] – [101], the FTT discussed and rejected ACW's submissions that, in relation to the 'should have known' test, HMRC must prove that the only reasonable explanation for the purchases was that they were connected with fraud and, in order to do so, they must eliminate all other reasonable explanations for the circumstances in which the transactions took place. The FTT concluded, at [128], that the evidence was not sufficient to establish that ACW had actual knowledge that the deals were connected with fraud. In [133] – [175], the FTT concluded that ACW ought to have known that its purchases of the televisions were connected to the fraudulent evasion of VAT. The FTT also confirmed the default surcharges but there is no appeal in relation to that part of the Decision and we say no more about it.

3. ACW now appeals, with the permission of this Tribunal, against the FTT's conclusion that ACW should have known that the transactions in question were connected to VAT fraud. There is no challenge, of the type described by the House of Lords in *Edwards v Bairstow* [1956] AC 14, to the findings of fact by the FTT. The sole ground of appeal is that the FTT erred in concluding that HMRC were not required to eliminate all other reasonable explanations for the circumstances in which the transactions took place in order to prove that a connection with fraud is the only reasonable explanation for the transactions.

4. For the reasons set out below, we have decided that the FTT correctly interpreted and applied the 'should have known' test in the Decision. Accordingly, ACW's appeal is dismissed.

Law

5. The relevant legal principles governing deduction of input VAT by a taxable person are found in Articles 167 and 168 of Council Directive 2006/112/EC ('the Principal VAT Directive'), formerly Article 17 of Council Directive 77/388/EEC ('the Sixth Directive'). Those Articles provide that a taxable person has a right to deduct VAT which the taxable person has paid or is liable to pay in respect of goods and services supplied to the taxable person to the extent that the goods and services are used for the purposes of the taxable person's taxable transactions (ie supplies of goods and services other than exempt supplies) or transactions treated as such carried out in the course of an economic activity.

6. The taxable person's right to recovery of input VAT is to be found in Article 168(a) of the Principal VAT Directive:

> "In so far as the goods and services are used for the purposes of the taxed transaction of a taxable person, the taxable person shall be entitled, in the Member State in which he carries out these transactions, to deduct the following from the VAT which he is liable to pay:
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> (a) the VAT due to or paid in that Member State in respect of supplies to him of goods or services, carried out or to be carried out by another taxable person."

7. In *Kittel*, the Court of Justice of the European Communities ('the ECJ') determined that there is an exception to the right to deduct. In that case, the ECJ held that a taxable person who knew or should have known that, in purchasing goods, he was taking part in a transaction connected with the fraudulent evasion of VAT, loses the right to deduct input tax on those goods. At [51] of *Kittel*, the ECJ stated:

> "… traders who take every precaution which could reasonably be required of them to ensure that their transactions are not connected with fraud, be it the fraudulent evasion of VAT or other fraud, must be able to rely on the legality of those transactions without the risk of losing their right to deduct the input VAT …"

8. At [56] – [59] of *Kittel*, the ECJ concluded as follows:

> "56. … a taxable person who knew or should have known that, by his purchase, he was taking part in a transaction connected with fraudulent evasion of VAT must, for the purposes of the Sixth Directive, be regarded as a participant in that fraud, irrespective of whether or not he profited by the resale of the goods.
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> 57. That is because in such a situation the taxable person aids the perpetrators of the fraud and becomes their accomplice.
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> 58. In addition, such an interpretation, by making it more difficult to carry out fraudulent transactions, is apt to prevent them.
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> 59. Therefore, it is for the referring court to refuse entitlement to the right to deduct where it is ascertained, having regard to objective factors, that the taxable person knew or should have known that, by his purchase, he was participating in a transaction connected with fraudulent evasion of VAT, and to do so even where the transaction in question meets the objective criteria which form the basis of the concepts of 'supply of

> goods effected by a taxable person acting as such' and 'economic activity'."

9. In *Mobilx*, the Court of Appeal considered the meaning of "should have known" in *Kittel*. Moses LJ, with whom Carnwath LJ and Sir John Chadwick agreed, held at [51] and [52]:

> "51. Once it is appreciated how closely *Kittel* follows the approach the court had taken six months before in [C-354/03 *Optigen Limited v Customs and Excise* [2006] ECR I-483], it is not difficult to understand what it meant when it said that a taxable person 'knew or should have known' that by his purchase he was participating in a transaction connected with fraudulent evasion of VAT. In *Optigen* the court ruled that despite the fact that another prior or subsequent transaction was vitiated by VAT fraud in the chain of supply, of which the impugned transaction formed part, the objective criteria, which determined the scope of VAT and of the right to deduct, were met. But they limited that principle to circumstances where the taxable person had 'no knowledge and no means of knowledge' (§ 55). The court must have intended *Kittel* to be a development of the principle in *Optigen*. *Kittel* is the obverse of *Optigen*. The court must have intended the phrase 'knew or should have known' which it employs in §§ 59 and 61 in *Kittel* to have the same meaning as the phrase 'knowing or having any means of knowing' which it used in *Optigen* (§ 55).
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> 52. If a taxpayer has the means at his disposal of knowing that by his purchase he is participating in a transaction connected with the fraudulent evasion of VAT he loses his right to deduct, not as a penalty for negligence, but because the objective criteria for the scope of that right are not met. … A trader who fails to deploy the means of knowledge available to him does not satisfy the objective criteria which must be met before his right to deduct arises."

10. Moses LJ considered the extent of knowledge that was required at [53] – [60]. He rejected HMRC's argument that, in order for the right to deduct to be denied, it was sufficient to show that the trader knew or should have known that it was more likely than not that transactions were connected to fraud at [56]:

> "56. It must be remembered that the approach of the court in *Kittel* was to enlarge the category of participants. A trader who should have known that he was running the risk that by his purchase he *might* be taking part in a transaction connected with fraudulent evasion of VAT, cannot be regarded as a participant in that fraud. The highest it could be put is that he was running the risk that he might be a participant. That is not the approach of the court in *Kittel*, nor is it the language it used. In those circumstances, I am of the view that it must be established that the trader knew or should have known that by his purchase he was taking part in such a transaction, as Sir Andrew Morritt C concluded in his judgment in [*HMRC v Blue Sphere Global Limited* ('*BSG')*] (at (§ 52): -
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> > '… The relevant knowledge is that BSG ought to have known by its purchases it was participating in transactions which were connected with a fraudulent evasion of VAT; that such transactions might be so connected is not enough.'"

11. Moses LJ summarised his conclusions at [59] and [60]:

> "59. The test in *Kittel* is simple and should not be over-refined. It embraces not only those who know of the connection but those who 'should have known'. Thus it includes those who should have known from the circumstances which surround their transactions that they were connected to fraudulent evasion. If a trader should have known that the only reasonable explanation for the transaction in which he was involved was that it was connected with fraud and if it turns out that the transaction was connected with fraudulent evasion of VAT then he should have known of that fact. He may properly be regarded as a participant for the reasons explained in *Kittel*.
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> 60. The true principle to be derived from *Kittel* does not extend to circumstances in which a taxable person should have known that by his purchase it was more likely than not that his transaction was connected with fraudulent evasion. But a trader may be regarded as a participant where he should have known that the only reasonable explanation for the circumstances in which his purchase took place was that it was a transaction connected with such fraudulent evasion."

12. Moses LJ went on to consider how the *Kittel* principle, as he had explained it, was to be applied in the case of BSG. BSG concerned a contra-trading MTIC fraud in which there are two chains, a clean and a dirty chain. The effect of the clean chain is to distance the defaulter from the person making the repayment claim thereby making it harder for HMRC to detect the fraud. BSG was at the end of the clean chain. In *BSG*, the FTT concluded, in [228], that:

> "We think that if [Mr Peters, the sole director of BSG] had asked and obtained answers to the appropriate questions, he [Mr Peters] would have concluded that the uncommercial features of the deal being offered to BSG could only be explained by taking into account other transactions which Infinity was entering into, and that the most probable explanation was that those other transactions were connected in some way with fraud."

13. On appeal, the High Court found that the FTT's findings were insufficient to establish that BSG should have known that by its past purchases it *was* participating in transactions which were connected with fraudulent evasion of VAT.

14. Moses LJ was not prepared to disturb the High Court's conclusion because, as he put it in [74] and [75]:

> "74. Read as a whole, the tribunal does not appear to have found that BSG should have concluded that the only reasonable explanation for the circumstances in which it entered into the impugned transactions was that those transactions were connected with fraud. But the tribunal came very close to making such a finding and I have only stepped back from reaching that conclusion myself because of the tribunal's references to risk (§§ 162 and 226) and in particular because of the tribunal's undue focus on whether Mr Peters had exercised due diligence or done 'enough to protect himself'. That is not the only question.
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> 75. The ultimate question is not whether the trader exercised due diligence but rather whether he should have known that the only reasonable explanation for the circumstances in which his transaction took place was that it was connected to fraudulent evasion of VAT."

Issue in this appeal

15. ACW's sole ground of appeal against the Decision is that the FTT erred in law when, in [94], they concluded that the 'should have known' test did not require HMRC to eliminate all other possible reasonable explanations in order to establish, as required by *Mobilx*, that the only reasonable explanation for the transactions in this case was that they were connected to fraud.

16. In the FTT, ACW submitted that the Court of Appeal in *Mobilx* must have meant that it is incumbent on HMRC to discount all other conclusions and/or possibilities before the FTT can find that the "only reasonable explanation" or "true and only reasonable conclusion" or "only realistic possibility" is that the trader knew that the transactions were connected with the fraudulent evasion of VAT. The FTT rejected this submission because they inferred from [19] of the decision of Proudman J in the UT in *GSM Export Ltd. v HMRC* [2014] UKUT 0529 (TCC); [2014] BVC 547 ('*GSM'*) that the Upper Tribunal in that case must have rejected an identical submission to that made by ACW. ACW now submits that the FTT was wrong to do so. *GSM* was decided before *Davis & Dann Limited and Anor v HMRC* [2016] EWCA Civ 142; [2016] STC 1236 ('*Davis & Dann*') and indeed even before *Fonecomp Limited v HMRC* [2015] EWCA Civ 39; [2015] STC 2254. Proudman J would therefore undoubtedly have put things rather differently if she had known of those cases, although the point made in [20] of her decision still holds.

17. ACW accepts that the FTT set out the law in respect of the 'should have known' issue correctly at [90] – [93]. Having set out [59] and [60] from *Mobilx* (quoted in [11] above) in [90], the FTT continued:

> "91. The Court of Appeal [in *Mobilx*] confirmed that the burden of proof in these proceedings lies with HMRC (at [81] of its decision). The standard of proof is the ordinary civil standard, proof on the balance of probabilities.
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> 92. In *Megtian Limited* [2010] EWHC 18 (Ch), Mr Justice Briggs emphasised the distinction between the 'knew' and 'should have known' test, stating at [41] that:
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> > 'It is important to bear in mind, although the phrase "knew or ought to have known" slips easily off the tongue, that when applied for the purpose of identifying the state of mind of a person who has participated in a transaction which is in fact connected with a fraud, it encompasses two very different states of mind. A person who knows that a transaction in which he participates is connected with fraudulent tax evasion is a participant in that fraud. That person has a dishonest state of mind. By contrast, a person who merely ought to have known of the relevant connection is not dishonest, but has a state of mind broadly equivalent to negligence.'
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> 93. In *Davis & Dann Limited v HMRC* [2013] UKUT 374 (TCC), the Upper Tribunal said in respect of the 'should have known test':
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> > [38] 'This test presents a high hurdle for HMRC which we think is most easily appreciated by noting that it is not enough that the circumstances of the taxpayer's transactions might reasonably lead him to suspect a connection with fraud; nor is it enough that the taxpayer should have known that it was more likely than not that his purchase was connected to fraud. In other words, he can appreciate

> that everything may not be right about the transaction but that is not enough. He should have known that the transactions in which he was involved were connected to fraud: he should have known that they were so connected because that is the only reasonable explanation that can be given in the circumstances of the transactions.'"

18. ACW takes issue, however, with the FTT's analysis of the law at [94] – [100], and, in particular, the conclusion at [97]. The relevant passages are as follows:

> "94. The appellant argues by reference to *Mobilx* ([59] of the decision set out above but also [74] and [75]) and the passage in *David* (sic) *and Dann* that it is only when the circumstances surrounding the transaction are such that there is only one reasonable explanation that it can properly be said that the trader should have known [that] its purchase [was a transaction] connected with fraud. Further the appellant maintains that it is for HMRC to prove that there was only one reasonable explanation for the transaction being connected with fraud and that they must eliminate all other reasonable explanations for the appellant entering into the transaction. The appellant referred us to the FTT's decision in *GSM Export Ltd. v HMRC* [2012] UKFTT 744 (TC) and submitted that the approach taken there had wrongly widened the means of knowledge test in suggesting that it could be satisfied by something other than a demonstration that the only one reasonable explanation was fraud. HMRC disagree that they must show there is only one reasonable explanation and argue the reference to reasonable explanation is illustrative. In relation to this point on the afternoon after the hearing finished HMRC drew the Tribunal's and the appellant's attention to the Upper Tribunal's decision in *GSM Export Ltd. v HMRC* [2014] UKUT 457 [in fact, the reference should be 0529].
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> 95. The grounds put forward by the appellant trader who had lost before the FTT included an argument that *Mobilx* had held that either actual knowledge of fraud had to be shown or if not that there was no other reasonable explanation for the transaction apart from such a connection to fraud and that in that case the appellant's legitimate grey market trading provided a reasonable explanation.
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> 96. Proudman J dealt with the argument as follows:
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> > 'However *Mobilx* does not purport to change the test in Kittel's case. The requirement as to the taxpayer's state of mind squarely remains "knew or should have known". The reference to "the only reasonable explanation" is merely a way in which HMRC can demonstrate the extent of the taxpayers' knowledge, that is to say, that he knew, or should have known, that the transaction was connected with fraud, as opposed to merely knowingly running some sort of risk that there might be such a connection. The FTT rightly recognised this in its decision (at [121] – [122]). The FTT therefore did not incorrectly construe and apply the test in Kittel's case.'
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> 97. In holding that the "only reasonable explanation" reference was illustrative the UT also must be taken to have rejected the view that it fell to HMRC to eliminate all other reasonable explanations and show that the only reasonable explanation for the transaction was fraud.
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> …

> 99. HMRC also submitted that (1) the law should be read purposively (to reduce and deter MTIC crime) and (2) negligence is central to the should have known test in that a trader who fails to spot warning signs that a reasonably diligent trader would have recognised will fail the should have known test.
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> 100. Paying heed to the call by Moses LJ in *Mobilx* not to over-refine the test in *Kittel* in relation to (1) there appears to us to be no support or need to take a purposive interpretation of the law beyond that which is stated by *Kittel*. In relation to (2) this formulation is simply another way in our view of expressing how the test in *Kittel* might be approached. We note it still requires it to be considered in doing so what for instance would constitute "warning signs" and whether a reasonably diligent trader would have recognised them."

Discussion

19. The issue in this appeal is not what is the test that must be satisfied in order to establish that a person should have known that transactions were connected to fraud but how that test is to be satisfied by HMRC who bear the burden of proof. Both parties agreed that, as Moses LJ made clear at [59] of *Mobilx*, the test in *Kittel* is simple and should not be over-refined. The test for denying input tax is whether the trader 'knew or should have known' of the connection with fraud. It is also clear from [59] of *Mobilx* that the 'should have known' category includes (but is not confined to) where a person should have known from the circumstances in which the transactions took place that they were connected with fraud because that was the only reasonable explanation for the circumstances. Mr Brown, who appeared for ACW, submitted that the "only reasonable explanation" test, as formulated by the Court of Appeal in *Mobilx*, requires HMRC to show that there are no other reasonable conclusions and/or possibilities.

20. Mr Brown relied principally on certain passages from Moses LJ's judgment in *Mobilx* in support of its submission. While Moses LJ used the phrase "only reasonable explanation" in paragraphs 59, 60, 74, 75, 77, 82 and 85, Mr Brown pointed out that he put the test using slightly different wording in paragraph 68 (emphasis supplied):

> "… the question then arises as to whether, on the application of the correct test, *the true and only reasonable conclusion* is that the trader knew or should have known that his transactions were connected with fraud or *that there was no reasonable possibility* other than they were connected with fraud."

21. In paragraph 80, Moses LJ stated (emphasis supplied):

> "In my judgment, on the basis of those findings *the true and only reasonable conclusion*, is that Mobilx ought to have known that *the only realistic possibility*, as it continued to trade in that manner, was that its purchases would be connected with fraudulent evasion of VAT."

22. Mr Brown also referred to paragraph 81 where Moses LJ said:

> "It is plain that if HMRC wishes to assert that a trader's state of knowledge was such that his purchase is outwith the scope of the right to deduct it must prove that assertion."

23. Mr Brown submitted that by overtly stating that the test in *Kittel* should not be over refined and then using the words "only reasonable explanation", "true and only

reasonable conclusion" and "only realistic possibility", Moses LJ must have meant that HMRC must discount all other conclusions and/or possibilities and it is for HMRC to prove that the only reasonable explanation was the transactions were connected with fraud. If HMRC does not do so and there is more than one reasonable explanation, conclusion or possibility then the taxpayer can only believe that, at its highest, it is more likely than not that his transactions are connected to fraud, which was expressly rejected as the test in *Mobilx* (see paragraph 55).

24. Both parties agreed that the issue at the heart of this appeal was not a live issue before the Court of Appeal in *Davis & Dann*. In that case, the principal question was whether the Upper Tribunal had erred in failing to consider the cumulative effect of the circumstances known to the trader, when overturning the FTT's finding that the trader should have known that its transactions were connected with fraud. The court was not concerned with exploring the relevance of the 'only reasonable explanation' criterion. However, Mr Brown pointed out that Arden LJ, in [4] of *Davis & Dann*, described this as a "high hurdle". He also relied on what was said, with apparent approval, by Arden LJ, at [41]:

> "The UT directed itself that, if it considered that there was a reasonable explanation for concluding that the Transactions were unconnected with a fraud, it would in general be bound to conclude that the HMRC had not shown that the only reasonable explanation for the Transactions was that they were connected with fraud."

25. He also relied on the following passage from [65] of Arden LJ's judgment:

> "… in assessing whether the respondents' knowledge met the no other reasonable explanation standard, the FTT still had to go on to consider all the circumstances. The question is whether or not a reasonable person mindful of those circumstances ought to have concluded that the Transactions were connected with fraud. What matters is the perspective of the person alleged to have such knowledge. A finding of knowledge to the no other reasonable explanation standard can accordingly be reached irrespective of whether the other parties to the Transactions were in fact fraudulent."

26. Mr Brown submitted that the reference in [65] of *Davis & Dann* to the need to have regard to the perspective of the person alleged to have the required knowledge necessarily implies that HMRC must eliminate all other possible reasonable explanations for the transactions.

27. Mr Brown submitted that the FTT were wrong to conclude, in [97], that it could be inferred from [19] of the decision in *GSM Export* that the Upper Tribunal had rejected the view that HMRC must eliminate all other reasonable explanations and show the only reasonable explanation for the transaction was fraud. We agree. The passage in *GSM Export* does not address the precise point that arises in this appeal. The paragraph simply confirmed that, after *Mobilx*, the test remains: did the taxable person know or should he have known that the transaction was connected with fraud? The paragraph did no more than clarify that, as we have already stated in [19] above, the 'only reasonable explanation' test is simply one way of showing that a person should have known that transactions were connected to fraud.

28. Mr Brown also referred to the recent decision of the Upper Tribunal in *S&I Electronics plc v HMRC* [2015] UKUT (TCC) in which the issue was (see [41]) whether the FTT's conclusion that a connection with fraud was the only reasonable explanation for the transactions was erroneous in point of law. We did not find that the consideration of the issue in that case or general comments by the Upper Tribunal in *Wireless Wizards Limited v HMRC* [2015] UKUT 419 (TCC) and *E Buyer UK Limited v HMRC and HMRC v Citibank NA* [2016] UKUT 123 (TCC) provided any assistance in relation to the issue that arises in this appeal.

29. In our view, Mr Brown's submissions place a weight on the words used by Moses LJ in *Mobilx* that they cannot bear. Moses LJ was clear that the test in *Kittel* was a simple one that should not be over refined. It is, to us, inconceivable that Moses LJ's example of an application of part of that test, the 'no other reasonable explanation', would lead to the test becoming more complicated and more difficult to apply in practice. That, in our view, would be the consequence of applying the interpretation urged upon us by Mr Brown. In effect, HMRC would be required to devote time and resources to considering what possible reasonable explanations, other than a connection with fraud, might be put forward by an appellant and then adduce evidence and argument to counter them even where the appellant has not sought to rely on such explanations. That would be an unreasonable and unjustified evidential burden on HMRC. Accordingly, we do not consider that HMRC are required to eliminate all possible reasonable explanations other than fraud before the FTT is entitled to conclude that the appellant should have known that the transactions were connected to fraud.

30. Of course, we accept (as, we understand, does HMRC) that where the appellant asserts that there is an explanation (or several explanations) for the circumstances of a transaction other than a connection with fraud then it may be necessary for HMRC to show that the only reasonable explanation was fraud. As is clear from *Davis & Dann*, the FTT's task in such a case is to have regard to all the circumstances, both individually and cumulatively, and then decide whether HMRC have proved that the appellant should have known of the connection with fraud. In assessing the overall picture, the FTT may consider whether the only reasonable conclusion was that the purchases were connected with fraud. Whether the circumstances of the transactions can reasonably be regarded as having an explanation other than a connection with fraud or the existence of such a connection is the only reasonable explanation is a question of fact and evaluation that must be decided on the evidence in the particular case. It does not make the elimination of all possible explanations the test which remains, simply, did the person claiming the right to deduct input tax know that, by his purchase, he was participating in a transaction connected with fraudulent evasion of VAT or should he have known of such a connection.

Disposition

31. For the reasons given above, ACW's appeal against the Decision is dismissed.

Costs

32. Any application for costs in relation to this appeal must be made within one month after the date of release of this decision and should be accompanied by a schedule of costs claimed with the application as required by rule 10(5)(b) of the Tribunal Procedure (Upper Tribunal) Rules 2008.

The Hon Mrs Justice Proudman DBE

Upper Tribunal Judge Greg Sinfield

Release date: 12 May 2017