



EMPLOYMENT TRIBUNALS

BETWEEN

Appellant
Mr A Ismail

AND

Respondent
HM Revenue and Customs

JUDGMENT OF THE EMPLOYMENT TRIBUNAL **Appeal against Notice of Underpayment** **National Minimum Wage Act 1998; s.19(8), 19C**

HELD AT Birmingham

ON 1 December 2017

EMPLOYMENT JUDGE Lloyd

Representation

For the Appellant: Mr A Vyfhuis, Lay Representative

For the Respondent: Ms R Levene, Counsel

REMEDY JUDGMENT¹

The judgment of the tribunal is that:

- 1) The Appellant's appeal against the notice of underpayment and penalty is dismissed.
- 2) The Respondent's application for costs is granted. I order the Appellant to pay costs to the Respondent in the inclusive sum of £1,250.00 within 21 days.

Employment Judge Lloyd

Date: 4 December 2017

Sent to the parties on

05 December 2017
FOR TRIBUNAL OFFICE

¹ A verbal judgment having been delivered at the tribunal hearing, and the parties and their representatives being at liberty to take a detailed note thereof, this Judgment is promulgated in short form only. Paragraph 62(3) of the Employment Tribunal Rules of Procedure 2013 provides that, where reasons have been given orally written reasons will not be provided unless they are asked for by any party at the hearing itself or by a written request presented by any party within 14 days of the sending of the written record of the decision.