[2019] UKUT 0280 (TCC)

PROCEDURE – excise duty assessment – application to strike out – fact of conviction for being knowingly concerned in fraudulent evasion of duty – s11 Civil Evidence Act 1968 – weight to be attached to conviction – whether FTT erred in law in its approach to the evidence – appeal allowed

IN THE UPPER TRIBUNAL **Appeal number: UT/2018/0157**
TAX & CHANCERY CHAMBER

BETWEEN

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

-and-

SAQIB MUNIR **Respondent**

TRIBUNAL: JUDGE JONATHAN CANNAN
JUDGE ASHLEY GREENBANK

Sitting in public in Manchester on 28 June 2019

Mr Howard Watkinson of counsel instructed by the Solicitor's Office & Legal Services of HM Revenue & Customs for the Appellant

The Respondent appeared in person

The Tribunal was also assisted by an interpreter for the benefit of the Respondent

DECISION

INTRODUCTION

1. This is an appeal against a decision of the First-tier Tribunal ("FTT") released on 11 September 2018 ("the Decision") in which it refused to strike out an appeal by Mr Munir to the FTT against an assessment to excise duty in the sum of £22,044 made on 21 July 2017 ("the Assessment").

2. The FTT made findings of fact as to the circumstances in which the Assessment was made which we summarise in the following paragraphs.

3. Mr Munir was driving a Fiat Doblo van along Bury New Road in Manchester when he was stopped by police. He tried to run away. When the van was searched by HMRC officers, 44,734 cigarettes and 54kgs of hand rolling tobacco were found in the rear of the van, and £4,065 and 2 mobile phones were seized from Mr Munir.

4. Mr Munir was arrested by an officer of HMRC on suspicion of fraudulent evasion of excise duty and taken to a police station in Manchester where he was interviewed by two HMRC officers. During the course of the interview Mr Munir responded to questions as follows:

   (1) He denied any knowledge that the van contained cigarettes and tobacco and stated that he did not have keys for the back of the van where the goods were found.

   (2) The van belonged to his boss, Mr Hama Hussain who had asked him to go to a car park and collect the van the following morning and park it at a specific location for which he would be paid £30. He did not ask why.

   (3) The cash found on his person belonged to his boss and he knew nothing about where it was from.

5. Mr Munir was charged with being knowingly concerned in the fraudulent evasion or attempt at evasion of excise duty pursuant to s170(2) Customs and Excise Management Act 1979 ("CEMA 1979"). In the presence of his solicitor he pleaded guilty to that charge on 4 May 2017 at Manchester Magistrates' Court. He was sentenced to a community order requiring him to perform 200 hours unpaid work and ordered to pay £85 victim surcharge and £85 costs to the CPS.

6. The Assessment was issued on 21 July 2017. Mr Munir appealed to the Tribunal against the Assessment on 3 November 2017. His grounds of appeal were as follows:

   (1) He had already been charged and punished for the offence.

   (2) The goods did not belong to him and the van was locked from the back door.

   (3) He could not afford to pay the Assessment.

7. In subsequent correspondence to the Tribunal dated 9 March 2018 Mr Munir denied having knowledge of the contents of the van.

8. On 2 January 2018 HMRC applied to strike out the appeal pursuant to rule 8(3)(c) of the Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009 on the grounds that there was no reasonable prospect of the appeal succeeding, relying in particular on Mr Munir's previous admission of guilt to being knowingly concerned in the fraudulent evasion or attempt at evasion of excise duty.

THE RELEVANT LEGISLATION

9. At this point, it will assist our explanation if we set out some of the legislative background.

10. The offence to which Mr Munir had pleaded guilty is contained in s170(2) CEMA 1979. Together with s170(1), which is also relevant for present purposes, it provides as follows:

> "170(1) if any person—
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> (a) knowingly acquires possession of any of the following goods, that is to say—
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> …
>
> (ii) goods which are chargeable with a duty which has not been paid; or
>
> (b) is in any way knowingly concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any such goods,
>
> and does so with intent to defraud Her Majesty of any duty payable on the goods … he shall be guilty of an offence under this section and may be arrested.
>
> (2) Without prejudice to any other provision of the Customs and Excise Acts 1979, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion—
>
> (a) of any duty chargeable on the goods;
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> …
>
> he shall be guilty of an offence under this section and may be arrested."

11. Regulation 10 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 ("the HMDP Regulations") provides for liability to excise duty when excise goods are released for consumption in the United Kingdom. It provides as follows:

> "10(1) The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(b) (holding of excise goods outside a duty suspension arrangement) is the person holding the excise goods at that time.
>
> (2) Any other person involved in the holding of the excise goods is jointly and severally liable to pay the duty with the person specified in paragraph (1)."

12. The circumstances in which excise goods are treated as "released for consumption in the United Kingdom" are described in regulation 6 of the HMDP Regulations. It provides, so far as relevant:

> "6(1) Excise goods are released for consumption in the United Kingdom at the time when the goods—
>
> …
>
> (b) are held outside a duty suspension arrangement and UK excise duty on those goods has not been paid, …;

13. Where a person is liable to excise duty, HMRC may assess that person to the amount of duty due from that person pursuant to s12 Finance Act 1994.

THE FTT'S DECISION

14. The FTT dismissed HMRC's application to strike out, stating at [36] that "HMRC has come nowhere near showing that the appeal has no reasonable prospect of success". The FTT gave the following three reasons for reaching that conclusion:

(1) The offence of being knowingly concerned in the fraudulent evasion of duty did not necessarily involve "holding" the excise goods for the purposes of the HMDP Regulations (see [26] – [29]).

(2) It was open to Mr Munir to adduce evidence that he did not in fact commit the offence to which he pleaded guilty (see [30] – [33]). Such evidence might include evidence from his solicitor to support his case that he was advised to plead guilty to avoid a prison sentence.

(3) It was not unrealistic or fanciful to say that Mr Munir may be able to show that he was not holding the goods for the purposes of the HMDP Regulations (see [34] – [35]).

15. We consider the reasons given by the FTT for dismissing HMRC's application in more detail by reference to HMRC's grounds of appeal.

GROUNDS OF APPEAL

16. HMRC have permission to appeal to this Tribunal on four grounds which may be summarised as follows:

(1) The FTT ignored the facts behind Mr Munir's guilty plea which led it to perversely conclude that he had not, by his plea, accepted that he knew he was carrying excise goods on which duty had not been paid. In any event, the FTT failed to recognise that if Mr Munir was "involved in the holding of the goods" then he was liable to duty pursuant to regulation 10(2) HMDP Regulations.

(2) The FTT failed to give proper weight to the fact of Mr Munir's guilty plea and the facts behind his conviction, which led it to perversely conclude that he had a reasonable prospect of successfully challenging the Assessment.

(3) The FTT perversely concluded that Mr Munir had a realistic prospect of establishing that he had pleaded guilty to the offence only because of advice from his solicitor.

(4) The FTT set about constructing a case for Mr Munir that was not pleaded and not supported by any evidence.

17. We should note that HMRC have not relied in this case either before the FTT or this Tribunal on any argument that a person may be holding goods for the purpose of the HMDP Regulations without knowledge that they are goods on which excise duty has not been paid. That is an argument relied on by HMRC in the Court of Appeal in *HM Revenue & Customs v Perfect* [2019] EWCA Civ 465 which has been referred to the Court of Justice of the European Union.

18. We consider the grounds of appeal below. Before doing so, we consider the FTT's general approach to the application to strike out the appeal.

THE FTT'S GENERAL APPROACH TO THE APPLICATION

19. In setting out its approach to the application to strike out the FTT referred to *Tribunal Practice and Procedure*, a text by Upper Tribunal Judge Edward Jacobs, and to the Upper Tribunal decision in *Liam Hill v HMRC* [2018] UKUT 45 (TCC). The FTT stated as follows at [19] to [21]:

"19. At 12.39 Judge Jacobs also says that if a party is not represented, it may be appropriate to allow the case to be presented, however implausible it may seem on paper (for which proposition he cites *Merelle v Newcastle Primary Care Trust* (2004) *Times* 1 December).

20. In *Liam Hill v HMRC* [2018] UKUT 45 (TCC) ("*Hill*") the Upper Tribunal (Tax and Chancery Chamber) (Judges Greg Sinfield and Thomas Scott) gave guidance as to the approach this tribunal should take to cases where the litigant is unrepresented:

> 54. In relation to the appropriate approach by the FTT in considering a strike out application in respect of a duty assessment against an unrepresented appellant, some observations may be helpful, with the caveat that each case turns on its facts. It is not always the best way to further the overriding objective, or to assist an appellant, to devise ingenious arguments simply in order to keep an appeal alive. We agree with the comment of Walker J in *Chambers v Rooney* [2017] EWHC 285 (QB), at [17], cited by Judge Thomas in his Costs Decision, that striking out can be of particular value to litigants in person. As Walker J expressed it, at [18] of his judgment:
>
> > '18. There is a real danger that litigants in person may press on with parts of a claim which seem to them to demonstrate how badly the other side has behaved but for which there is no legal basis. Similarly, there may be parts of the claim for which, despite the strong suspicions or firm belief of the litigant in person, there is plainly no factual basis.'
>
> 55. While it is appropriate for the FTT to adopt a more inquisitorial role in relation to a striking out application against an unrepresented appellant, care must be taken in identifying and objectively evaluating grounds of appeal not raised by the appellant. Any such grounds should be based on or derived from facts discernible from the evidence before the tribunal, including at the hearing, and should be arguments which, as a matter of law, the tribunal considers to have a reasonable prospect of success. There is no standard "checklist" of arguments which the tribunal should be raising and considering in that exercise.

21. I have endeavoured to follow this approach."

20. We consider that the FTT was right to endeavour to follow the approach set out by the Upper Tribunal in *Liam Hill*. There was no real need for the FTT to refer to the approach described by Judge Jacobs, in a text which was written prior to the decision in *Liam Hill*. If the FTT was suggesting that the approach endorsed by the Upper Tribunal in *Liam Hill* should be tempered by a less robust approach as described by Judge Jacobs then it was wrong to do so.

MR MUNIR'S CONVICTION AND GUILTY PLEA

21. There is considerable overlap between HMRC's first and second grounds of appeal and we shall consider them together. HMRC contend that the FTT ignored the facts behind Mr Munir's guilty plea and failed to recognise that for Mr Munir to be liable to the Assessment it was sufficient that he was involved in holding the goods pursuant to regulation 10(2) HMDP Regulations. Further, they contend that the FTT failed to give proper weight to Mr Munir's guilty plea leading it to conclude perversely that Mr Munir had a reasonable prospect of success.

22. The FTT considered the significance of Mr Munir's guilty plea at [28] and [29] where it stated as follows:

> "28. In my view it cannot be assumed from the wording of s 170(2) CEMA or the wording of the charge, which merely said that the appellant was charged under s 170(2) repeating the wording, that the specific offence of which the

> appellant was convicted and to which he pleaded guilty necessarily had the consequence that he had handled the goods in the sense of regulations 6 and 10 of the HMDP Regulations.
>
> 29. But even if it is accepted that his offence did involve him being accused of and convicted of "handling" (sic), the appellant denied in his interview and continues to deny (as he did at the hearing) that he knew what the goods were in the back of the van and that he had no access to the back. HMRC say that his denials are irrelevant as he pleaded guilty."

23. The FTT then went on to refer to s11 Civil Evidence Act 1968 ("CEA 1968") which makes provision for the admissibility in evidence in civil proceedings of the fact of a conviction to prove that a person committed an offence. Section 11 does not as a matter of law apply in the FTT but Mr Watkinson for HMRC acknowledged that in practice it will be followed (see *Atlantic Electronics v Commissioners for HM Revenue & Customs* [2013] EWCA Civ 651 at [23]).

24. Section 11 CEA 1968 provides as follows:

> "11(1) In any civil proceedings the fact that a person has been convicted of an offence by or before any court in the United Kingdom … shall … be admissible in evidence for the purpose of proving, where to do so is relevant to any issue in those proceedings, that he committed that offence, whether he was so convicted upon a plea of guilty or otherwise and whether or not he is a party to the civil proceedings; but no conviction other than a subsisting one shall be admissible in evidence by virtue of this section.
>
> (2) In any civil proceedings in which by virtue of this section a person is proved to have been convicted of an offence by or before any court in the United Kingdom …—
>
> (a) he shall be taken to have committed that offence unless the contrary is proved; …"

25. The FTT was right to identify that conviction of an offence is not conclusive evidence that a person has committed that offence. There is however a presumption that the person has committed the offence, unless the contrary is proved. The FTT then stated as follows:

> "32. [Mr Munir] would be able, as far as I can see, to produce evidence from the solicitor who advised him to plead guilty to an offence under s 170(2) CEMA to explain why he was advised to so plead.
>
> 33. And as I have explained he was not in fact charged with or convicted of handling (sic) goods on which duty had not been paid. He might then be able to make play of the fact that he was not charged under s 170(1) CEMA which seems to describe conduct much closer to the conduct which gives rise to liability under the HMDP Regulations."

26. The FTT was addressing two separate points here. First, whether Mr Munir could prove that, in fact, he had not committed the offence. Second, the significance of his guilty plea even if he could not prove that he had not committed the offence. These were the two issues identified by the FTT at [29] and [28] respectively.

27. The FTT was right to address these two points separately. It is convenient for us to address the FTT's reasoning in reverse order. First, its conclusion as to the significance of the guilty plea and second its conclusion as to whether Mr Munir had a reasonable prospect of establishing that he was not guilty of the offence.

The significance of Mr Munir's conviction

28. At [34], the FTT considered whether Mr Munir was "handling" the goods for the purposes of regulation 10 HMDP Regulations. In fact, the word used in the regulations is "holding" and the FTT quoted what was said about the meaning of that word in *McKeown v HM Revenue & Customs* [2016] UKUT 479 (TCC) in the context of regulation 13(2)(b) HMDP Regulations:

> "65. There is no question that the Appellants had physical possession of the goods but that is neither necessary nor, by itself, enough to constitute 'holding' for the purposes of reg 13. In order to be 'holding the goods', a person must be capable of exercising de jure and/or de facto control over the goods, whether temporarily or permanently, either directly or by acting through an agent. In this case, as the tribunals found, the drivers had control over the goods. That was, in our view, obviously correct. The Appellants, as drivers, had custody of the goods and were responsible for them during their transportation. The fact that the drivers had obligations to others, who had engaged them to transport the goods, and those others had control over the drivers does not mean that the drivers did not also have de jure and de facto control, albeit subject to obligations owed to and direction by the others.
>
> 66. A person who has de jure and de facto control of goods but who lacks both actual and constructive knowledge of them and the fact that duty is payable on them, cannot be said to be 'holding' the goods for the purposes of reg 13. …"

29. In light of that discussion as to what is required to be "holding" the goods, the FTT concluded as follows:

> "35. On the basis of his replies in his interview and subsequent assertions including in his statements to us, I do not think it is unrealistic or fanciful to say that the appellant may be able to show that he was not holding the goods in the sense given by regulation 10 HMDP. Indeed in the absence of a presumption that his conviction shows that he must be treated as holding the goods, I consider it would be verging on the unrealistic to suggest that his appeal would fail."

30. Mr Watkinson submitted that having pleaded guilty to being knowingly concerned in the fraudulent evasion of excise duty, there was a presumption that Mr Munir knew that the van contained goods on which excise duty had not been paid. We accept that submission. The question which then arises is whether it must follow, if the presumption is not rebutted, that Mr Munir was holding the goods.

31. Mr Munir was the driver of the van and, if the presumption is not rebutted, he must be taken to have known that goods on which duty had not been paid were in the van. The only possible distinction between this case and *McKeown* is that, in the present case, Mr Munir's evidence was that the goods were locked in the back of the van and he did not have the keys. We do not need to decide whether this would mean that Mr Munir did or did not have de facto control of the goods so as to be holding the goods for the purposes of regulation 10(1). If he was "knowingly concerned" in the evasion of duty, he was plainly "involved" in holding the goods for the purposes of regulation 10(2). Even if he could not access the goods he knew they were inside the van and on the undisputed facts he was transporting them for the person who had control of the goods.

32. The FTT referred to regulation 10(2) in the Decision. In our view the FTT ought to have recognised that subject to any evidence Mr Munir might adduce to rebut the presumption of

knowledge, Mr Munir must have been involved in the holding of the goods for the purposes of regulation 10(2) so as to justify the Assessment.

Was there a prospect that Mr Munir could rebut the presumption?

33. The second question is whether Mr Munir had a reasonable prospect of successfully rebutting the presumption that he knew the van contained goods on which excise duty had not been paid.

34. In concluding that Mr Munir did have a reasonable prospect of establishing that he did not know what was in the van the FTT took into account and gave weight to the following matters:

(1) Mr Munir's denial in the interview and to the FTT that he knew what was in the van.

(2) That he pleaded guilty to the offence because his solicitor advised him that he would not get a prison sentence.

(3) That he had not been charged under s170(1) CEMA 1979 which the FTT considered describes conduct closer to "holding" the goods.

35. Mr Watkinson submitted that the FTT offered no proper analysis of the evidence before concluding that Mr Munir had a reasonable prospect of establishing that he did not know what was in the van. We accept that submission. The FTT focussed on what the appellant was saying as to the circumstances, without considering in the light of all the material available to it what weight should be given to his assertions. In this regard, we were referred to the judgment of Spencer J in *CXX v DXX* [2012] EWHC 1535 (QB) which considers s11 CEA 1968 and the approach to an application for summary judgment where there is a relevant conviction in criminal proceedings. It is clear that the existence of a conviction will itself carry weight in such an application and the weight to be attached to it is a matter for the hearing judge. In the present case we cannot see that the FTT gave any weight to fact of Mr Munir's conviction or indeed to the undisputed evidence as to the circumstances generally.

Our conclusion on grounds 1 and 2

36. We are satisfied therefore that the FTT erred in law. It failed to find in light of Mr Munir's conviction that unless he could establish at the final hearing that he did not have knowledge that the vehicle contained excise goods on which duty had not been paid then his appeal would inevitably be dismissed. It further erred in law in failing to take into account and give weight to the fact of Mr Munir's conviction and the undisputed facts more generally in its consideration of whether he had a reasonable prospect of establishing at the final hearing that he did not have knowledge that the vehicle contained excise goods on which duty had not been paid.

37. We therefore uphold HMRC's appeal on grounds 1 and 2 and set aside the Decision. We have considered whether it is appropriate for us to remit the case to the FTT or to re-make the decision and have decided that we should remake the decision: all of the evidence that was available to the FTT is available to us; and remitting the case to the FTT would delay the process and involve the parties and the Tribunal in unnecessary cost and expense.

OTHER GROUNDS OF APPEAL

38. In the circumstances it is not necessary for us to consider in detail grounds 3 and 4 relied upon by HMRC. We did, however, hear argument on them and so we shall comment briefly on them.

39. We shall deal with the substance of ground 3 when we come to re-make the decision. As to ground 4, the FTT said this at [37] at the end of its discussion:

"37. With some trepidation, given what the Upper Tribunal said about me in *Hill*, I mention a possible argument that the appellant could deploy were it to be found that he was liable. The application by HMRC and the assessment itself are based on the assumption that the goods were not UK duty paid. In the documents disclosed by HMRC which included the transcript of the interview, there is a witness statement by another officer of HMRC describing what the goods found consisted of. Of the 44,734 cigarettes, 20,420 are shown in the officer's statement as "marked UK duty paid but suspected counterfeit". Of the 54 kg HRT, 35.5 kg are shown in the officer's statement as "marked duty paid but suspected counterfeit". It is also clear from the "Schedule of revenue evaded" that it is the full amounts that have been used in calculating the assessment."

40. As the Upper Tribunal said in *Liam Hill*:

"… care must be taken in identifying and objectively evaluating grounds of appeal not raised by the appellant. Any such grounds should be based on or derived from facts discernible from the evidence before the tribunal…"

41. In raising a "possible argument" that some of the goods covered by the Assessment were duty paid the FTT did not, in our view, attempt to evaluate objectively that argument by reference to the facts and evidence available. There is no suggestion that this was an argument raised by Mr Munir either before the FTT or in connection with proceedings in the Magistrates' Court. HMRC had had no opportunity to respond to the argument. It appears to have been nothing more than a postscript in the FTT's discussion and formed no part of its decision. There was no purpose in the FTT mentioning the argument and in doing so the FTT failed to abide by its own injunction to follow the approach endorsed by the Upper Tribunal in *Liam Hill*.

RE-MAKING THE DECISION

42. We have summarised above Mr Munir's grounds of appeal against the Assessment. The majority of those grounds are no answer to it. The fact that the goods may or may not be owned by another person does not, of itself, prevent an assessment being made on a person who is involved in holding the goods within regulation 10(2) HMDP Regulations. The fact that Mr Munir has been convicted and sentenced for his involvement with the goods, or that he cannot afford to pay the Assessments do not provide any grounds on which the Assessment could be set aside or reduced. The only ground of appeal on which Mr Munir might possibly succeed is that he had no knowledge that the van contained excise goods on which the duty had not been paid. If Mr Munir were able to establish that fact then he might reasonably argue that he was not holding the goods or involved in the holding of the goods within regulation 10(1) or regulation 10(2) HMDP Regulations.

43. At the invitation of Mr Munir we have had regard to the transcript of his interview by the HMRC officers. The undisputed facts and the evidence before us may be summarised as follows:

(1) Mr Munir was driving a Fiat Doblo van along Bury New Road in Manchester when he was stopped by police. He tried to run away. When the van was searched by HMRC officers a substantial quantity of excise goods were found on which duty had not been paid. Mr Munir was also in possession of £4,065 and 2 mobile phones. He claimed that a friend of his boss, whose name he did not know, had given him the money to give to his boss.

(2) Mr Munir was arrested on suspicion of fraudulent evasion of excise duty and taken to a police station in Manchester where he was interviewed by two HMRC officers. During the course of the interview Mr Munir denied any knowledge that the van contained cigarettes and tobacco and stated that he did not have keys for the back of the van.

(3) Mr Munir claimed that the van belonged to his boss, Mr Hama Hussain who asked him to go to a car park and collect the van the following morning and park it at a specific location for which he would be paid £30. He did not ask why.

(4) Mr Munir was charged with being knowingly concerned in the fraudulent evasion or attempt at evasion of excise duty. In the presence of his solicitor he pleaded guilty to that charge on 4 May 2017 at Manchester Magistrates' Court and was sentenced accordingly.

44. What is disputed is the account given by Mr Munir as to his knowledge that the van contained goods on which excise duty had not been paid and the reason for his guilty plea.

45. Mr Munir was convicted of the offence of being knowingly concerned in the fraudulent evasion of duty under s170(2) CEMA 1979. The conviction is directly relevant to the matters under appeal for the reasons that we have given. It must be regarded as proof of those matters unless the contrary is proved.

46. We are satisfied that we should also give weight to the fact that Mr Munir pleaded guilty to the offence with which he was charged. The FTT records at [13] his reason for pleading guilty as being advice from his solicitor that if he did so he would not receive a custodial sentence. Such advice is given every day in criminal courts up and down the country. It does not of itself suggest any improper pressure on Mr Munir to plead guilty despite being innocent.

47. During the course of the hearing before us Mr Munir stated that he had told the FTT that his solicitor had advised him that he was guilty of the offence because he had driven the van without checking what was inside the van. It seems unlikely that the FTT would not have referred to such evidence from Mr Munir if that is what he had said. It also seems unlikely to us that any solicitor would give advice in such terms but of course it may be that Mr Munir misunderstood the advice he was being given. We take into account the possibility that Mr Munir misunderstood the advice he was given in our consideration of all the evidence.

48. Mr Munir also gave an explanation in interview as to why he ran away from the van when he was stopped. He claimed that he did so because he was not insured to drive the van and had no driving licence. Even if that is right, it does not reflect well on his honesty and credibility. He was prepared to flee in order to escape the consequences of a crime.

49. In our view, the only conclusion we can draw from the all evidence available to us, and in the light of his conviction, is that Mr Munir would have no reasonable prospect of establishing that he did not know that the van contained goods on which excise duty had not been paid and therefore has no reasonable prospect of succeeding in his appeal. In the circumstances his appeal to the FTT must be struck out.

DISPOSITION

50. For the reasons given above we allow HMRC's appeal and strike out Mr Munir's appeal to the FTT.

JUDGE JONATHAN CANNAN **JUDGE ASHLEY GREENBANK**

UPPER TRIBUNAL JUDGES

Release date: 13 September 2019