

# **EMPLOYMENT TRIBUNALS**

**Appellant:** Piggy B & Sweet Green Tavern Limited

**Respondents:** The Commissioners for HM Revenue and Customs

Held Before: Employment Judge Howard

**REPRESENTATION:** 

Claimant: Mr K Banks, Director Respondent: Mr S Redpath, counsel

# **JUDGMENT**

The judgment of the Tribunal is as follows:

- The appeal against a Notice of Underpayment issued on 20<sup>th</sup> December 2018 under S19C National Minimum Wage Act 1998 fails and is dismissed. The NOU remains in effect.
- 2. The APPELLANT is ordered to pay cost to the RESPONDENT the sum of £2,904.00

Employment Judge Howard 4 September 2019

JUDGMENT SENT TO THE PARTIES ON

13 September 2019

FOR THE TRIBUNAL OFFICE

#### Public access to employment tribunal decisions

Judgments and reasons for the judgments are published, in full, online at www.gov.uk/employment-tribunal-decisions shortly after a copy has been sent to the claimant(s) and respondent(s) in a case.



## **NOTICE**

## THE EMPLOYMENT TRIBUNALS (INTEREST) ORDER 1990

Tribunal case number(s): 2400208/2019

Name of **Piggy B & Sweet** v **Commissioners For** case(s): **Green Tavern Ltd Revenue And Customs** 

The Employment Tribunals (Interest) Order 1990 provides that sums of money payable as a result of a judgment of an Employment Tribunal (excluding sums representing costs or expenses), shall carry interest where the full amount is not paid within 14 days after the day that the document containing the tribunal's written judgment is recorded as having been sent to parties. That day is known as "the relevant decision day". The date from which interest starts to accrue is called "the calculation day" and is the day immediately following the relevant decision day.

The rate of interest payable is that specified in section 17 of the Judgments Act 1838 on the relevant decision day. This is known as "the stipulated rate of interest" and the rate applicable in your case is set out below.

The following information in respect of this case is provided by the Secretary of the Tribunals in accordance with the requirements of Article 12 of the Order:-

"the relevant decision day" is: 13 September 2019

"the calculation day" is: 14 September 2019

"the stipulated rate of interest" is: 8%

MRS L WHITE
For the Employment Tribunal Office