Case No: 2423853/2017

EMPLOYMENT TRIBUNALS

Claimant: **Mr G S Heire**

Respondent: **European Toughened Glass (Manchester) Ltd**

CERTIFICATE OF CORRECTION

Employment Tribunals Rules of Procedure 2013

Under the provisions of Rule 69, the Reserved Judgment sent to the parties on 6 July 2021 is corrected as set out in block type at paragraph 57(2).

Employment Judge Feeney
Date: 30 December 2021

SENT TO THE PARTIES ON

7 January 2022

FOR THE TRIBUNAL OFFICE

Important note to parties:
Any dates for the filing of appeals or reviews are not changed by this certificate of correction and corrected judgment. These time limits still run from the date of the original judgment, or original judgment with reasons, when appealing.

Case No: 2423853/2017

EMPLOYMENT TRIBUNALS

Claimant: Mr G S Heire

Respondent: European Toughened Glass (Manchester) Limited

Heard at: Manchester (by CVP) On: 15 and 16 October 2020
1 December 2020
9 June 2021 (in chambers)

Before: Employment Judge Feeney

REPRESENTATION:

Claimant: Mr N Grundy, Counsel
Respondent: Ms Althea Brown, Counsel

JUDGMENT ON REMEDY

The judgment of the Tribunal is that:

It is just and equitable to award the claimant compensation for unfair dismissal and order the respondent to pay the total sum of £41804.42

REASONS

1. The claimant was successful in respect of an unfair dismissal case promulgated on 19 November 2019 following which a remedy hearing was listed. Due to the problems arising from the COVID-19 pandemic it was not possible to list this hearing, which was by CVP, until October 2020. Unfortunately, it was not possible to finish all the evidence within the two days and the matter had to be listed for a further day, 1 December 2020. In the end it was limited to submissions on 1 December 2020 as the respondent decided not to call Mr A Chintalla and Mrs F Johal. Witness statements had been served in respect of each.

2. Further following a preliminary hearing held on 17 January 2019, I had agreed that the respondent could still pursue one issue relevant to remedy relating to

the issue of "glass misappropriation" on the basis that it was not caught by issue estoppel or Henderson v Henderson, and the "car" issue.

Witnesses

3. For the respondent the Tribunal heard from Mr Manjit Johal, Director of the respondent, and Mr Warren Evans, Business Associate. For the claimant the Tribunal heard from the claimant himself.

Evidence

4. I have divided up the issues, recorded the evidence and then indicated my findings. I have not referred to every matter which was raised in cross examination if it did not help me make findings.

The Law

Just and Equitable

5. Section 122(2) of the Employment Rights Act 1996 refers to the issue of reductions in the basic award and states that:

   "(2) Where the Tribunal considers that any conduct of the complainant before the dismissal, or where the dismissal was with notice before the notice was given, was such that it would be just and equitable to reduce or further reduce the amount of the basic award to any extent, the Tribunal shall reduce or further reduce that amount accordingly."

6. In relation to the reduction in the basic award, misconduct coming to light after the dismissal is included in the meaning of section 122(2). In **Hutchinson v Arkon Group Limited & Another**, an EAT case from 1992, an employer demoted H, who then resigned and brought a successful claim of unfair constructive dismissal. After H left the employer discovered that he had, whilst still in the company's employ, set up a rival business. The Tribunal held that this was a breach of trust and confidence warranting a 100% reduction in the basic award. Whilst the misconduct may have come to light after dismissal, the misconduct must have occurred before dismissal.

7. In **Steen v A & S Packaging [2014] EAT** the EAT stated the correct approach was for the Tribunal to:

   (1) Identify the conduct which is said to give rise to possible contributory fault;

   (2) Decide whether that conduct is capable or blameworthy; and

   (3) Decide whether it is just and equitable to reduce the amount of the basic award to any extent.

8. Section 122(2) is to be distinguished from contributory conduct under section 123(6) as it is unnecessary that the employee's conduct should have caused or contributed to the dismissal, indeed the misconduct may only come to light after the dismissal, as referred to above.

9. The principle is set out in **W Devis v Atkins [1977] Court of Appeal**. In this case the employee was the manager of an abattoir who was dismissed because the employer was not satisfied with his methods of making purchases. Several weeks later the employer received information suggesting that the employee had been dishonestly dealing in live animals. The Tribunal ruled the employee's dismissal to be unfair but decided, in light of the subsequently discovered information, that it was not just and equitable to make any award. The House of Lords upheld the Tribunal's decision and said it was clear on the basis of the information that subsequently came to light that the employee could have been fairly dismissed if the employer had known about his conduct. The fact that the employee had not suffered any injustice meant that applying what is now section 123(1) it was not just and equitable that he should receive any award.

10. In relation to the compensatory award, section 123(1) provides:

    (1) Subject to the provisions of this section and section 124…the amount of the compensatory award shall be for such amount as the Tribunal considers just and equitable in all the circumstances having regard to the loss sustained by the complainant in consequence of the dismissal insofar as that loss is attributable to action taken by the employer.

11. Cases where Tribunals may decide it is just and equitable to reduce compensation under this head can be divided into two types:

    (1) Whereby the time of the Tribunal hearing the employer can show that the employee is guilty of misconduct that would have merited dismissal even if the employer did not know about that misconduct at the time of the dismissal; and

    (2) Cases where a dismissal has been rendered unfair solely because of procedural failings and the dismissal procedure, but the Tribunal is satisfied that the employee would nevertheless have been fairly dismissed at a later date or if the employer had followed proper procedure.

12. The second type is known as a **Polkey** reduction. This was not in issue here. Rather, the first scenario, misconduct not known to the employer at the date of dismissal. It is considered that the words "just and equitable" allow the Tribunal to decide this.

13. Whilst the Tribunal has already decided that there was no contributory conduct the Tribunal was entitled to consider the claimant's culpable or blameworthy conduct pre-dismissal which the respondent became aware of after dismissal in deciding what, if any, compensation the claimant should be awarded.

Mitigation of Loss

14. Section 123(4) of the Employment Rights Act 1996 provides that:

"In ascertaining the loss (sustained by the claimant) the Tribunal shall apply the same rule concerning the duty of a person to mitigate his loss as applies to damages recoverable under the common law of England and Wales…"

15. The test is simply whether the employee's conduct in taking or refusing a particular source of income is reasonable on the facts of each case, and commonly whether sufficient effort has been made to find alternative remunerative work.

16. The burden of proof in establishing that the claimant has failed to mitigate his loss is on the respondent. Where a Tribunal finds that there has been a failure to mitigate loss the Tribunal then has to decide at what point the claimant should have mitigated his loss and what amount of earnings he was likely to have obtained had be properly mitigated his loss, and it must be that employee taking into account all their attributes, such as their age and health.

17. In **Tandem Bars Limited v Pilloni EAT [2012]** the EAT stressed that rather than concentrating on what the employee actually did to find work the Tribunal's focus should be on the steps that were reasonable for him or her to take in the circumstances. It is accepted that older employees, pregnant employees and people in poor health are particularly likely to have problems obtaining new employment.

Terms and conditions – particulars

18. Sections 1 to 6 of the Employment Rights Act 1996 ('the 1996 Act') set out the requirement to provide an employee with their terms and conditions of employment, it does not have to be the contract of employment but often it is. Where the particulars have not been provided under section 11 of the 1996 Act an employee can complain to the employment Tribunal and the remedy under section 38 of the Employment Act 2002 is either two weeks or four weeks' pay.

Findings of Fact

<u>Glass Misappropriation</u>

19. Mr Johal the owner and MD of the respondent business (of which the claimant had run the Manchester branch) stated that when he attended the tribunal in Manchester he had a conversation with an employee, Anand Chintalla, (who was giving evidence at the original Tribunal for the respondent), about where the claimant lived. Although the claimant was his cousin he had never visited his home. He said he was just curious.

20. Mr Chintalla's statement said:

"About two days before the Tribunal hearing Mr Johal asked me what type of house the claimant lived in and how many properties he had."

Mr Chintalla said he was surprised by this as they were cousins. Mr Chintalla had been a tenant in one of the claimant's properties and the claimant lived in the other.

21. Mr Johal asked Mr Chintalla if he had any photographs of that house and he advised him he did not have to have photos as he could use Google maps to see both houses. Accordingly, Mr Johal asked Mr Chintalla to do that and he sent him the links to both the properties.

22. On looking at the pictures Mr Johal asked him about the glass extensions and Mr Chintalla said they were not there when he was there.

23. Mr Johal said that he attended the properties on the first day of the hearing because he could see that there was a considerable amount of glass had been used at both properties to build conservatories, and he went to the properties to check that that was indeed the case. Photographs were taken. The claimant believed to obtain these photographs Mr Johal would have had to trespass on his property. Mr Johal wished to give evidence that he had not allowed or given permission for the claimant to use this glass on his properties. However, this matter was not discussed at length in the original Tribunal as I advised it was not relevant to liability issues and should not be pursued.

24. Its relevant to note that on attending Manchester for the purposes of the first Tribunal Mr Johal, owner and Managing Director of the respondent, advised me that he and his wife were travelling daily from London to Manchester and did not stay overnight

25. It should also be pointed out that Mr Johal's version of what happened to identify the fact the glass was there differed between his witness statement at paragraph 4 and the letter of 18 December 2018 raising the matter with the claimant. The letter said:

    "On the first day of the at the Employment Tribunal in Manchester our client's Managing Director and his wife attended at Tribunal after having visited your two properties in Manchester. Upon attendance at the two properties, one of which was rented out by you to a current employee of our client, it was discovered that glass manufactured at our client's premises was installed in situ at both of your properties. This glass was discovered in situ for the first time on the morning of day one of the Employment Tribunal hearing. The glass was present absent out client's knowledge and permission and was financially unaccounted for by you to our client…Our client's Managing Director gave oral evidence of his latter discovery of the glass to the Tribunal and we understand of the fact that had he known of its existence sooner he would have had no option but to summarily dismiss you for its unauthorised misappropriation."

26. Mr Johal's witness statement states that on 1 October he became aware through an employee of the respondent that the claimant had obtained and used glass from the respondent in his home for the purposes of an extension which he had built which he had not authorised. This does not at all accord with either the letter or Mr Chintalla's version of events.

27. In addition, the claimant pointed out that in fact the claimant's representative had mentioned this prior to the start of the Tribunal as it was being used in settlement negotiations, albeit it was suggested (and we have had a separate hearing on this) that the respondent's representative at that time had indicated

they were not going to pursue the issue at Tribunal. Accordingly the claimant said that that the different versions of events undermined the respondent's credibility.

28. The photographs showed glass extensions or conservatories at each property. Mr Johal said he believed all the glass came from his factory and had not been paid for. Neither had he given the claimant permission to take the glass free of charge and would not have done so without knowing how much and what type. He stated that the claimant had not produced any evidence that he had paid for the glass, any invoices describing the glass or proof it had been agreed he could have it free of charge. He gave evidence that there was a system in place where glass which it was agreed members of staff could have free of charge was documented.

29. The respondent in support of their argument provided some documentation showing that for employees to receive glass without payment there always had to be a form that was filled in stating what the glass was, and it would be marked "FOC" (free of charge).

30. In relation to the "free of charge" all the documentation arose after the claimant's original hearing and therefore I find them irrelevant to the question of whether during the claimant's employment he was required to fill in this form. In fact the introduction of this evidence on the face of it could well have misled the Tribunal had the dates not clearly been noticed. There were a couple of invoices for glass being provided to Mr Johal, but these were simply recording the amount of glass and added nothing to any evidence regarding whether or not the firm did have a procedure where employees could request free glass and it would be approved.

31. Accordingly, I find there was no such procedure during Mr Heire's employment.

32. The claimant's evidence was that he had had many conversations with the respondent late at night during his employment with the respondent until they fell out, and that he had discussed this with him in those conversations particularly in 2008 and no doubt Mr Johal no longer remembered this, but Mr Johal had agreed that the claimant could use glass from the company without payment. He would sometimes just tell him what he was taking and Mr Johal did not object.

33. There was other potentially contradictory evidence from the claimant – that Mr Johal would not have said no had he asked him, or had he asked him every time and that it was in effect a 'perk' of the job. In support of his contention that Mr Johal was rather blasé about his glass the claimant said thousands of pounds worth of glass had been left behind when the factory moved to different premises in Manchester. There was no verification of this so I did not take it into consideration

34. In addition, the respondent relied on the testimony of Mr Warren Evans who was a client of the respondent in the sense that they would cut the glass.

35. Mr Evans was involved in the claimant's conservatory building. He gave evidence on behalf of the respondent to the Tribunal. In particular, in 2014 the claimant called and spoken to Mr Evans' in-house architect, Bob. They were, to the best of Mr Evans' knowledge, personal friends, and the claimant had called him asking him to manufacture some items of glass for him to use in an extension at his house. Some drawings were done by Mr Evans' employees and the glass was delivered to them, Mr Evans imagined, in the respondent's lorry for his employees to work on, and he presumed it was glass from the respondent's company.

36. The claimant relied on this to show that he was not hiding the fact that he was using glass from the firm to construct his conservatory.

37. In respect of this issue arising in the Tribunal proceedings, Mr Evans said in early October 2018 the claimant and himself spoke on the phone and the claimant asked him to hold off disclosing for as long as possible the fact that he had glass from the respondent's company delivered to him for work to be performed on that glass and subsequently returned. However, the claimant's version of this was that yes he had spoken to Mr Evans, who had rung him saying that Mr Johal had contacted him to give evidence, and that simply Mr Heire had said if he could just hold off doing that for as long as reasonably possible as this might avoid him having to eb involved.

38. The claimant gave evidence that he had three phone calls with Mr Evans:

    (1) The first to tell him he had won his case;

    (2) The second in which Mr Evans himself accepted he might have made to the claimant, and Mr Evans agreed with the claimant's paragraph 33 where he said that Mr Evans had called him "to inform me Mr Johal had been in contact with him to ask him about work Mr Evans had carried out for the claimant 4-5 years ago", and that Mr Evans had said Mr Johal would be finding it hard to accept the fact the Tribunal Judgment had gone against him. The claimant said he said that Mr Johal was going a bit unhinged and Mr Chintalla seemed to be egging him on. "I said that Mr Evans should give Mr Johal the information he wanted but try and keep it to a minimum as he would only end up roping Mr Evans into the dispute". Mr Evans said he had to work with Johal in the future and therefore he would need to pass on the information Mr Johal wanted but he would hold off a while. Mr Evans agreed that this was the gist of the conversation and accordingly the description in Mr Evans' witness statement that the claimant sought to dissuade from mentioned the glass to Mr Johal was an exaggeration, and in fact it was put in a much more measured way;

    (3) The third conversation was on the day of the hearing. Mr Evans did not arrive on time and the claimant, although he does not remember it, believes he may have rung Mr Evans to see where he was and whether he was coming to give evidence at the Tribunal, and Mr Evans' brother answered asking him to desist from contacting him.

39. Accordingly, I prefer the claimant's recollection of the telephone calls, which Mr Evans did not dissent from.

40. In addition, there was a dispute about the value of the panels with the respondent stating that they were worth £60,000 from looking at them. The claimant said they were probably worth £945, bearing in mind that they were used over a 12-13 period, that they 6mm opti-white glass panels and 6mm opti-white K. At cost these are £7.50 per square metre and he calculated it thus: 24 square metres x 2 (£360), 14 square metres x 3 (£315), 12 square metres x 3 (£270). It was the claimant's evidence that even at retail price of £22.50 per square metre this would only amount to £3,000.

41. Mr Johal had no evidence to corroborate his estimate of £60,000 and common sense suggests that considering the photographs and the size of the extensions it was highly unlikely that the cost of the raw materials for building those two conservatories would come to £60,000 given that the retail cost including building, electric, etc., of most average conservatories is around £20,000. There is nothing exceptional about these conservatory add-ons at all.

Credibility

42. The issues really turned on credibility. The respondent suggested that the claimant was not credible because in cross examination he stated he did not have to keep asking Mr Johal because he would not have said no (this is whether he could have glass). This suggests that he did not ask on every occasion. There was also a lot of glass used, as can be seen from the photographs. He also let slip that he felt because of his position and what he was paid he was entitled to free glass. He did not keep any record at all of how much glass was used, and further they would ask the Tribunal to take into account the phone call with Mr Evans where he was trying to persuade him not to give evidence in relation to the glass.

43. I prefer the claimant's version of events. I was particularly concerned about the production of the “free of charge” invoices, which in my mind undermine the respondent’s credibility as they appear to have been manufactured post the liability hearing in order to support the respondent’s case regarding the glass misappropriation. The fact that there were no invoices at all from either Manchester or London prior to the claimant's liability hearing shows that there was no such system in place as suggested by the respondent. It also shows that pre the liability hearing there was glass being given free to employees, as it cannot be the case no glass was ever given free prior to the liability hearing then suddenly it was being given out. Accordingly, this is corroborative evidence of the claimant’s position that individuals were allowed free glass and no record was kept of it. The fact that there were two invoices prior to the liability hearing does not undermine this as they were to Mr Johal himself and were a record of what he had personally requested and required, not at all the same as the FOC invoices.

44. In addition, the claimant pointed out that Mr Chintalla was present as in effect Assistant Manager, described as the eyes and ears of Mr Johal throughout a significant period of the claimant's employment, and at no time did he feel the

need to comment to Mr Johal on the existence of these conservatories, and he would have been aware that some work was being done either as a tenant of the claimant or because he was working at the factory. Accordingly either he mentioned it to Mr Johal and Mr Johal was unconcerned because he had given permission, or he did not mention it to Mr Johal because there was nothing unusual in the activity. There was evidence also that Mr Chintalla had received glass.

45. The respondent stated that an adverse inference should not be drawn from the fact that they did not call Mr Chintalla. The respondent had sufficient evidence without doing this, and that the Tribunal should look at credibility afresh. I did look at credibility afresh however there was a discrepancy in the different versions of how the glass came to light. Nevertheless I accept that it came up in casual conversation and that Mr Chintalla showed the google map photographs to the respondent and his enquiries went from there.

46. However, on the balance of probabilities I prefer the claimant's evidence in most respects, because it is inherently more plausible that Mr Johal would have forgotten the exchange given the passage of time and because the claimant's evidence in regard to the Evans phone calls was coherent and ultimately agreed in the main by the respondent's witness.

47. Therefore I find that he had asked Mr Johal for permission to use glass for some work at his property, and Mr Johal had agreed to it, as it appears he agreed on numerous occasions as is shown by the post liability hearing system that was brought in regarding free of charge glass. It was not surprising that after such a long period of time there would be no evidential trail regarding what glass was used and its cost. The claimant would firstly see no need for it, and even if he had seen the need the passage of time means that this paperwork was no longer likely to be available as all the glass was installed by 2015. On the balance of probabilities, it is more likely that Mr Johal has forgotten these conversations than that the conversations never took place. They had a good relationship at the time.

48. In respect of the claimant's cross examination answers which were inconsistent with his primary case that he had express permission I find that the claimant was a rather voluble and garrulous individual who was speculating on what would have had happened if there was no express permission.

Car

49. Separately from the glass misappropriation point was the issue of the car provided to the claimant when he began working for the respondent. The car was not raised until later on in the proceedings, but the respondent's case was that it was not a gift and that the claimant should give credit for the value, which they say is £700. The car was registered in the claimant's name and the claimant was responsible for insurance. He was responsible for arranging and paying for the MOT and after the first year he paid the car tax. He also arranged and paid for any repairs, including replacement tyres, etc. If the car had not been a gift I would have expected there to be some paperwork around this – emails of some description – setting out an agreement between the parties, and

that if it was in essence a company car owned by the company they would have been paying for the insurance, the MOT, repairs, etc.

50. Accordingly, on the balance of probabilities I find that the car was a gift to the claimant and he does not have to give credit for the value.

Future Employment

51. Another issue which arose was how long the claimant was intending to work for. This had come up at the liability hearing as part of the respondent's case was that the claimant had always said he was intending to retire quite soon. The claimant now states that he was intending to carry on working for the respondent for a period of time in order to ensure the new factory was up and running – it had moved from Wythenshawe to Cheadle. In his witness statement the claimant said he believed it would take another four years to get into a position where he could leave it, and the intention was that he and his right-hand man, Mr Birdi, would retire after the four years, however the claimant was dismissed and Mr Birdi then retired quite soon afterwards.

52. The respondent suggested that this was nonsense and that Mr Chintalla had advised that the claimant had made the decision to retire in September 2017, although the Grounds of Resistance said June 2017. However, in my Judgment on liability I found this was not the case. The respondent stated this was unlikely given that the claimant had a difficult relationship with Mr Johal by this stage and that he had been in relatively poor health and in his late sixties and in receipt of a pension income of approximately £1,350 per month. However, I do not accept that the receipt of that pension income would make any difference whatsoever to the claimant's decision as to when he would retire. However, I do think it unlikely that the claimant would have worked for another four years given how difficult things were becoming generally, and I find it is likely that the claimant would have left voluntarily within 12 months of his dismissal. I also considered that that resignation would have been without any constructive dismissal liability arising although I was not addressed specifically on this it is inherent to a finding in this area that there is no other erstwhile unfair dismissal related reason for the employment ending.

Mitigation

53. In relation to whether the claimant has mitigated his loss, the claimant did apply for other jobs. There are very little jobs available in this specialised area, but he failed to secure a position in the two he applied for. He has written to ask them to keep him in mind for future roles, however taking into consideration age discrimination generally in the workplace it appears unlikely that the claimant would obtain further employment due to his age. He is 70 on 15 January 2021, and it is highly unlikely as well that he could obtain employment in respect of his previous work where he was Head of Department of Business Studies and Staff Development at South Manchester College until September 1998. Obviously, he had been out of that line of work for a very long time and took early retirement and his teacher's pension, therefore it is implausible he would be able to obtain paid work in that sector. Accordingly, I find the claimant has mitigated his loss.

Summary

54. Accordingly, I find that the respondent cannot rely on the allegation of glass misappropriation to reduce or extinguish the claimant's compensation, as I have found factually that the glass was not misappropriated for the reasons given above. I find that the claimant did seek to mitigate his loss sufficiently, however I do find that the claimant would not have worked for another four years: I find on the balance of probabilities he would have worked for another 12 months. In addition, I find that the car was a gift.

55. **Statement of terms and conditions of employment**

56. The claimant did not have a statement of terms and conditions and whilst I accept the evidence that he was responsible for passing employment contracts onto the workforce he managed that does not absolve the respondent's from a responsibility to ensure the claimant had a contract. Accordingly, I award 2 weeks in relation to this, as there is a mitigating factor.

Award

57. Accordingly, I make the following award:

(1) Unfair dismissal – basic award	
1.5 x 17 x £489	£12,469.50
(2) Unfair dismissal – financial loss	
12 months from the claimant's last day of employment – from 29 June 2017 to 28 June 2018 – 52 weeks x £535.71	£27,856.92
(3) Loss of statutory rights	£500.00
(4) Failure to provide written statement of particulars of employment – 2 x £489	£978.00
Total	**£41,804.42**

Employment Judge Feeney

Date: 6 July 2021

RESERVED JUDGMENT AND REASONS
SENT TO THE PARTIES ON
6 July 2021

FOR THE TRIBUNAL OFFICE

Case No: 2423853/2017

NOTICE

THE EMPLOYMENT TRIBUNALS (INTEREST) ORDER 1990

Tribunal case number: **2423853/2017**

Name of case: **Mr G S Heire** v **European Toughened Glass (Manchester) Ltd**

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 judgment day" is: 6 July 2021

"the calculation day" is: 7 July 2021

"the stipulated rate of interest" is: **8%**

Mr S Artingstall
For the Employment Tribunal Office

INTEREST ON TRIBUNAL AWARDS

GUIDANCE NOTE

1. This guidance note should be read in conjunction with the booklet, 'The Judgment' which can be found on our website at www.gov.uk/government/publications/employment-tribunal-hearings-judgment-guide-t426

   If you do not have access to the internet, paper copies can be obtained by telephoning the tribunal office dealing with the claim.

2. The Employment Tribunals (Interest) Order 1990 provides for interest to be paid on employment tribunal awards (excluding sums representing costs or expenses) if they remain wholly or partly unpaid more than 14 days after the date on which the Tribunal's judgment is recorded as having been sent to the parties, which is known as "the relevant decision day".

3. The date from which interest starts to accrue is the day immediately following the relevant decision day and is called "the calculation day". The dates of both the relevant decision day and the calculation day that apply in your case are recorded on the Notice attached to the judgment. If you have received a judgment and subsequently request reasons (see 'The Judgment' booklet) the date of the relevant judgment day will remain unchanged.

4. "Interest" means simple interest accruing from day to day on such part of the sum of money awarded by the tribunal for the time being remaining unpaid. Interest does not accrue on deductions such as Tax and/or National Insurance Contributions that are to be paid to the appropriate authorities. Neither does interest accrue on any sums which the Secretary of State has claimed in a recoupment notice (see 'The Judgment' booklet).

5. Where the sum awarded is varied upon a review of the judgment by the Employment Tribunal or upon appeal to the Employment Appeal Tribunal or a higher appellate court, then interest will accrue in the same way (from "the calculation day"), but on the award as varied by the higher court and not on the sum originally awarded by the Tribunal.

6. 'The Judgment' booklet explains how employment tribunal awards are enforced. The interest element of an award is enforced in the same way.