



EMPLOYMENT TRIBUNALS

Appellant: Riverside Nursery School

Respondent: Commissioners for Revenue and Customs

Heard at: London South Employment Tribunal, Croydon
On: 21 March 2023

Before: Employment Judge Abbott

Representation

Appellant: Mr Enley Taylor, director

Respondent: Mr Nick Bidnell-Edwards, barrister, instructed by HMRC

JUDGMENT

The appeal is dismissed.

This is because section 19F(2) of the National Minimum Wage Act 1998 (*Withdrawal of notice of underpayment*) applies. The appellant does not pursue an application for costs, so no question of jurisdiction arises.

Employment Judge Abbott

Date: 21 March 2023