



## EMPLOYMENT TRIBUNALS

<b>Claimant</b>	Mr P J Foster
<b>Represented by</b>	In person
<b>Respondent</b>	Leetent Ltd
<b>Represented by</b>	Did not appear and was not represented

<b>Employment Judge</b>	<b>Ms A Stewart (sitting alone)</b>
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**Held at:** London Central by CVP                      **on:** 10 April 2025

## JUDGEMENT

**1**      The Claimant's complaint, under section 23 of the Employment Rights Act 1996, that he has suffered unlawful deductions from his wages in the sum of £96,731.00 is well-founded and succeeds.

**2**      Accordingly, it is ordered that the Respondent pay to the Claimant the sum of £96,731.00 gross, from which the Claimant undertakes to pay due Income Tax and National Insurance contributions to the Isle of Man tax authorities, for which he is liable.

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**Employment Judge A Stewart**

Date 10 April 2025

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Judgment sent to the parties on

16 April 2025

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FOR THE TRIBUNAL OFFICE

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## **REASONS**

### **Conduct of the hearing:**

1 The Respondent has failed to enter a Response to the Claimant's claim and has failed to respond to the Tribunal's communications or to the Claimant. Accordingly, the Tribunal decided to proceed with the hearing in the absence of the Respondent, under **Rule 47 of the Employment Tribunal Procedure Rules 2024**.

2 The Tribunal heard evidence on oath from the Claimant and had before it the Claimant's Employment Contracts, pay slips and relevant bank statements and other documents.

### **Facts**

3 The Claimant worked as Managing Director for the Respondent from 6 April 2023 until 31 October 2024 at an annual salary of £120,000.00 gross. He was not paid for September and October 2024. He ceased working on 31 October 2024 because he was not paid, despite promises, and is entitled to 6 months contractual notice/pay on termination. His accrued, untaken annual leave has not been paid. He has since discovered that his employer did not pay his tax and national insurance to the tax authorities for the previous 5 months, April to August 2024 inclusive.

### **Jurisdiction**

5 Throughout his employment the Claimant lived and worked exclusively in the Isle of Man and his tax and national insurance were paid in the Isle of Man. His first contract of employment, made between himself and a registered Isle of Man company, 1337proBet Ltd, is signed by both parties and dated 1

April 2023. On 1 April 2024, business ownership was transferred to the Respondent, a company incorporated in the UK on 11 March 2021. The Claimant's second contract of employment, in substantially the same terms, is made between himself and the Respondent and dated 11 April 2024.

6 Both contracts contain identical clauses providing that the governing law of the contract shall be that of England and Wales and that the courts of England and Wales shall have exclusive jurisdiction, in case of dispute.

7 The Claimant had already lodged a parallel unpaid wages claim to this one in the Isle of Man employment Tribunals. However, a former colleague, in substantially the same circumstances as himself, has received a Judgment from the Isle of Man tribunal declining jurisdiction because of identical contractual provisions regarding the proper law of the contract and jurisdiction. The Claimant therefore fully expects to receive the same judgment in respect of his own claim, in due course.

8 The territorial jurisdiction of this Tribunal is governed by the **Employment Tribunal Procedure Rules 2024**. **Rule 8** provides that a claim may be presented in this Tribunal in 4 circumstances (expressed disjunctively), including that; (a) the Respondent or one of them resides or carries on business in England or Wales.

9 The Tribunal is satisfied that the Respondent, the Claimant's employer since April 2024, resides in the UK, since it is registered at Companies house with a London registered address.

10 Accordingly, this Tribunal has jurisdiction to consider the Claimant's complaint of unlawful deduction of wages. He presented his claim to the Tribunal on 24 December 2024, within the primary time limit of 3 months from the date of termination of his employment, 31 October 2024.

### Conclusions

11 The Tribunal was satisfied, on all the evidence before it today, of the Claimant's contractual entitlement and that he was not paid his wages for September and October 2024, nor his contractual 6 months' notice pay, nor his holiday pay and further, that the Respondent has failed to pay his national insurance and income tax for the previous 5 months (April to August 2024 inclusive).

12 The Claimant's evidence was that he and the Respondent had agreed a payment plan in October and again in November 2024, including that he would work only 40% of the time and receive 40% salary, provided that his September and October salaries were paid by specific due dates. No payments were ever made by the Respondent and therefore the Claimant regards himself as discharged from his part in these compromise agreements, due to the Respondent's repudiatory breaches of them, and reverts to claiming his full contractual entitlement.

- 13 He is therefore entitled to the following:
- His salary for September and October 2024 - £20,000.00
  - 16 days untaken holiday pay - £7,455.35
  - Six months notice pay - £60,000.00
  - 5 months tax and NI deducted but not paid onwards - £9,275.65.  
(April to August 2024 inclusive)

**Total: £96,731.00**

14 All of the above figures are ordered to be paid gross and not net, because the Claimant is liable to account to the Isle of Man tax authorities, with whom he is currently in contact about this matter, and there seems scant likelihood that the Respondent will itself account to the tax authorities, should the Judgment be made in net figures.

- 15 Judgment is given accordingly.

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**Employment Judge A Stewart**

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