



# EMPLOYMENT TRIBUNALS

**Appellant:** D Hammond

**Respondent:** HMRC

## JUDGMENT

The appeal is struck out.

## REASONS

1. The Tribunal wrote to the appellant on 24 January 2026 warning them that the Tribunal was considering striking out the appeal. This was because the Notice of Underpayment issued against them, which was the subject of the appeal, had been withdrawn.
2. The letter gave the appellant an opportunity to explain why the appeal should not be struck out, or to request a hearing at which to do so. The appellant has not replied.
3. Therefore, applying Rule 38 of the Employment Tribunal Procedure Rules 2024, I am satisfied that the appeal has no reasonable prospects of success and that it is in accordance with the overriding objective in Rule 3 to strike out the appeal.
4. The appeal is therefore struck out.
5. The hearing on 16 April 2026 will not take place.

Approved by:  
Employment Judge Ord  
Date: 17 March 2026

Sent to the parties on:  
Date: 1 April 2026