Neutral Citation: [2025] UKFTT 00240 (TC)

Case Number: TC09433

FIRST-TIER TRIBUNAL
TAX CHAMBER

By remote video and telephone hearing

Appeal reference: TC/2023/10961

APPLICATION TO STRIKE OUT – Reemtsma *claim – effect of European Union (Withdrawal) Act 2018 and s28, Finance Act 2024 – jurisdiction of Tribunal to decide on* Reemtsma *claims – application dismissed*

Heard on: 12 February 2025
Judgment date: 20 February 2025

Before

TRIBUNAL JUDGE ALEKSANDER

Between

CHRIS POULTON

Appellant

and

THE COMMISSIONERS FOR HIS MAJESTY'S REVENUE AND CUSTOMS

Respondents

Representation:

For the Appellant: in person

For the Respondents: Max Simpson, litigator, of HM Revenue and Customs' Solicitor's Office

DECISION

INTRODUCTION

1. With the consent of the parties, the form of the hearing was video and audio using Microsoft Teams. Mr Poulton initially attended the hearing by telephone link, as he was unable to connect by video for some unexplained reason. However, he was later able to join the hearing by video link. A face-to-face hearing was not held because the Tribunal's practice is for interlocutory matters to be determined by a video hearing. The documents to which I was referred were HMRC's application (with an accompanying bundle of documents), the hearing bundle, an authorities bundle (and a supplementary authorities bundle, and skeleton arguments from both parties.

2. Prior notice of the hearing had been published on the gov.uk website, with information about how representatives of the media or members of the public could apply to join the hearing remotely in order to observe the proceedings. As such, the hearing was held in public.

BACKGROUND FACTS

3. This appeal is in respect of HMRC's decision dated 4 October 2023 to refuse the repayment of VAT in the sum of £9,959.84 under the DIY VAT refund scheme.

4. On 31 August 2018, planning permission was granted for custom self-build housing at in Caxton, Cambridge. On 17 October 2022, a Building Regulation completion certificate was issued for the house.

5. On 7 January 2023, Mr Poulton submitted a "VAT refund for DIY housebuilders claim for new houses" for a refund of VAT totalling £30,960.18, along with 207 invoices.

6. On 27 April 2023, HMRC issued a decision letter to Mr Poulton outlining that a refund of £29,961.63 would be sent to Mr Poulton. The decision letter went on to state that that six invoices could not be refunded as they did not meet the DIY Refund Scheme conditions.

7. On 3 June 2023, Mr Poulton wrote to HMRC enquiring about how to claim back incorrectly charged VAT paid to a contractor for groundworks. Mr Poulton had paid to Hill Plant and Groundworks Ltd ("HPG") amounts in respect of VAT totalling £9,959.84. He had paid these amounts because HPG included these amounts as VAT on invoices in respect of services provided by HPG to Mr Poulton. There is no dispute that the services provided by HPG were zero-rated services, and that HPG were not entitled to charge VAT on these services. The groundworks invoices were not included in the original claim for VAT under the DIY refund scheme. Mr Poulton explained that he had sought to recover the incorrectly charged VAT through Small Claims Court proceedings, but HPG had gone into voluntary liquidation.

8. HMRC treated Mr Poulton's letter as a further claim for a VAT refund under the DIY refund scheme. On 4 October 2023, HMRC wrote to Mr Poulton refusing his claim under the DIY for £9,959.84 VAT in respect of the groundworks.

9. Mr Poulton has now appealed against that decision to this Tribunal.

HMRC APPLICATION TO STRIKE-OUT

10. HMRC have applied to strike out Mr Poulton's appeal

11. Rule 8(2) of the Tribunal Procedure Rules provides;

> (2) The Tribunal must strike out the whole or a part of the proceedings if the Tribunal—
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> (a) does not have jurisdiction in relation to the proceedings or that part of them; and

(b) does not exercise its power under rule 5(3)(k)(i) (transfer to another court or tribunal) in relation to the proceedings or that part of them.

12. Rule 8(3) of the Tribunal Procedure Rules relevantly provides:

> (3) The Tribunal may strike out the whole or a part of the proceedings if—
>
> […]
>
> (c) the Tribunal considers there is no reasonable prospect of the appellant's case, or part of it, succeeding.

13. In other words – the Tribunal must strike out an appeal if the relevant statute does not give it any jurisdiction to hear the appeal (Rule 8(2)), and the Tribunal has discretion whether or not to strike out an appeal if it considers that there is no reasonable prospect of the appeal succeeding (Rule 8(3)(c)). The Tribunal must exercise its discretion under Rule 8(3) in a judicial manner.

14. The Upper Tribunal in *The First De Sales Ltd Partnership and others v Revenue and Customs Commissioners* [2018] UKUT 396 relied on a statement of principles set out by Lewison J in *Easyair Ltd (t/a Openair) v Opal Telecom Ltd* [2009] EWHC 339 (Ch) at [15] drawn from a number of other cases, and approved by the Court of Appeal in *AC Ward & Sons v Caitlin Five Limited* [2009] EWCA 1098, which it considered to be applicable when determining an application for strike out. The Upper Tribunal cited these seven principles at [33] as follows:

> i) The court must consider whether the claimant has a "realistic" as opposed to a "fanciful" prospect of success: *Swain v Hillman* [2001] 1 All ER 91;
>
> ii) A "realistic" claim is one that carries some degree of conviction. This means a claim that is more than merely arguable: *ED & F Man Liquid Products v Patel* [2003] EWCA Civ 472 at [8];
>
> iii) In reaching its conclusion the court must not conduct a "mini-trial": *Swain v Hillman*;
>
> iv) This does not mean that the court must take at face value and without analysis everything that a claimant says in his statements before the court. In some cases it may be clear that there is no real substance in factual assertions made, particularly if contradicted by contemporaneous documents: *ED & F Man Liquid Products v Patel* at [10];
>
> v) However, in reaching its conclusion the court must take into account not only the evidence actually placed before it on the application for summary judgment, but also the evidence that can reasonably be expected to be available at trial: *Royal Brompton Hospital NHS Trust v Hammond (No 5)* [2001] EWCA Civ 550;
>
> vi) Although a case may turn out at trial not to be really complicated, it does not follow that it should be decided without the fuller investigation into the facts at trial than is possible or permissible on summary judgment. Thus the court should hesitate about making a final decision without a trial, even where there is no obvious conflict of fact at the time of the application, where reasonable grounds exist for believing that a fuller investigation into the facts of the case would add to or alter the evidence available to a trial judge and so affect the outcome of the case: *Doncaster Pharmaceuticals Group Ltd v Bolton Pharmaceutical Co 100 Ltd* [2007] FSR 63;
>
> vii) On the other hand it is not uncommon for an application under Part 24 to give rise to a short point of law or construction and, if the court is satisfied that it has before it all the evidence necessary for the proper determination of

> the question and that the parties have had an adequate opportunity to address it in argument, it should grasp the nettle and decide it. The reason is quite simple: if the respondent's case is bad in law, he will in truth have no real prospect of succeeding on his claim or successfully defending the claim against him, as the case may be. Similarly, if the applicant's case is bad in law, the sooner that is determined, the better. If it is possible to show by evidence that although material in the form of documents or oral evidence that would put the documents in another light is not currently before the court, such material is likely to exist and can be expected to be available at trial, it would be wrong to give summary judgment because there would be a real, as opposed to a fanciful, prospect of success. However, it is not enough simply to argue that the case should be allowed to go to trial because something may turn up which would have a bearing on the question of construction: *ICI Chemicals & Polymers Ltd v TTE Training Ltd* [2007] EWCA Civ 725.

15. HMRC's application is made under both Rules 8(2) and 8(3)(c) – the applicable provision depending on the legal basis of Mr Poulton's claim, in particular whether his claim is made under:

(a) s35, Value Added Tax Act 1994 ("VATA");

(b) s80,VATA; or

(c) the EU's general principle of effectiveness (a "*Reemtsma*" claim).

16. HMRC assert that since Brexit, there is no longer any basis for making *Reemtsma* claims, and that therefore his appeal must be struck out under Rule 8(2) on the basis that the Tribunal has no jurisdiction.

17. Alternatively, if *Reemtsma* claims have survived Brexit, HMRC acknowledge that the Tribunal has jurisdiction to hear an appeal in respect of the refusal by HMRC of a claim made under s35 or 80 VATA, but submit that his case has no reasonable prospect of success, and that his appeal should be struck out under Rule 8(3)(c).

REEMTSMA CLAIMS

18. In *Reemtsma Cigarettenfabriken GmbH v Ministero delle Finanze* (Case C-35/06) ("*Reemtsma*") the CJEU held that, in order to give effect to the EU law principle of effectiveness, a third party should in principle be able to make a claim for incorrectly paid VAT against the relevant tax authority where it was impossible or excessively difficult to reclaim it from the relevant contractor:

> 41. In that regard, as rightly submitted by the Commission, if reimbursement of the VAT becomes impossible or excessively difficult, in particular in the case of the insolvency of the supplier, those principles may require that the recipient of the services to be able to address his application for reimbursement to the tax authorities directly. Thus, the Member States must provide for the instruments and the detailed procedural rules necessary to enable the recipient of the services to recover the unduly invoiced tax in order to respect the principle of effectiveness.
>
> 42. The answer to the second part of the second question must therefore be that the principles of neutrality, effectiveness and non-discrimination do not preclude national legislation, such as that at issue in the main proceedings, according to which only the supplier may seek reimbursement of the sums unduly paid as VAT to the tax authorities and the recipient of the services may bring a civil law action against that supplier for recovery of the sums paid but not due. However, where reimbursement of the VAT would become

> impossible or excessively difficult, the Member States must provide for the instruments necessary to enable that recipient to recover the unduly invoiced tax in order to respect the principle of effectiveness.

19. The principles set out in *Reemtsma* were reaffirmed by the CJEU in its decision in *Danfoss A/S, Sauer-Danfoss ApS v Skatteministeriet* (Case C-94/10) (which concerned duty charged by a member state in breach of EU law rather than tax wrongly paid due to an error by the supplier), and by the Supreme Court in *Commissioners for HM Revenue and Customs v Investment Trust Companies* [2017] UKSC 29, where Lord Reed stated:

> 92 […] In these passages, the insolvency of the taxable person is given as an example of circumstances where reimbursement by that person might prove impossible or excessively difficult, and where the principle of effectiveness would therefore be infringed. It is the most likely example to arise in practice, but it cannot be treated as necessarily exhaustive. The governing principle of effectiveness means that the purchaser must, in principle (and subject to procedural rules which are compatible Page 34 with the principle of effectiveness, such as reasonable limitation periods), be able to recover from the member state where reimbursement by the taxable person would be impossible or excessively difficult.

20. HMRC accept that, in principle, under EU law principles of effectiveness, a third party such as Mr Poulton, could (prior to Brexit) have claimed a repayment of incorrectly charged VAT from HMRC, where, following the decisions of the CJEU in *Reemtsma* and *Danfoss*, and that of the Supreme Court in *ITC*, it would have been impossible or excessively difficult for Mr Poulton to claim a repayment from the contractor.

21. Mr Poulton's claim is made on the basis that it has become impossible or excessively difficult for him to claim repayment from HPG because of its voluntary liquidation.

22. However, HMRC submit that following the UK's withdrawal from the EU, any right of action based on a failure to comply with the general principles of EU law such as effectiveness, has been removed, and therefore the limited third party right conferred by *Reemtsma*, no longer exists. For the period from 1 January 2021 (when the relevant provisions of the European Union (Withdrawal) Act 2018 came into force), until 31 December 2023, paragraph 3(1), Schedule 1, EUWA provided that there is no right of action in domestic law after 1 January 2021 based on a failure to comply with any of the general principles of EU law. EUWA was amended by the Retained EU Law (Revocation and Reform) Act 2023 ("REULA") with effect from 1 January 2024. Paragraph 3, Schedule 1, EUWA was repealed, and a new s5(A4) was inserted into EUWA which provides that no general principle of EU law is part of domestic law after the end of 2023.

23. Although s28, Finance Act 2024 ("s28") was included in the Authorities Bundle, no reference was made to this provision in HMRC's strike out application or in its skeleton argument. HMRC only addressed this provision after I specifically raised it with Mr Simpson in the hearing. Section 28 provides:

> **Interpretation of VAT and excise law**
>
> (1) This section makes provision about how—
>
> (a) the European Union (Withdrawal) Act 2018 ("EUWA 2018"), and
>
> (b) the amendments made to that Act by the Retained EU Law (Revocation and Reform) Act 2023 ("REULA 2023"), are to apply for the purpose of interpreting enactments relating to value added tax or any duty of excise ("VAT and excise law").

(2) Section 4 of EUWA 2018 (retained EU rights, powers, liabilities etc) continues to have effect (despite the provision made by section 2 of REULA 2023) for the purpose of interpreting VAT and excise law subject to the following exception.

(3) The exception is that Articles 110 and 111 of the Treaty on the Functioning of the European Union (which relate to internal taxation on products) have no effect for that purpose.

(4) Section 5(A1) to (A3) of EUWA 2018 (which are inserted by section 3 of REULA 2023 and which abolish the supremacy of EU law) have effect in relation to VAT and excise law as they have effect in relation to other domestic enactments but only so far as they relate to the disapplication or quashing of any enactment as a result of EU law (and, accordingly, the superseded provisions continue to have effect for the purpose of interpreting VAT and excise law).

(5) Retained general principles of EU law—

(a) continue to be relevant (despite the provision made by section 4 of REULA 2023) for the purpose of interpreting VAT and excise law in the same way, and to the same extent, as they were relevant for that purpose before the coming into force of that section, but

(b) otherwise have effect for that purpose subject to the provision made by that Act (including, in particular, the amendments made by section 6 of that Act (role of courts)).

(6) In this section—

(a) the reference to any duty of excise is to be read in accordance with section 49 of TCTA 2018,

(b) the reference to the superseded provisions is a reference to section 5(1) to (3) of EUWA 2018 as those subsections had effect immediately before the passing of REULA 2023, and

(c) the reference to retained general principles of EU law is to be read in accordance with EUWA 2018 as that Act had effect immediately before the passing of REULA 2023.

(7) This section needs to be read with sections 42 and 47 of TCTA 2018 (which make other provision about EU law relating to VAT and excise law and which continue to have effect for the purpose mentioned in subsection (1) above).

(8) This section is treated as having come into force on 1 January 2024.

24. At the request of Mr Simpson, I adjourned the hearing for around 30 minutes to allow him to take instructions on the effect of s28. Having taken instructions, he submitted that s28 effectively made no difference to HMRC's case. He submitted that any *Reemtsma* claim could only properly be made in the County Court (a matter which I address below), but even if such a claim was made, any right to make a *Reemtsma* claim had been abolished with effect from 1 January 2021. HMRC submit that s28 applies solely for the purposes of interpretation of VAT and excise law, and does not allow a *Reemtsma* claim to be made in respect of VAT or excise duties.

25. The principles set out in the decision of the Upper Tribunal in *First De Sales* cautions against "mini trials". The decision does, however, go on to say that where there is a short point of law or construction, it should grasp the nettle and decide it. However, in the circumstances of this case, I am not satisfied that the parties have had an adequate

opportunity to address the s28 issue in argument and I therefore consider that any decision on the application of s28 to *Reemtsma* claims should be left to the substantive hearing, and I decline to make any findings on the effect of s28. However, I consider that Mr Poulton has a realistic, as opposed to a fanciful prospect of succeeding in an argument that the effect of s28 is to preserve *Reemtsma* claims in respect of VAT and excise duties. I therefore decline to strike out his appeal under Rule 8(2).

SECTION 35 AND SECTION 80 VATA

26. Section 80 VATA addresses claims for repayment of overstated or overpaid VAT.

27. Section 35 VATA is the statutory provision governing the DIY VAT refund scheme.

28. The effect of s80 VATA was an issue in the decision of the Upper Tribunal in *HMRC v Earlsferry Thistle Golf Club* [2014] UKUT 250 (TCC) where Lord Tyre said:

> 11. The circumstances in which a claim may be made for repayment of overpaid VAT are set out in detail in VATA 1994, section 80. In its current form, section 80 provides inter alia as follows:
>
> "(1) Where a person—
>
> (a) has accounted to the Commissioners for VAT for a prescribed accounting period (whenever ended), and
>
> (b) in doing so, has brought into account as output tax an amount that was not output tax due,
>
> the Commissioners shall be liable to credit the person with that amount.
>
> […]
>
> (2) The Commissioners shall only be liable to credit or repay an amount under this section on a claim being made for the purpose.
>
> […]
>
> (3) It shall be a defence, in relation to a claim under this section by virtue of subsection (1) or (1A) above, that the crediting of an amount would unjustly enrich the claimant.
>
> […]
>
> (4) The Commissioners shall not be liable on a claim under this section—
>
> (a) to credit an amount to a person under subsection (1) or (1A) above, or
>
> (b) to repay an amount to a person under subsection (1B) above,
>
> if the claim is made more than 4 years after the relevant date.
>
> […]
>
> (4ZA) The relevant date is—
>
> (a) in the case of a claim by virtue of subsection (1) above, the end of the prescribed accounting period mentioned in that subsection…
>
> […]
>
> (7) Except as provided by this section, the Commissioners shall not be liable to credit or repay any amount accounted for or paid to them by way of VAT that was not VAT due to them."
>
> 12. The effect of section 80(1) is that a claim for repayment may only be made by a person who has accounted for output tax to HMRC: in other

words, by a supplier who has charged VAT to the recipient of its supply. Section 80 makes no provision for a claim to be made to HMRC by the recipient of a supply who has borne the burden of tax on that supply. Taken on its own, that would not exclude the possibility that a claim by the recipient of a supply could be made by means of an ordinary action for payment founded upon a non-statutory remedy such as recompense for unjustified enrichment. However, section 80(7) creates a difficulty for such an action because it provides that HMRC are not liable to repay any amount accounted for or paid to them by way of VAT "except as provided by this section". In *Investment Trust Companies (in liquidation) v HMRC* [2012] EWHC 458 (Ch), Henderson J held (at paragraphs 103-105) that section 80(7) must be construed as excluding all actions for repayment by a person who was not the taxable person who paid or accounted for the overpaid VAT.

29. Lord Tyre then later continued at [21] to [23]:

> 21. […] I have already noted, however, that a claim for repayment under section 80 may only be made by the person who has accounted for and paid to HMRC the tax now being reclaimed. That is no doubt why ET does not seek to assert a claim under section 80 but instead describes its claim for repayment as a "direct effect claim". The question is whether the FTT has jurisdiction to entertain such a claim.
>
> 22. In my opinion, it does not have jurisdiction. The rulings of the ECJ in *Reemtsma* and *Danfoss* make clear that member states must provide a means by which the recipient of a supply can recover VAT wrongly paid to the supplier. If a member state provides for recovery of such tax by civil proceedings against the supplier to whom it was erroneously paid, it must provide a means of seeking repayment directly from the state only in so far as recovery from the supplier is impossible or excessively difficult. The method by which this result is to be achieved is, however, a matter for the member state to determine. As one might expect, there is nothing in the judgments of the Court to suggest that the result must be achieved by means of an appeal to a tax tribunal. The principle of effectiveness is satisfied if the claimant can bring an ordinary action for payment against HMRC. It does not require the conferring of a jurisdiction upon the Tax Chamber of the First-tier Tribunal which has not been conferred upon it by national VAT legislation.
>
> 23. It was accepted on behalf of HMRC that the recipient of a supply does, in principle, have a right of action in the ordinary courts to recover any VAT paid by it to its supplier which it cannot recover from the supplier without excessive difficulty, and that to that extent section 80(7), which would otherwise exclude such an action, must be disapplied. It was not contended on behalf of ET that no right exists in principle. The appeal against Henderson J's decision in the *Investment Trust Companies* case does not, as I understand it, seek to take issue with this principle, but rather challenges certain views of Henderson J as to the conditions which must be met before an action can be brought. Applied to the circumstances of the present case, this means that ET would, in principle, have a right of action against HMRC in the sheriff court or (possibly) the Court of Session for repayment of VAT which it has not recovered and cannot without excessive difficulty recover from GC. On the information before me, I see no reason why such an action could not competently be raised.

30. In the facts of this case, it would have been HPG, and not Mr Poulton, that accounted for VAT to HMRC. Following *Earlsferry*, Mr Poulton does not have any right to repayment from HMRC under s80 VATA.

31. HMRC submit that the same principles apply to any claim under s35 VATA. They submit that, following *Earlsferry* at [23], Mr Poulton should pursue any *Reemstma* claim before the civil courts (the County Court in England and Wales), and not this Tribunal.

32. I am not so sure. It is clear from [11] that Lord Tyre was considering whether a *Reemtsma* claim could properly be made under s80 VATA. The position under s35 is arguably very different. Claims under s80 can only be made by a person who accounts to HMRC for VAT. In contrast, claims under s35 are made by the DIY builder, in this case Mr Poulton. And, of course, Mr Poulton made a successful s35 claim in respect of 201 invoices and was refunded £29,961.63 by HMRC. I appreciate that s35 when read literally would not cover circumstances where VAT was wrongly charged by a contractor. However, it remains an open question of whether it is possible to adopt a conforming (*Marleasing*) construction to allow the provision to extend to *Reemtsma* claims in respect of VAT incorrectly levied by a contractor to a DIY builder. I consider that for this reason *Earlsferry* can be distinguished from the facts in this case. I consider that Mr Poulton has a realistic, as opposed to a fanciful prospect of succeeding in an argument that a conforming construction is available to allow a *Reemtsma* claim under s35. I therefore decline to strike out his appeal under Rule 8(3)(c).

TRIBUNAL RULE 3(2)(K)

33. Tribunal Rule 3(2)(k) gives the Tribunal power to transfer proceedings to another tribunal if this Tribunal no longer has jurisdiction in relation to the proceedings. HMRC submit that this power does not give the Tribunal power to transfer proceedings to the County Court, and cite the decision of *Metratron D.O.O. v HMRC* [2024] UKFTT 00015 (TC) in support of that submission. As I have decided that Mr Poulton's appeal should not be struck out, I do not need to decide whether *Metatron* was correctly decided and whether the Tribunal has a power to transfer proceedings to the County Court. However, Mr Poulton would be well advised to commence parallel proceedings in the County Court to cover the possibility that at the substantive hearing of this appeal, the Tribunal should decide that it does not have jurisdiction in respect of *Reemtsma* claims. I am sure that HMRC would be content to make a joint application with Mr Poulton to stay County Court proceedings (once commenced) pending the decision of this Tribunal.

PRO BONO ASSISTANCE

34. Mr Poulton appears in person, and it is wholly understandable that the very technical issues that have arisen in this appeal are outside his knowledge and understanding. Whilst there can be no guarantees, it may be that if he approaches the secretary of the Revenue Bar Association with a copy of this decision (https://revenue-bar.org/contact/), she may be able to put him in contact with a barrister that would be prepared to assist him on a *pro bono* basis.

COSTS

35. I am very concerned that HMRC in their skeleton argument did not draw my attention to s28. Whilst I appreciate that Mr Simpson is of the view that s28 provides no assistance to Mr Poulton, the codes of conduct governing barristers and solicitors (including persons employed by solicitors) require representatives to draw to the attention of courts and tribunals all relevant cases and statutory provisions which are likely to have a material effect on the outcome of proceedings. It is arguable that the failure proactively to draw s28 to my attention (particularly where the appellant is acting in person) amounts to unreasonable conduct for the purposes of Rule 10. This Tribunal does not normally have power to award costs, but there are a few exceptions, one of which is where a party has acted unreasonably in conducting

proceedings. I invite Mr Poulton to consider making an application for the costs he has incurred in relation to preparing for and attending this hearing. The deadline for making any such application is 28 days after the Tribunal sends the parties its final decision. If he is able to obtain *pro bono* legal assistance in this matter, I am sure that his representative would be able to assist him also in relation to a costs claim as well as the substantive matters.

DISPOSITION

36. For the reasons given above, HMRC's application to strike out Mr Poulton's appeal is dismissed.

37. It is to be emphasised that the fact that HMRC have failed in their strike-out application is acknowledgement that the appeal is arguable but does not indicate what the eventual outcome of the appeal will be. There can be no expectation, just because I have refused to strike out the appeal, that the appeal will succeed. It simply means that the appeal will proceed to a full determination after considering evidence and further submissions from both parties.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

38. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)" which accompanies and forms part of this decision notice.

NICHOLAS ALEKSANDER
TRIBUNAL JUDGE

Release date: 20th FEBRUARY 2025