Case number: FTC/99/2014

EXCISE DUTY – seizure of vehicle for unauthorised use of rebated fuel (red diesel) – vehicle restored on payment of £250 – taxpayer not giving notice of challenge to seizure under paragraph 3 of Schedule 3 to CEMA- assessment to excise duty – appeal to FTT – whether FTT erred in law in holding "deeming" provision in paragraph 5 of Schedule 3 inapplicable due to insufficiency of evidence to show use of red diesel in the vehicle – Yes - appeal allowed

UPPER TRIBUNAL **[2016] UKUT 4 (TCC)**
(TAX AND CHANCERY CHAMBER) **UT/2014/0036**

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE & CUSTOMS **Appellants**

- and -

CHARLES SHAW **Respondent**

TRIBUNAL: The Honourable Mr Justice Barling

Sitting in public in London on 7th December 2015

Simon Charles instructed by **the General Counsel and Solicitor to HM Revenue and Customs for the Appellants**

The Respondent did not appear and was not represented

DECISION

Introduction

1. By a decision released on 1 April 2014 the First-Tier Tribunal ("FTT") allowed an appeal by Mr Charles Shaw ("Mr Shaw") against an assessment to duty raised by HMRC in the sum of (ultimately) £9,883 on the basis that, in contravention of various provisions of the Hydrocarbon Oils Duties Act 1979 ('HODA'), he had wrongfully used rebated fuel, known colloquially as "red diesel", in a tractor. Mr Shaw's case was that he was entitled to use red diesel in the tractor as it was being used for agricultural purposes and hence fell within the definition of an "excepted vehicle" set out in Schedule 1 of HODA, and that the assessment was incorrect.

2. In allowing Mr Shaw's appeal the FTT held that (1) HMRC had failed to establish that Mr Shaw was using red diesel in the tractor on the occasion in question; (2) in any event, the tractor was an "excepted vehicle" as it was being used for agricultural purposes, namely the construction of a farm road; and (3) although in view of those conclusions they did not strictly need to deal with the amount of the assessment, the available evidence indicated that the assessment was incorrect, but did not enable them to say what it should have been .

3. In relation to conclusions (1) and (2) the FTT rejected a submission by Mr Charles (who then appeared for HMRC, as he does before this Tribunal) that in an appeal to the FTT Mr Shaw was not entitled to challenge HMRC's assertion that red diesel had been used and that the tractor was not an excepted vehicle. In this respect HMRC relied upon the Customs & Excise Management Act 1979 ("CEMA"), and in particular the "deeming" effect of paragraph 5 of Schedule 3 to that Act ("the Deeming Provision"). The FTT held that the tractor had not been properly seized in view of the absence of evidence to establish the use of red diesel, and for that reason the Deeming Provision did not apply.

4. HMRC now appeal against the decision of the FTT.

5. Mr Shaw appeared in person in the FTT. He has not appeared, and is not represented, in this Tribunal. However, he has sent to me a written statement together with further documentary material, to which I will refer in due course. A copy was supplied by the Tribunal to Mr Charles at the outset of the hearing.

The facts

6. The background facts are not in dispute, and subject to the effect in law of the Deeming Provision (which is the subject of this appeal), HMRC do not seek to challenge the FTT's findings of fact.

7. On 9th December 2009 and again on 27th January 2010, HMRC officers saw Mr Shaw using the tractor on the public highway to pull a trailer containing demolition rubble. On the first occasion Mr Shaw collected rubble from a building site and deposited it in a field on his farm. On the second occasion rubble was deposited by Mr Shaw at a construction site. On this occasion the tractor was seized and Mr Shaw was issued with 'Notice 12A' which explained that if Mr Shaw wished to challenge the seizure he must give the appropriate written notice of his claim to HMRC within 1 month.

8. Almost immediately after it was seized Mr Shaw paid HMRC £250 to have the tractor restored to him. Mr Shaw did not give HMRC written notice that he was challenging the seizure of the tractor in accordance with the procedure described in Notice 12A. Mr Shaw told the FTT in his evidence that he had not bothered to read the Notice as he had got his tractor back.

9. Thereafter HMRC made a series of assessments and amended assessments against Mr Shaw for unpaid duty in amounts ranging from £53,341 to £9,883. Unsurprisingly, in the light of their size, each of the assessments was disputed in turn, and the ultimate one was overturned when the FTT allowed Mr Shaw's appeal.

Relevant legislation

10. CEMA provides (so far as relevant) as follows:

> "139(1) Any thing liable to forfeiture under the customs and excise Acts may be seized or detained by any officer... ...

141(1) ...where any thing has become liable to forfeiture under the customs and excise Acts -

(a) any ship, aircraft, vehicle, animal, container (including any article of passengers' baggage) or other thing whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture, either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable; and

(b) any other thing mixed, packed or found with the things so liable, shall also be liable to forfeiture.

...

152 The Commissioners may as they see fit –

... (b) restore, subject to such conditions (if any) as they think proper, anything forfeited or seized under [the Customs and Excise Acts]..."

11. Paragraph 3 of Schedule 3 to CEMA provides:

"Any person claiming that any thing seized as liable to forfeiture is not so liable shall, within one month of the date of the notice of seizure or, where no such notice has been served on him, within one month of the date of the seizure, give notice of his claim in writing to the Commissioners ..."

12. Paragraph 5 of Schedule 3 provides:

"If on the expiration of the relevant period under paragraph 3 above for the giving of notice of claim in respect of any thing no such notice has been given to the Commissioners, or if, in the case of any such notice given, any requirement of paragraph 4 above is not complied with the thing in question shall be deemed to have been duly condemned as forfeited."

The present appeal

13. The scope of HMRC's appeal against the decision of the FTT is very narrow. They do not seek to overturn the FTT's findings which led to the setting aside of the assessment in the sum of £9,883, save for a nominal amount of duty which they maintain is due, being referable to the use of red diesel on the day when the tractor was seized. (This nominal amount of duty is linked to HMRC's submission of law which is at the heart of the appeal.) Nor do they seek a different order in respect of the costs of the hearing in the FTT, where no order for costs was made. In addition, Mr Charles stated that if HMRC were to succeed in the present appeal they would not seek an order for costs against Mr Shaw. The only relief that would be sought, apart from the nominal amount of duty, would be a setting aside of the FTT's ruling that the £250 paid by Mr Shaw to obtain the return of his tractor should be refunded to him.

14. Mr Charles stated that HMRC are essentially concerned to correct what he submits is an error of law in the FTT's analysis which, if not corrected, could have

far-reaching implications for matters well beyond the scope of this appeal. In his submission the FTT were wrong to reject HMRC's argument that, because Mr Shaw did not take the required steps to challenge the seizure of the tractor within the statutory period of one month, it was not open to the FTT to find that the tractor was an 'excepted vehicle' at the time it was seized, given that it is "deemed to have been duly condemned as forfeited" by virtue of the Deeming Provision.

15. In support of this submission HMRC rely upon the Court of Appeal's decision in *HMRC v Jones & Jones* [2011] EWCA 824.

The Court of Appeal decision in *Jones*

16. In that case HMRC had seized from Mr and Mrs Jones quantities of tobacco and liquor, together with their car which had been used to import the products, on the ground that they had been unlawfully imported. Mr and Mrs Jones gave notice to HMRC, under paragraph 3 of Schedule 3 to CEMA, of their intention to challenge the seizure. They were apparently intending to challenge on the ground that the goods were imported for their own use, which would have rendered their importation lawful. Later they withdrew the notice, and accordingly HMRC did not commence condemnation and forfeiture proceedings in the magistrates court. HMRC then refused the Mr and Mrs Jones' application for restoration of their car, and Mr and Mrs Jones appealed to the FTT against that refusal. Their appeal succeeded, the FTT having found as a fact that they were importing the goods for their own use. An appeal by HMRC to the Upper Tribunal failed, and the matter went on further appeal to the Court of Appeal. The issue was whether the FTT erred in law in treating the imports as lawful in circumstances where there was no subsisting notice by Mr and Mrs Jones under paragraph 3 of Schedule 3 with the result that the Deeming Provision had effect. The appeal was allowed.

17. In his judgment, with which Moore-Bick and Jackson LJJ agreed, Mummery LJ made the following observations at paragraph 71:

> "71. I am in broad agreement with the main submissions of HMRC. For the future guidance of tribunals and their users I will summarise the conclusions that I have reached in this case in the light of the provisions of the 1979 Act, the relevant authorities, the articles of the Convention and the detailed points made by HMRC.

(1) The respondents' goods seized by the customs officers could only be condemned as forfeit pursuant to an order of a court. The FTT and the UTT are statutory appellate bodies that have not been given any such original jurisdiction.

(2) The respondents had the right to invoke the notice of claim procedure to oppose condemnation by the court on the ground that they were importing the goods for their personal use, not for commercial use.

(3) The respondents in fact exercised that right by giving to HMRC a notice of claim to the goods, but, on legal advice, they later decided to withdraw the notice and not to contest condemnation in the court proceedings that would otherwise have been brought by HMRC.

(4) The stipulated statutory effect of the respondents' withdrawal of their notice of claim under paragraph 3 of Schedule 3 was that the goods were deemed by the express language of paragraph 5 to have been condemned and to have been "duly" condemned as forfeited as illegally imported goods. The tribunal must give effect to the clear deeming provisions in the 1979 Act: it is impossible to read them in any other way than as requiring the goods to be taken as "duly condemned" if the owner does not challenge the legality of the seizure in the allocated court by invoking and pursuing the appropriate procedure.

(5) The deeming process limited the scope of the issues that the respondents were entitled to ventilate in the FTT on their restoration appeal. The FTT had to take it that the goods had been "duly" condemned as illegal imports. It was not open to it to conclude that the goods were legal imports illegally seized by HMRC by finding as a fact that they were being imported for own use. The role of the tribunal, as defined in the 1979 Act, does not extend to deciding as a fact that the goods were, as the respondents argued in the tribunal, being imported legally for personal use. That issue could only be decided by the court. The FTT's jurisdiction is limited to hearing an appeal against a discretionary decision by HMRC not to restore the seized goods to the respondents. In brief, the deemed effect of the respondents' failure to contest condemnation of the goods by the court was that the goods were being illegally imported by the respondents for commercial use.

(6) The deeming provisions in paragraph 5 and the restoration procedure are compatible with Article 1 of the First Protocol to the Convention and with Article 6, because the respondents were entitled under the 1979 Act to challenge in court, in accordance with Convention compliant legal procedures, the legality of the seizure of their goods. The notice of claim procedure was initiated but not pursued by the respondents. That was the choice they had made. Their Convention rights were not infringed by the limited nature of the issues that they could raise on a subsequent appeal in the different jurisdiction of the tribunal against a refusal to restore the goods.

(7) I completely agree with the analysis of the domestic law jurisdiction position by Pill LJ in *Gora* and as approved by the Court of Appeal in *Gascoyne*. The key to the understanding of the scheme of deeming is that in the legal world created by legislation the deeming of a fact or of a state of affairs is not contrary to "reality"; it is a commonly used and legitimate legislative device for spelling out a legal state of affairs consequent on the occurrence of a specified act or omission. Deeming something to be the case carries with it any fact that forms part of the conclusion.

(8) The tentative obiter dicta of Buxton LJ in *Gascoyne* on the possible impact of the Convention on the interpretation and application of the 1979 Act procedures and the potential application of the abuse of process doctrine do not prevent this court from reaching the above conclusions. That case is not binding authority for the proposition that paragraph 5 of Schedule 3 is ineffective as infringing Article 1 of the First Protocol or Article 6 where it is not an abuse to reopen the condemnation issue; nor is it binding authority for the propositions that paragraph 5 should be construed other than according to its clear terms, or that it should be disapplied judicially, or that the respondents are entitled to argue in the tribunal that the goods ought not to be condemned as forfeited.

(9) It is fortunate that Buxton LJ flagged up potential Convention concerns on Article 1 of the First Protocol and Article 6, which the court in *Gora* did not expressly address, and also considered the doctrine of abuse of process. The Convention concerns expressed in *Gascoyne* are allayed once it has been appreciated, with the benefit of the full argument on the 1979 Act, that there is no question of an owner of goods being deprived of them without having the legal right to have the lawfulness of seizure judicially determined one way or other by an impartial and independent court or tribunal: either through the courts on the issue of the legality of the seizure and/or through the FTT on the application of the principles of judicial review, such as reasonableness and proportionality, to the review decision of HMRC not to restore the goods to the owner.

(10) As for the doctrine of abuse of process, it prevents the owner from litigating a particular issue about the goods otherwise than in the allocated court, but strictly speaking it is unnecessary to have recourse to that common law doctrine in this case, because, according to its own terms, the 1979 Act itself stipulates a deemed state of affairs which the FTT had no power to contradict and the respondents were not entitled to contest. The deeming does not offend against the Convention, because it will only arise if the owner has not taken the available option of challenging the legality of the seizure in the allocated forum."

Submissions

18. HMRC submit that in the present case the effect of the Deeming Provision, as interpreted by the Court of Appeal in *Jones*, is as follows: (1) Following the seizure of Mr Shaw's tractor, no claim having been made by written notice to HMRC under (and within the period specified by) paragraph 3 of Schedule 3, "the [tractor] shall be deemed to have been duly condemned as forfeited" under the Deeming Provision. (2) Upon it being deemed that the tractor was "duly condemned as forfeited" it must also follow that it is deemed that at the moment when it was seized it was wrongfully being fuelled by red diesel and was not an "excepted vehicle". (3) In those circumstances, it was not open to the FTT to conclude that when seized the tractor was an "excepted vehicle" and/or was not fuelled by red diesel, and to rule that the seizure was unlawful and/or that HMRC must refund the £250 which Mr Shaw paid to have the tractor restored to him.

19. HMRC submit that the FTT, therefore, erred in law in concluding that the Deeming Provision did not apply here. Accordingly, Mr Shaw is liable for a nominal amount of duty referable to the time of the seizure, and the FTT's order requiring a refund of the £250 should be set aside.

20. In his written statement to which I have referred, Mr Shaw submits that the Deeming Provision does not apply in this case. He relies in that regard on the decision and findings of the FTT that the evidence relating to the alleged use of red diesel was insufficient, there having been no testing of samples taken from the tractor. He also

refers to the FTT's conclusion that the tractor was being used for an agricultural purpose at the material time and was an "excepted vehicle". In that connection he attached to his statement a press report of a case involving seizure of a tractor which was being used for transporting drainage pipes from a builders' merchant to farm premises. As in the present case, the tractor was returned to its owner by HMRC on payment of £250. However, unlike this case, the owner pursued the procedure under paragraph 3 of Schedule 3 to CEMA, and condemnation proceedings were accordingly brought by HMRC in the magistrates court. Ultimately the owner won those proceedings on appeal to the Crown Court.

21. That case does not assist me on the question raised in the present appeal, since Mr Shaw has admittedly *not* invoked his right to have the matter determined in condemnation and forfeiture proceedings by serving a notice under paragraph 3 of Schedule 3. The question before me is whether Mr Shaw's failure to invoke that procedure prevents, *as a matter of law*, the FTT determining whether or not red diesel was used and whether the tractor was an "excepted vehicle".

22. Finally, Mr Shaw submits that the authorities relied upon by HMRC which deal with imported goods rather than use of rebated fuel and "excepted vehicles" are not relevant here.

Discussion and conclusion

23. The first point to note is that HMRC have not in this appeal challenged (save in respect of the date of seizure of the tractor, representing only a nominal amount of duty) the FTT's findings which overturned the substantial assessment of unpaid duty. Mr Charles submitted that in these circumstances the issue examined by Judge Cannan in *Taylor v HMRC* [2012] UKFTT 588 (TC) does not arise in this appeal.

24. That decision, which was considered by the FTT in the present case, also involved seizure of a vehicle because of alleged misuse of rebated fuel. As in this case, the owner had had the vehicle restored to him on payment of a sum of money, and had not invoked the procedure in paragraph 3 of Schedule 3. There were therefore no condemnation proceedings. However, there was an assessment to unpaid duty of several thousands of pounds in respect of use of the vehicle over a period of about two and a half years. The assessment was challenged on appeal to the FTT. An issue arose

whether the Deeming Provision prevented the FTT considering the correctness of the assessment, on the ground that it was not open to Mr Taylor to argue (and the FTT to find) that the vehicle in question was an "excepted vehicle".

25. Having considered the Court of Appeal's decision in *Jones*, Judge Cannan stated that whilst the Deeming Provision prevented Mr Taylor from challenging the lawfulness of the seizure, and therefore from contending that the vehicle was an "excepted vehicle" at the time of seizure, the provision did not prevent a challenge to the assessment in so far as it was based on circumstances obtaining at a different time, whether before or after the seizure. The learned Judge postulated, by way of example, a challenge on the ground that, due to a difference in use, a vehicle had been an "excepted vehicle" at some other time relevant to the assessment. He pointed out that in *Jones* Mummery LJ had stated that the Deeming Provision "carries with it any fact that forms part of the conclusion." It was therefore necessary to consider what facts were necessarily implicit in the deemed forfeiture, and in the case before him it was implicit that "the [vehicle] was not an excepted vehicle at the time it was seized." However, he held that that said "nothing about whether it was an excepted vehicle [on a date about two and a half years earlier] which is the earliest date to which the Assessment relates."

26. I agree with Mr Charles that the issue with which Judge Cannan was dealing there does not arise in the appeal to this Tribunal, since HMRC are not here seeking any determination or relief which would depend on the Deeming Provision having some effect other than at the time, and in respect, of the seizure of the tractor. In particular, HMRC are not seeking to call into question the FTT's conclusions in so far as they undermined virtually the whole of the assessment. It is sufficient for their purposes if this Tribunal holds that the Deeming Provision rendered the lawfulness of the seizure invulnerable to challenge on appeal to the FTT, and that the FTT were in error in ruling that the Deeming Provision did not apply.

27. In my view it is clear, in the light of the decision in *Jones* that, absent any notice by Mr Shaw under paragraph 3 of Schedule 3, the Deeming Provision applies to this case and in consequence Mr Shaw's tractor is "deemed to have been duly condemned as forfeited" on 27 January 2010. Whatever effect, if any, the Deeming Provision may have in respect of the position at other times, once it is activated by failure to give the

requisite notice within a month, that provision requires the article seized to be treated as "duly condemned" and therefore the seizure to be treated as lawful, including on an appeal to the FTT. That necessarily precludes the FTT from considering and deciding whether facts, which are implicitly and necessarily treated as established where a seizure has been deemed legal, do actually exist. (See, *Jones*, per Mummery LJ at paragraph 71(6) of his judgment (above)).

28. The decision of Judge Cannan in *Taylor* is consistent with that approach (see paragraph 25 above). It is also supported by other authorities to which my attention has been drawn.

29. In *Race v Revenue and Customs Commissioners* [2014] UKUT 331 (TCC), a decision of the Upper Tribunal, Mr Race's imported tobacco had been seized. He had not sought to challenge the lawfulness of the seizure by a notice under paragraph 3 of Schedule 3. However, he appealed to the FTT against an assessment to duty on the ground that he had imported the tobacco legitimately for his own use, and that it had therefore been improperly seized. The FTT refused to strike out Mr Race's appeal, holding that it was arguable that *Jones* did not limit the FTT's jurisdiction in relation to an appeal against an assessment to excise duty. HMRC appealed that refusal, and the Upper Tribunal allowed the appeal. Warren J said:

> "33. …I do not consider it to be arguable that *Jones* does not demonstrate the limits of the jurisdiction. It is clearly not open to the tribunal to go behind the deeming effect of paragraph 5 Schedule 3 for the reasons explained in *Jones* and applied in *EBT*. The fact that the appeal is against an assessment to excise duty rather than an appeal against non-restoration makes no difference because the substantive issue raised by Mr Race is no different from that raised by Mr and Mrs Jones.
>
> 34. The Judge supported his contrary conclusion by referring to the period between the expiry of the one month time-limit for challenging seizure and the point at which the assessment to excise duty was issued. The Judge commented that the owner of seized goods should not be forced to seek condemnation proceedings simply to guard against the possibility of a future tax or penalty assessment: see at [31] of the Decision. But that is precisely what he must do if he wishes to assert, if he were to be assessed, that the goods were not subject to forfeiture. The effect of the deeming provisions is that the goods are legally forfeit. Notice 12A is clear that, unless the seizure is challenged, it is not possible subsequently to argue that the goods were not liable to forfeiture … In any event, it remains open to a person subject to such an assessment to argue that it is wrongly calculated, is out of time, is raised against the wrong person or is otherwise deficient ……."

30. To similar effect is *HMRC v European Brand Trading Limited* [2014] UKUT 226 (TCC), a case where goods had been seized by HMRC and although a challenge had been initiated by the owner under paragraph 3 of Schedule 3, it was later withdrawn,

and the magistrates court made an agreed order for condemnation. There was later an appeal to the FTT in respect of HMRC's decision not to restore the goods. The FTT made an order for disclosure of documents which might help the taxpayer prove its assertion that duty had in fact been paid on the seized goods. On an appeal to the Upper Tribunal against the disclosure order, Morgan J stated:

> "57. ….The effect of [the Deeming Provision] is that in law, as between HMRC and [the taxpayer], duty was not paid on the goods seized…..
>
> 61. Since the review officer should make a decision on the basis that duty was not paid on any of the seized goods, it is not relevant to the decision to inquire whether there is evidence to suggest that duty was paid on some or all of the goods. It is therefore not necessary or appropriate to disclose to EBT documents which might help EBT to argue that duty was paid on some or all of the goods. Such documents will be irrelevant to the further review. It is similarly irrelevant to inquire whether HMRC, at an earlier point in time, did sufficient to investigate whether duty had been paid or to inquire what would have emerged if HMRC had made inquiries, or further inquiries. What now matters is the position which has been established that duty was not paid on any of the seized goods."

31. These decisions, which apply the principles in *Jones*, confirm that it is not open to a taxpayer, who has failed to make a timely challenge to a seizure by means of the procedure under paragraph 3 of Schedule 3 to CEMA, to raise in an appeal to the FTT factual arguments which purport to challenge the legitimacy of the seizure and forfeiture.

32. I do not agree with Mr Shaw's submission that *Jones* and some of the other authorities to which I have referred are not relevant, because they concern duty on imported goods rather than use of rebated fuel. The principles in *Jones* relating to the interpretation and effect of the Deeming Provision apply to all cases which are subject to the condemnation and forfeiture provisions in CEMA, including the provisions of HODA of which Mr Shaw fell foul.

33. For the reasons set out above I conclude that by failing to take steps to initiate condemnation proceedings, Mr Shaw caused the tractor to be deemed to have been "duly condemned", and the FTT erred in law in stating at paragraph 65 of their decision:

> "…… We have decided that the tractor had not been properly seized because there was no formal evidence as to red diesel, therefore we have decided that the deeming provisions do not apply."

The Deeming Provision does apply in the present case.

34. It follows that it was not open to the FTT *on the ground that the Deeming Provision did not apply* to require HMRC to return to Mr Shaw the £250 which he paid to have the tractor restored. That, of course, is quite different from a taxpayer's unquestioned right to challenge in the FTT a restoration decision on other grounds, for example relating to the unreasonableness of a refusal to restore or the particular terms on which restoration is offered. That was not a matter raised before the FTT or before me.

35. As to the nominal sum which HMRC seek in respect of the rebated fuel referable to the use of the tractor on the day it was seized, I doubt very much if the FTT were asked to consider holding such an amount payable in the event that they found in favour of Mr Shaw on the assessment generally (as they did). Had they been so asked it would, in the light of my conclusion as to the effect of the Deeming Provision, have been appropriate for them to make some nominal reservation in that regard.

Relief

36. In the light of the above, the appeal must be allowed to the extent necessary to give effect to this decision.

37. I invite the parties to agree and submit to me for approval an order reflecting this decision, including any consequential orders or directions.

Postscript

38. The divided jurisdiction between the magistrates court (condemnation proceedings) and the FTT (appeals against assessments and other decisions of HMRC relating to seized goods) has long been acknowledged to be unsatisfactory. It is also capable of operating unfairly, in that when seized goods are restored to taxpayers, usually on payment of a sum, they may well not appreciate the significance of their failure to initiate condemnation proceedings, given that an assessment to duty or to a penalty is likely to materialise only later, when it is too late to serve a notice under paragraph 3 of Schedule 3 to CEMA and thereby avoid the effect of the Deeming Provision. One expresses the hope that the anomalous division in jurisdictions will one day be rationalised. Until that happens consideration should perhaps be given to whether the present procedures and written notices used on seizure/restoration are

sufficient to put taxpayers fairly on notice of the trap that the divided jurisdictions, combined with the Deeming Provision, can represent.

The Honourable Mr Justice Barling

Judge of the Upper Tribunal

Release date:18 January 2016