



NCN: [2022] UKFTT 00467 (GRC)
Case Reference: EA-2022-0002

First-tier Tribunal
General Regulatory Chamber
Information Rights

Heard: by CVP
Heard on: 6 December 2022
Decision given on: 9 December 2022

Before

TRIBUNAL JUDGE BUCKLEY

TRIBUNAL MEMBER PIETER DE WAAL

TRIBUNAL MEMBER DAVE SIVERS

Between

SEAN MCATEER

Appellant

and

(1) THE INFORMATION COMMISSIONER
(2) THE LEGAL SERVICES AGENCY NORTHERN IRELAND

Respondents

Representation:

For the Appellant: In person

For the Respondent: Did not appear

For the Second Respondent: Nessa Fee (Counsel)

Decision: The appeal is dismissed.

REASONS

Introduction

1. This is an appeal against the Commissioner's decision notice IC-104906-L7P6 of 16 December 2021 which held that the Legal Services Agency Northern Ireland (LSANI), an executive agency of the Department of Justice Northern Ireland, was entitled to rely on s 40(5) of the Freedom of Information Act 2000 (FOIA) to refuse to confirm or deny whether it held the requested information.
2. The relevant public authority is the Department of Justice Northern Ireland.

Factual background to the appeal

3. Mr Mcateer asserts that he was told by a litigant in family law case that her solicitor had told her that she would not have to pay for the private law costs in the case, as the costs would be wrapped up in the public law case which was funded by legal aid. The litigant was not otherwise entitled to legal aid for the private law costs. If this is true, LSANI accept that it would be inappropriate claiming against the legal fund.
4. Mr Mcateer has produced evidence that shows that the judge in the family proceedings initially recorded in a large number of orders that the litigant was legally aided for both the public and private law matters. The judge later issued an order confirming that the litigant was not legally aided in the private law proceedings. Mr Mcateer believes that legal aid was processed for the full amount.

Requests, decision notice and appeal

The request

5. This appeal concerns the following request made on by Mr Mcateer on 2 April 2021:

REQUEST FOR INFORMATION UNDER FREEDOM OF INFORMATION OR OTHER DISCLOSURE TYPE LEGISLATION OR SCHEMES FOR CASES [case number redacted] AND [case number redacted]

A detailed or summary (as is held by LSA or by Taxing Master) of the amount of public funds paid thus far to:

- i. mothers legal team,
- ii. NIGALA, and
- iii. amounts that were disallowed.

The response

6. On 27 April 2021 LSANI responded to the request and refused to confirm or deny whether it held the requested information relying on s 40(5B)(a)(i) FOIA. It upheld the position on internal review. Mr Mcateer referred the matter to the Commissioner on 7 May 2021.

The Decision Notice

7. In a decision notice dated 16 December 2021 the Commissioner decided LSANI was entitled to neither confirm nor deny that it held that information under s 40(5B).
8. The Commissioner was satisfied that if LSANI were to either confirm or deny that it holds the requested information, it would involve the disclosure of personal data.
9. The Commissioner noted that the legitimate interest was as follows:

The complainant states that he seeks the disclosure of the requested information as he suspects that legal aid has been used fraudulently to cover private law matters, and that it is in the public interest to know if public funds are being misused

10. In relation to necessity the Commissioner stated that he was aware that LSANI does not routinely publish the amounts of legal aid granted to individuals in family law cases. Furthermore, the Commissioner was also aware that LSANI has avenues in place dedicated to the reporting and investigating of suspected legal aid fraud, whereby any personal data involved in the matter would only be made available to the appropriate personnel within the Counter Fraud Team for the purpose of conducting an investigation into the alleged fraud and determining if any wrongdoing has occurred, rather than being disclosed to the world at large.
11. The Commissioner was, therefore, satisfied that to confirm or deny that the information is held would not be necessary in this case, and that there are less intrusive means of achieving the legitimate aims identified.

Notice of Appeal

12. The grounds of appeal are, in essence, that:
 - 12.1. If the data is personal why do LSANI publish data for individuals in criminal cases?
 - 12.2. The NIGALA is a public body and not an individual.
 - 12.3. LSANI do not have a fraud investigation role for legal bills that are passed to them via the taxation master.
 - 12.4. The High Court judge made errors in indicating legal aid was in place , issued court orders incorrectly and only Mr Mcateer's efforts changed that position. The litigant told him in person that her legal team were intending to hide private law legal costs in a public law legal aid certificate.

12.5. LSANI have already informed Mr Mcateer whether or not they hold the requested information so the neither confirm nor deny does not apply .

12.6. The public interest test has not been made to the required level.

The Commissioner's response

13. The Commissioner maintains that confirmation or denial would disclose personal data. The appellant and others involved in the family proceedings will easily be able to identify the individual(s) from a confirmation or denial response given the terms of the request and their existing knowledge.

14. In respect of the publication of data for criminal cases, LSANI explained that each request is considered on its own merits, and that it will consider the relevant provisions of FOIA and whether the data subject has consented to the publication of their personal data. In any event this is not relevant to the appeal.

15. In relation to 12.2 (above) the Commissioner stated that she understood that confirming or denying would reveal whether the individual represented by NIGALA received public funds and whether any such payments were disallowed. This would represent a disclosure of personal data.

16. The Commissioner submits that the Decision Notice accurately records the avenues LSANI provides for reporting and investigating suspected fraud. Mr Mcateer has reported the matter to the taxation master directly as well as several other bodies. Fraud is a criminal offence which Mr Mcateer could report to the police. The other means available for reporting and investigating suspected legal aid fraud will be less intrusive on the privacy rights of the individual(s) than unrestricted disclosure under FOIA.

17. In relation to 12.5 (above) the Commissioner submits that disclosure is free of any duty of confidence and is akin to disclosure to the world.

18. The Commissioner submits that section 40(5B)(a)(i) is not subject to the public interest test. The Commissioner acknowledges that the wider value in confirming or denying to the public can form part of the legitimate interests being pursued for the purposes of article 6(1)(f). The Commissioner acknowledged in the decision notice that the legitimate interests included 'the public interest to know if funds are being misused'.

LSANI's reply and oral submissions

19. LSANI submitted an open and a closed reply. In a closed session Miss Fee took the tribunal through the redacted sections on a paragraph by paragraph basis, explaining the reason for each redaction. Given that a 'neither confirm nor deny' provision is relied on, it is appropriate to redact anything that shows either that LSANI did or did not hold the requested information, otherwise the purpose of the proceedings would be defeated. The tribunal was satisfied that each of the

redactions was necessary to avoid the purposes of the proceedings being defeated and therefore agreed that the applicable rule 14 order should remain in force.

20. In essence LSANI's submissions are that confirming or denying that the information was held would enable an individual or individuals to be identified, and would reveal personal information i.e. whether or not the individual(s) had received public funding in family proceedings.
21. LSANI acknowledge that there is a legitimate interest in preventing fraud, but submit that it is not necessary to confirm or deny that they hold the information for the purposes of that legitimate interest.

Mr Mcateer's submissions.

22. Mr Mcateer made a number of points either in correspondence to the tribunal or in oral submissions, which the tribunal has considered in full to the extent that they are relevant. In addition to the points set out in his grounds of appeal, the essential points were as follows.
23. In essence he argued that the issue of the misuse of legal aid in this way was a wider problem. He noted that the LSANI accounts have been qualified in relation to fraud and that there is a recommendation that the role of taxing master is removed from the judiciary and given to public servants.
24. Mr Mcateer submitted that he was looking for the 'smoking gun' to show that legal aid costs had been misused.
25. Mr Mcateer submitted that the role of LSANI in dealing with fraud had not been understood or clarified. His understanding, based on what the Chief Executive of LSANI has told him orally, is that bills are not scrutinised by LSANI.
26. Finally Mr Mcateer submitted that legal aid payments have been published in the past both in relation to cumulative payments to barristers and solicitors and in relation to individual payments for criminal cases.

Gist of closed sessions

27. Parts of the hearing were held in closed sessions which Mr Mcateer could not attend. I provided a gist of those sessions to Mr Mcateer in the hearing. The following reflects that gist.
28. The first closed session arose out of a request from Mr Mcateer for the tribunal to scrutinise whether all the redactions to LSANI's response were necessary. As set out above, Miss Fee took the tribunal through the redactions paragraph by paragraph. The tribunal concluded that the redactions were necessary to avoid the purpose of the proceedings being defeated.

29. The second closed session was held because Mr Mcateer wished the tribunal to ask Miss Fee the question of whether or not there had been any inappropriate communications in relation to this request or this appeal between LSANI and the representatives of the parties in the legal cases, or the taxing master or the judiciary, which he described as 'back-chat'.
30. The tribunal asked this question of Miss Fee in closed. We are unable to include the detail of her response, because it would reveal whether or not the disputed information was held. However, on the basis of her answers we are satisfied that there has been no inappropriate communication of that nature. We did not need to take this into account in our discussion and conclusions because it was not relevant to the issues before us.
31. Mr Mcateer also requested that Miss Fee be asked about the 'fraud role' of LSANI in relation to bills submitted by the taxing master. It was anticipated that this could be addressed in open.
32. As a matter of convenience, Miss Fee was asked by the tribunal judge in the closed session whether Miss Fee would be able to give a full answer in open session in relation to the question of what steps are taken by LSANI in relation to fraud.
33. This question from the judge led to an exchange which should have taken place in the open session, and therefore is repeated in some detail below, and was gisted in detail to Mr Mcateer in the hearing.
34. Miss Fee's response was 'probably' but that she would need to take further instructions in relation to this answer. Miss Fee requested a short adjournment while she took instructions and this was granted.
35. After having taken instructions Miss Fee stated that LSANI would rely on online guidance of which Mr Mcateer already had a copy, but she had not come armed with full instructions in relation to the internal workings of LSANI, because it was not, in her view relevant to the appeal.
36. The judge indicated that she considered it relevant to the question of whether or not disclosure was necessary for the purposes of the legitimate interest. The Commissioner had relied on the fact that LSANI has 'avenues in place dedicated to the reporting and investigating of suspected legal aid fraud' in considering necessity in para 34 of the decision notice. Mr Mcateer had challenged this conclusion in his Grounds of Appeal and disputes this finding.
37. Miss Fee stated that she would rely on the guidance but that she might have to ask for an adjournment if further evidence was needed. That closed session then concluded.

38. There was one final short closed session in which the tribunal outlined to Ms Fee the gist that it proposed to make to Mr Mcateer. There was no objection to that proposed gist from Miss Fee. In that session Miss Fee also stated that LSANI would rely on the LSANI internal fraud referral policy, and indicated that she anticipated that Mr Mcateer already had a copy, but a copy would be emailed immediately to Mr Mcateer and to the tribunal.

Legal framework

Personal data

39. The relevant parts of s 40 of FOIA provide:

(1) Any information to which a request for information relates is exempt information if it constitutes personal data of which the applicant is the data subject.

(2) Any information to which a request for information relates is also exempt information if –

(a) it constitutes personal data which does not fall within subsection (1), and

(b) either the first, second or the third condition below is satisfied.

(3A) The first condition is that the disclosure of the information to a member of the public otherwise than under this Act –

(a) would contravene any of the data protection principles, or..

...

(5A) The duty to confirm or deny does not arise in relation to information which is (or if it were held by the public authority would be) exempt information by virtue of subsection (1).

(5B) The duty to confirm or deny does not arise in relation to other information if or to the extent that any of the following applies –

(a) giving a member of the public the confirmation or denial that would have to be given to comply with section 1(1)(a)-

(i) would (apart from this Act) contravene any of the data protection principles, ...

40. This is an absolute exemption and the public interest balance does not apply.

41. Personal data is defined in s 3 of the Data Protection Act 2018 (DPA):

(2) 'Personal data' means any information relating to an identified or identifiable living individual (subject to subsection (14)(c)).

(3) 'Identifiable living individual' means a living individual who can be identified, directly or indirectly, in particular by reference to –

(a) an identifier such as a name, an identification number, location data or an online identifier, or

(b) one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of the individual.

42. This is in line with the definitions in the UK General Data Protection Regulation (UK GDPR). The tribunal takes the view that the recitals to the GDPR 2016/679 are a useful guide to the interpretation of the UK GDPR. Recital 26 to the GDPR is relevant, because it refers to identifiability and to the means to be taken into account:

(26) The principles of data protection should apply to any information concerning an identified or identifiable natural person. Personal data which have undergone pseudonymisation, which could be attributed to a natural person by the use of additional information should be considered to be information on an identifiable natural person. To determine whether a natural person is identifiable, account should be taken of all the means reasonably likely to be used, such as singling out, either by the controller or by another person to identify the natural person directly or indirectly. To ascertain whether means are reasonably likely to be used to identify the natural person, account should be taken of all objective factors, such as the costs of and the amount of time required for identification, taking into consideration the available technology at the time of the processing and technological developments. The principles of data protection should therefore not apply to anonymous information, namely information which does not relate to an identified or identifiable natural person or to personal data rendered anonymous in such a manner that the data subject is not or no longer identifiable. This Regulation does not therefore concern the processing of such anonymous information, including for statistical or research purposes.

43. The definition of "personal data" consists of two limbs:

- i) Whether the data in question "relate to" a living individual and
- ii) Whether the individual is identified or identifiable, directly or indirectly, from those data.

44. The tribunal is assisted in identifying 'personal data' by the cases of **Ittadieh v Cheyne Gardens Ltd** [2017] EWCA Civ 121; *Durant v FSA* [2003] EWCA Civ 1746 and **Edem v Information Commissioner** [2014] EWCA Civ 92. Although these relate to the previous iteration of the DPA, we conclude the following principles are still of assistance.

45. In **Durant**, Auld LJ, giving the leading judgment said at [28]:

Mere mention of the data subject in a document held by a data controller does not necessarily amount to his personal data. Whether it does so in any particular instance depends on where it falls in a continuum of relevance or proximity to the data subject as distinct, say, from transactions or matters in which he may have been involved to a greater or lesser degree. It seems to me that there are two notions that may be of assistance. The first is whether the information is biographical in a significant sense, that is, going beyond the recording of the putative data subject's involvement in a matter or an event that has no personal connotations, a life event in respect of which his privacy could not be said to be compromised. The second is one of focus. The information should have the putative data subject as its focus rather than some other person with whom he may have been involved or some transaction or event in which he may have figured or have had an interest, for example, as in this case, an investigation into some other person's or body's conduct that he may have instigated.

46. In **Edem** Moses LJ held that it was not necessary to apply the notions of biographical significance where the information was plainly concerned with or obviously about the individual, approving the following statement in the Information Commissioner's Guidance:

It is important to remember that it is not always necessary to consider 'biographical significance' to determine whether data is personal data. In many cases data may be personal data simply because its content is such that it is 'obviously about' an individual. Alternatively, data may be personal data because it is clearly 'linked to' an individual because it is about his activities and is processed for the purpose of determining or influencing the way in which that person is treated. You need to consider 'biographical significance' only where information is not 'obviously about' an individual or clearly 'linked to' him.

47. The High Court in **R (Kelway) v The Upper Tribunal (Administrative Appeals Chamber) & Northumbria Police** [2013] EWHC 2575 held, whilst acknowledging the Durant test, that a Court should also consider:

(2) Does the data "relate" to an individual in the sense that it is "about" that individual because of its:

- (i) "Content" in referring to the identity, characteristics or behaviour of the individual?
 - (ii) "Purpose" in being used to determine or influence the way in which the individual is treated or evaluated?
 - (iii) "Result" in being likely to have an impact on the individual's rights and interests, taking into account all the circumstances surrounding the precise case (the WPO test)?
- (3) Are any of the 8 questions provided by the TGN are applicable?

These questions are as follows:

- (i) Can a living individual be identified from the data or from the data and other information in the possession of, or likely to come into the possession of, the data controller?
 - (ii) Does the data 'relate to' the identifiable living individual, whether in personal or family life, or business or profession?
 - (iii) Is the data 'obviously about' a particular individual?
 - (iv) Is the data 'linked to' an individual so that it provides particular information about that individual?
 - (v) Is the data used, or is it to be used, to inform or influence actions or decisions affecting an identifiable individual?
 - (vi) Does the data have any biographical significance in relation to the individual?
 - (vii) Does the data focus or concentrate on the individual as its central theme rather than on some other person, or some object, transaction or event?
 - (viii) Does the data impact or have potential impact on an individual, whether in a personal or family or business or professional capacity (the TGN test)?
- (4) Does the data "relate" to the individual including whether it includes an expression of opinion about the individual and/or an indication of the intention of the data controller or any other person in respect of that individual. (the DPA section 1(1) test)?

48. 'Identifiable' means a living individual who can be identified, directly or indirectly. It must be possible to identify an individual using all the information that is reasonably likely to be used, including information that would be sought out by a

motivated inquirer. Identifying a pool that contains or may contain a person is insufficient. It is not sufficient to say that a person is reasonably likely to be covered by the data (**NHS Business Services Authority v Information Commissioner and Spivak** [2021] UKUT 192 (AAC)).

49. Personal data of which the applicant is the data subject is always exempt by virtue of s 40(1) FOIA. In relation to other personal data, the data protection principles are set out Article 5(1) of the UK GDPR.
50. Article 5(1)(a) UK GDPR provides that personal data shall be processed lawfully, fairly and in a transparent manner in relation to the data subject. Article 6(1) UK GDPR provides that processing shall be lawful only if and to the extent that at least one of the lawful bases for processing listed in the Article applies.
51. The only potentially relevant basis here is article 6(1)(f):

Processing is necessary for the purposes of the legitimate interests pursued by the controller or by a third party, except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject which requires protection of personal data, in particular where the data subject is a child.

52. The case law on article 6(1)(f)'s predecessor established that it required three questions to be answered, which we consider are still appropriate if reworded as follows
 1. Is the data controller or a third party pursuing a legitimate interest or interests?
 2. Is the processing involved necessary for the purposes of those interests?
 3. Are the above interests overridden by the interests or fundamental rights and freedoms of the data subject?

53. Lady Hale said the following in *South Lanarkshire Council v Scottish Information Commissioner* [2013] 1 WLR 2421 about article 6(f)'s slightly differently worded predecessor:

27. ... It is well established in community law that, at least in the context of justification rather than derogation, 'necessary' means 'reasonably' rather than absolutely or strictly necessary The proposition advanced by Advocate General Poiares Maduro in *Huber* is uncontroversial: necessity is well established in community law as part of the proportionality test. A measure which interferes with a right protected by community law must be the least restrictive for the achievement of a legitimate aim. Indeed, in ordinary language we would understand that a measure would not be necessary if the legitimate aim could be achieved by something less. ...

The role of the tribunal

54. The tribunal's remit is governed by s.58 FOIA. This requires the tribunal to consider whether the decision made by the Commissioner is in accordance with the law or,

where the Commissioner's decision involved exercising discretion, whether he should have exercised it differently. The Tribunal may receive evidence that was not before the Commissioner and may make different findings of fact from the Commissioner.

Issues

55. The issues for the tribunal to determine are:

- 55.1. Would confirming or denying that the requested information was held constitute the disclosure of a third party's personal data?
- 55.2. Is the appellant pursuing a legitimate interest or interests?
- 55.3. Is the confirmation or denial necessary for the purposes of those interests?
- 55.4. Are the legitimate interests overridden by the interests or fundamental rights and freedoms of the data subject?
- 55.5. Would confirming or denying that the requested information was held be fair?

Discussion and conclusions

Personal data

56. The request is for the amount of public funds paid thus far to 'mothers legal team' and NIGALA and amounts that were disallowed. The request includes the case numbers for the legal proceedings.
57. Confirmation or denial that the information was held would reveal whether the individual(s) in those cases had received public funds and whether any such payments had been disallowed. In our view this information clearly relates to the individual(s) in the sense identified in the case law above. We agree with the Commissioner that the individuals would be identifiable through the reference to the specific case numbers, the 'mothers' legal team and the reference to NIGALA taking into account the knowledge of Mr Mcateer and others involved in the family proceedings and friends and family of the mother and those represented by NIGALA.
58. Mr Mcateer submits that a confirmation or denial in relation to public funds paid to NIGALA cannot be personal data, because NIGALA is not a person. We agree with the Commissioner that confirming or denying whether the requested information was held would reveal whether the individual(s) represented by NIGALA received public funds and whether any such payments were disallowed. These individuals are identifiable for the reasons set out above.
59. Mr Mcateer submits that a 'neither confirm nor deny' response is inappropriate because LSANI has already informed him whether or not they hold the requested information. This is not relevant to our considerations. Disclosure under FOIA is to the world, not just to the requestor.

Legitimate interest

60. We except that there is a legitimate interest in knowing if public funds are being misused and in ensuring that fraudulent claims are identified and investigated. There is a legitimate interest in safeguarding legal aid against abuse.

Reasonable necessity

61. We have considered whether confirming or denying that the information is held is reasonably necessary for the purposes of the identified legitimate interests. We acknowledge that a confirmation or denial would provide a gateway to the information itself, if held, and therefore we have also considered whether disclosure of the requested information, if held, would be reasonably necessary for the purposes of the identified legitimate interests.
62. Disclosure must be more than desirable, but less than indispensable or an absolute necessity. Disclosure must be the least intrusive means of achieving the legitimate aim in question, because it would not be reasonably necessary if it could be achieved by anything less. We must consider whether the legitimate aim could be achieved by means that interfere less with the privacy of the data subjects.
63. If the legitimate interest relates to identifying and acting upon any fraud or misuse of funds in this particular case, in our view there are less intrusive means of achieving that legitimate aim.
64. The matter can be reported to the authorities charged with investigating fraudulent claims for legal aid and/or the misuse of legal aid funding. Mr Mcateer has already reported this matter to LSANI, the taxing master, the NIAO, the Lord Chief Justice and the Office of Care and Protection in RCJ and intends to report it to the police. Whether or not reports are acted upon and an investigation commenced is a matter for the relevant authorities, not for this tribunal. If the relevant authorities decide to investigate, they will have access to the requested information or the power to obtain access to the information without it being revealed to the world.
65. For those reasons we conclude that it is not reasonably necessary to confirm or deny whether the requested information is held, nor, if held would it be reasonably necessary to disclose that information for the purposes of the legitimate interest of preventing fraud or misuse of funds in this particular case.
66. If the legitimate interest relates to a wider point of preventing fraud and misuse of public funds in relation to legal aid more generally, the tribunal remains of the view that it is not reasonably necessary to confirm or deny whether the requested information is held, nor, if held, would it be reasonably necessary to disclose that information. This is the case even if, as Mr Mcateer alleges, the practice of misusing public funds in this way is widespread. It is not reasonably necessary to disclose the details of this particular case and any funding that was or was not received or disallowed in order to tackle any wider problem.

67. Mr Mcateer has concerns about the lack of scrutiny applied by LSANI to legal aid bills submitted by the taxing master. It is not the tribunal's role to assess whether or not LSANI has the power to scrutinise bills that are submitted, or whether or not it exercises adequate scrutiny. LSANI has an internal fraud referral policy which suggests that some scrutiny is applied, at least in relation to unusual events/transactions which might be indicators of fraud, but we do not need to make findings on this. For the reasons set out above there are other avenues for dealing with fraud or misuse of public funds in a particular case.
68. We accept that the Public Accounts Committee (PAC) report on Managing Legal Aid, published in 2017 recommended that the Department of Justice conduct a review of how expenditure currently adjudicated by the taxing master can properly be brought under the purview of the Accounting Officer. In the resulting consultation document, the Department of Justice highlights¹ that any legal aid amounts ordered through taxation of costs are not subject to audit or accountability through the normal government procedures and further that once the taxing master's certificate for the costs allowed is presented to LSANI, it is obliged to pay the amount as determined subject to a 5% statutory deduction.
69. We also note that LSANI's accounts were qualified in relation to fraud which supports, to some extent, Mr Mcateer's assertion that this is a wider problem.
70. Neither the disclosure of whether or not, in this particular case, LSANI holds the requested information, nor the disclosure, if held, of the requested information would contribute to remedying these wider issues which, in any event, have been identified and, at least in relation to the first issue, are being addressed by the Department of Justice.
71. On this basis we agree with the Commissioner's decision in relation to s 40(5B).

Are the above interests overridden by the interests or fundamental rights and freedoms of the data subject?/Would disclosure be fair?

72. Given our conclusions set out above it is not necessary for us to decide whether or not the above interests are overridden by the interests or fundamental rights and freedoms of the data subjects or whether disclosure would be fair.
73. The fact that LSANI has decided, in other instances, to disclose the amount of public funds paid to an individual litigant might potentially have been relevant to reasonable expectations under this heading. It is not relevant to the other issues in this appeal. LSANI considers each request on its own merits.
74. We also do not consider relevant the fact that LSANI published or publishes cumulative amounts paid to particular barristers or legal firms. Disclosures of this

¹ Legal Aid - Taxation Reform and Statutory Charge Registration, Department of Justice, March 2022.

nature do not identify the individual litigant and raise entirely different issues to this appeal.

Signed Sophie Buckley

Date: 7 December 2022

Judge of the First-tier Tribunal