TC02496

Appeal number: LON/2009/0818

VALUE ADDED TAX – appellant introducing drivers to haulage company customers – invoicing the customers for a gross amount in respect of the drivers' services and paying that amount, less a commission retained, to the drivers against their invoices – whether the appellant was supplying the drivers' services or merely a service of introduction in return for the commission retained – found on the evidence that the appellant was supplying a service of introduction – held that he was acting as agent for both the customers and the drivers – appeal allowed

FIRST-TIER TRIBUNAL
TAX CHAMBER

BRIAN ASHLEY HUBBARD **Appellant**

- and -

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

TRIBUNAL: JUDGE JOHN WALTERS QC
MRS ELIZABETH BRIDGE

Sitting in public at Norwich on 30 July 2012

The Appellant in person
Michael Jones, Counsel, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

DECISION

1. The Appellant, Mr Brian Hubbard ("Mr Hubbard") appeals against a decision of the Respondents ("HMRC") – Officer M. K. Triebwasser, Assurance Team Manager / Senior Officer – communicated in a letter dated 23 February 2009 to Constable VAT Consultancy LLP ("CVC"), who were then acting for Mr Hubbard. The decision was to 'confirm [Officer Triebwasser's] ruling' – which is a reference to an assessment raised on Mr Hubbard by Officer Tony Fuller on 23 July 2008, subsequently amended, which charged output tax of £24,687.

2. We heard oral evidence from Mr Hubbard, who was cross-examined by Mr Jones, Counsel for HMRC. We also had before us certain documentary evidence to which we make reference below. From the evidence we find that the assessment was raised in the following circumstances.

3. Mr Hubbard had for some time been carrying on business as a sole trader providing steam cleaning services and also driving lorries for hauliers on a part-time basis. He made self-assessment tax returns to HMRC for the tax years 2001/02, 2002/03 and 2003/04, and in the case of the later two tax years, 2002/03 and 2003/04, the declared sales were of an amount in excess of the threshold at which a business was required to register for VAT. This was noted by the 'Hidden Economy Team' of HMRC and, as a result, from November 2006, Officer Matt Thomas made efforts to visit Mr Hubbard to examine his business records.

4. It appears that Mr Hubbard was prompted into registering for VAT voluntarily on 8 January 2007 with effect from 1 January 2007. But HMRC (on the initiative of Officer Thomas) amended the effective date of registration to 1 January 2003, because of the quantum of the declared sales in the self-assessment tax returns referred to above. Mr Hubbard was informed of this amendment by a letter dated 19 September 2007.

5. In consequence, Mr Hubbard was required to complete a VAT return in respect of an accounting period from 1 January 2003 to 31 December 2006. A return for this period signed by Mr Hubbard and dated 2 November 2007 was received by HMRC on 26 February 2008. That return showed output tax due of £26,275.10 and a claim for input tax credit of £9,965.99, leaving a net liability of £16,309.11. It also showed total sales excluding VAT of £150,245.

6. Officer Tony Fuller visited Mr Hubbard on 17 July 2008. His visit report (which was in our papers) was apparently made on 26 November 2008. He stated in the report that 'prior to looking at the returns rendered, [he had] ascertained that the business is currently trading as a steam cleaning concern *together with some driving work carried out by Mr Hubbard*' (emphasis added).

7. Officer Fuller at his visit examined the details of the invoices issued from 2003 to 2006 (inclusive). He noted that invoices to the value of £164,261 had been issued

without VAT being charged, and payment had been received. The invoices in question had not been included on the VAT return referred to.

8. According to the visit report, Mr Hubbard had told Officer Fuller that no additional VAT was raised because the customers concerned were no longer trading and he was under the impression that no tax was due from non-trading businesses. Officer Fuller told Mr Hubbard that the amounts received should be treated as tax-inclusive. Officer Fuller calculated the output tax due as £24,264. He also identified £223 of incorrectly claimed input tax relative to the VAT return referred to.

9. According to HMRC's Statement of Case in these proceedings, Mr Hubbard had stated that he was unable to issue a further invoice to recover the value of any output tax since the businesses concerned had ceased trading, and, in any event, he had not believed that he was required to account for output tax in relation to supplies made to businesses that were no longer trading and for that reason had not included the value of those invoices in his VAT return.

10. The assessment (as stated above) was originally issued on 23 July 2008, six days after Officer Fuller's visit.

11. This prompted Mr Hubbard to take advice from CVC, and we have in our papers a series of letters written by CVC to Officer Fuller, and later Officer Triebwasser, together with the replies. The first letter, written by Mr Dean Carey of CVC and dated 15 August 2008, raises the point (we assume for the first time) that Mr Hubbard during the period in question was working as a lorry driver 'and also as an agent in placing other drivers'.

12. In that letter, Mr Carey stated:

> 'Mr Hubbard earns a very modest hourly rate as a driver and this revenue would not have taken him above the VAT registration threshold. When he acted as an agent in placing other drivers he genuinely believed that the value of his own supply was that of the commission element of the transaction. That is, if the hourly rate was £12 and the self employed driver placed with the customer earned £10, then the agent's commission due is £2. Mr Hubbard operated on the basis that his turnover in this situation was £2.'

13. And later in the same letter, Mr Carey stated:

> 'In summary, Mr Hubbard was never truly undisclosed in the sense that everyone in the supply chain understood that he was an intermediary acting for a number of self employed drivers. Mr Hubbard's customers were aware that he was an agent as were the drivers he placed.'

14. However the correspondence did not initially focus on this point, but other matters were followed up in an effort (on Mr Carey's part) to reach an agreement that HMRC would, by concession, waive the tax assessed. It is evident that no such agreement was in fact reached, although the amount of interest originally charged was reduced.

15. Mr Carey returned to the agency point in his letter to Officer Triebwasser dated 29 January 2009. He stated:

> 'Mr Hubbard was in the business of supplying road haulage related services as a sole proprietor with no employees. In this regard Mr Hubbard acted as a principal but provided only driving services – he did not use or provide his own vehicle.
>
> There were occasions when he was offered work in addition to what he could undertake in his own right. On these occasions he made arrangements for other self-employed individuals to move the goods in question. For this purpose he saw himself as an agent; this was because he had passed responsibility to another driver. Mr Hubbard was in receipt of only very small amounts of money, in the region of £1.50 - £2, for these services. In terms of the invoicing arrangements he had no intention of holding out that he was the person moving the goods.
>
> The fact that a subsequent tax invoice has been raised was a direct consequence of HMRC intervention. Mr Hubbard had not taken our advice as to the correct invoicing procedure; he has very limited knowledge of bookkeeping skills and was acting under extreme pressure. For this reason he issued invoices in the same manner as he had before.
>
> ...
>
> Whether someone is an agent or principal is a matter of the relationship between the parties. The invoicing arrangements should reflect, but cannot direct, the path of the supply chain. In this instance Mr Hubbard has issued invoices (and subsequently tax invoices) that do not reflect the true path of the supply chain.'

16. Officer Triebwasser rejected this argument in his letter (dated 23 February 2009) in reply. He maintained that the evidence showed that Mr Hubbard was acting as principal in supplying haulage services (physically performed by other drivers) to customers. In reaching this view he placed reliance on the evidence of Mr Hubbard's invoicing procedures.

17. In these circumstances, the essence of the dispute debated at the hearing of the appeal was, as Mr Jones put it in his Skeleton Argument, whether Mr Hubbard acted as principal or as agent in respect of the relevant supplies.

18. Mr Hubbard's oral evidence was that there were no written agreements between him and the customers (haulage firms). Their agreements were 'verbal'. He was a driver himself and customers would telephone him when they needed a driver to drive vehicles (we assume the vehicles belonged to the customers concerned). The customers would ask him to telephone round to see if he could find any drivers for them.

19. He added that when drivers were introduced by him to customers it was the customers' responsibility to 'vet' them and to check their driving licences and instruct them as to their duties. Mr Hubbard said that he had no responsibility for any aspect of the other drivers' work. He said that he did not need to 'field' a substitute if a driver did not turn up and had no responsibilities beyond the introductions. He was not aware of the duties given to other drivers. He simply put customers in touch with them. He did not retain copies of drivers' driving licences, nor did he provide any insurance cover for drivers.

20. He produced certain letters to the Tribunal in support of his case. In November 2009, the office of Mr Tim Yeo MP had forwarded 4 letters to HMRC: one (undated) from a Mr Peter Verhaest; two (dated 11 November 2009) from a Kathleen Duffield;

and one (dated – we think – 9 October 2009) from a Mr K. Gibson. In May 2012 (or thereabouts) Mr Hubbard forwarded to the Tribunal 2 further letters: one (dated 11 May 2012) from a Mr J C Booth; and one (dated 3 May 2012) from a Mr H M Ahmed.

21. Mr Verhaest's letter states that he was a lorry driver for whom Mr Hubbard found work on a commission basis. Ms Duffield, writing as Accounts Administrator, on the writing paper of Syntex Logistics Limited, states that that company used Mr Hubbard as an agent to supply HGV drivers as and when required. Mr Gibson's letter confirms that Mr Hubbard was his agent in finding him work with transport companies, charging £2 per hour. Mr Booth confirmed that he used Mr Hubbard as his agent for lorry driving work for which he charged the customer between £1 to £2 commission. Mr Booth stated that the commission was deducted by Mr Hubbard from the total charges paid by the customer and he received the balance from Mr Hubbard, which was 'invoiced accordingly'. Mr Ahmed wrote that during his time with Gipping Container Services Limited (which we take to have been a haulage company), he had become aware of Mr Hubbard 't/a Bildeston Garage' who had come to the company 'purporting to be a Driver Agency providing holiday relief cover' and that Gipping Container Services Limited 'used his services for some time on that basis'.

22. Mr Hubbard stated that the payment of the fees charged to the customers (haulage companies) by him – in his own name, we assume, although we saw no copy invoices – was an arrangement effected for convenience, to avoid the customers having to set up new payroll instructions in relation to the individual drivers, who might only work for the customer concerned for a short period. He added that 'all parties knew that'.

23. Mr Hubbard confirmed that he retained a commission in the region of £1.50 to £2 per hour from the payments and remitted the balance to the drivers concerned against invoices raised by them. We pause to observe that in the context of income tax, the full amount of the invoices to customers could be recorded as Mr Hubbard's takings, with a deduction being available for the amounts paid out to drivers. Thus the net effect, in terms of taxable profit, would be the same as if he had declared only the 'commission' income.

24. Mr Hubbard explained that Gipping Transport Limited , which later went into liquidation, was the main company which asked him to provide drivers. Syntex Logistics Limited also did so – this was a company formed by the 'same people' as had been behind Gipping Transport Limited.

25. Mr Hubbard stated that he had acted both as the agent of the customers requiring drivers' services and of the drivers who needed to be placed with work assignments.

26. In cross-examination, Mr Hubbard said that he had filled in the VAT return for the period 1 January 2003 to 31 December 2006 at Officer Fuller's request. The figure of output tax shown (£26,275.10) was calculated by reference to the gross amount

received from customers 'because I was asked to include that by Mr Fuller'. He also said that he was 'not certain' why he had returned the output tax liability by reference to the gross receipts. But when it was put to him (by Mr Jones) that the sales included in the return had not included those invoices in relation to which he was unable to recover VAT from the customers (in addition to the invoiced amounts), Mr Hubbard stated that he was 'pretty certain in his own mind that he had filled in the return correctly'.

27. Mr Hubbard accepted that he 'must have' told Officer Fuller that he had not included on the return invoices issued to customers who were no longer trading on the basis that he was under the impression that no tax was due from non-trading businesses – i.e. from businesses from whom he was unable to recover the VAT in issue. He also accepted that he had reinvoiced other businesses (which were still trading) for the VAT concerned. The figure of £26,267.10 output tax declared on the VAT return for the period 1 January 2003 to 31 December 2006 had included VAT collected in this way, although Mr Hubbard said that the figure included 'some bad debts', which we took to mean some amounts of VAT not recovered from customers. The main companies which he could not invoice were Gipping Transport Limited and Syntex Logistics Limited.

28. When Mr Jones asked Mr Hubbard why he had not made the agency point when he had put the VAT return together, he replied that Mr Fuller had said that he had to try to recover the VAT.

29. Mr Hubbard said that when a customer telephoned asking for a driver, he might do the work himself if he was not busy, but otherwise the customer would ask that he place a driver with them (not giving him full details of the job). In that case, he would telephone round the drivers with whom he had contact and when he had identified a driver who could and might do the work, he would give the driver details of the customer. The driver would then telephone the customer to find out what the job entailed and commit to doing it, or not. The customer would not say there were certain goods to deliver – instead, a driver would be asked for.

30. Occasionally, drivers would telephone Mr Hubbard asking for work. But usually the initiative was taken by the customers.

31. Mr Hubbard said that the commission rate of £1.50 to £2 per hour was agreed between himself and the driver and the customer, who wanted to know what commission Mr Hubbard would charge. When asked why the customer needed to know, Mr Hubbard replied that that was how it worked. The hourly rates for driving were set by the customer (typically £12 per hour) and the commission was deducted from that. The customers might pay more for weekend work. The rates were agreed 'for a period' in the first instance between Mr Hubbard and the customer. The driver was not involved 'in the first instance'.

32. The letters referred to at paragraphs 20 and 21 above had been produced on Mr Hubbard asking for them, following advice received from CVC. Mr Hubbard said he had only been able to contact 2 drivers (actually letters were produced from 3 drivers:

Mr. Verhaest, Mr Gibson and Mr Booth) out of about 10 drivers with whom he had dealings. He was unable to contact any of the others because they had 'moved on'.

33. Mr Hubbard had never been in a position of a customer not paying for driving services, and so there was no example of a loss being borne either by him or any particular driver by reason of non-payment by a customer.

34. Mr Jones, for HMRC, submitted that the evidence did not establish that Mr Hubbard had been working as an agent rather than as a principal in the provision of driving services. He referred the Tribunal to *Customs and Excise Commissioners v Johnson* [1980] STC 624. He observed that Mr Hubbard's case had changed over time. At different times he had not mentioned that he was an agent at all, then that he was an agent for customers, then that he was an agent for drivers and then that he was an agent for both customers and drivers.

35. Mr Jones submitted that the letters referred to at paragraphs 20 and 21 above could be disregarded by the Tribunal. Their makers were not present at the hearing of the appeal to be cross-examined on them. They were not in the form of witness statements and were hearsay evidence at best. Mr Hubbard had been put on notice by HMRC that the authors of the letters would be required for cross-examination. They were self-serving in that they had been prompted by Mr Hubbard's requests. They gave no details, for example of dates, which could tie their contents in to the matters in issue in the appeal.

36. Mr Jones emphasised that Mr Hubbard had invoiced those customers from whom he could recover VAT for the VAT due on the basis that the invoices had indeed been made out by him as principal. The different treatment adopted in the case of customers from whom VAT could not be recovered told against his case. His explanation to Officer Fuller as to why he had not invoiced customers from whom VAT could not be recovered was unconvincing and wrong technically – and importantly he had not told Officer Fuller that he need only return his 'agency' commission.

37. Mr Jones submitted that Mr Hubbard's oral evidence had been confused and contradictory in places and that that called into question its reliability. He submitted that what little reliable evidence there was – the form of the VAT return, the form of the accounts and the form of the invoices – pointed away from Mr Hubbard's case. HMRC were, however, not setting out a positive case that Mr Hubbard had acted as principal – they were content to leave it to Mr Hubbard to prove the contrary in order to discharge the burden of proof on him to show that he was overcharged by the assessment. He accepted that Mr Hubbard's case was 'realistic' but submitted that it was contrary to the evidence.

Discussion and Decision

38. We considered that Mr Hubbard was a generally truthful witness and we accept the general thrust of his evidence. We find facts as follows:

39. Before November 2006, when Officer Matt Thomas began to make efforts to visit Mr Hubbard to examine his records for VAT purposes, Mr Hubbard had paid no attention to the legal basis of his arrangements with customers and drivers. Thus, this was the position during virtually all of the period (1 January 2003 to 31 December 2006) covered by the assessment under appeal.

40. In particular, the legal basis of his arrangements with customers and drivers was of no practical significance in the preparation of his accounts or returns for income tax purposes for the years 2001/02 to 2003/04 inclusive, because the amounts paid out to drivers – whether amounts accounted for to them as agent, or amounts paid to them as principal – were in any event deductible in computing his taxable profit.

41. The issue of whether he was liable to VAT on payments made to him in respect of other drivers' services, and if so, the amount of such liability was first raised in 2007. We accept that it is likely that Mr Hubbard registered for VAT voluntarily with effect from 1 January 2007 in an attempt to forestall any liability in respect of earlier periods. When it became clear that this registration had not prevented HMRC from examining earlier periods, and that the effective date of registration had been amended by HMRC to 1 January 2003 and Mr Hubbard was required to complete a VAT return for the period from 1 January 2003 to 31 December 2006, he recognised that further action was required from him.

42. We find that he adopted the 'line of least resistance' at this stage and did what Officer Fuller had made it plain that HMRC expected he should do – namely, fill in the VAT return on the basis that the gross amount received from customers was the amount of his taxable outputs.

43. We also find that he was careful only to account for VAT under this return for output tax which he was able to recover from the haulage company customers concerned. In the case of haulage company customers who were continuing to trade there was not much difficulty in raising invoices for the output VAT concerned, because those companies, being presumably fully taxable, would be able to obtain credit for the VAT concerned as their own input tax.

44. In the case of haulage companies who had ceased to trade – principally Gipping Transport Limited and Syntex Logistics Limited – there was a difficulty. Any output VAT declared in relation to invoices issued to them would not be recoverable by Mr Hubbard from the customer and so it would be a cost to him personally – moreover a 'windfall' to HMRC who would normally expect to give credit for input tax in respect of output tax accounted for by Mr Hubbard.

45. He dealt with the difficulty simply by omitting those invoices from the declaration made in the return. We do not accept that he genuinely thought that where a customer had ceased to trade the supplier was relieved of the obligation of accounting for VAT on supplies made to that customer. He gave no evidence as to how he had formed that view or from where he had obtained any information relevant to the forming of that view.

46. Officer Fuller was, rightly, dissatisfied with Mr Hubbard's explanation for the omission of VAT relevant to these invoices from the return and went on to make the assessment.

47. However, as we have noted above, Officer Fuller had ascertained – before he looked at the VAT return rendered by Mr Hubbard – that his business was a steam cleaning concern together with some driving work carried out by Mr Hubbard himself – see: his visit report for the visit on 17 July 2008.

48. There is no evidence that Officer Fuller ever stopped to think how, if that was the nature of Mr Hubbard's business, it was consistent to conclude that driving work carried out by other drivers constituted services supplied by Mr Hubbard for VAT purposes. As Mr Jones acknowledged, the case that Mr Hubbard performed an intermediary role in introducing other drivers to haulage company customers, is a realistic explanation for what was done. We recognise that Mr Hubbard did not put forward that case at the visit on 17 July 2008, but we consider that the reason for that was not that the case was false, but that Mr Hubbard was inexpert in the legal and accounting ramifications of the problem and that he was concentrating on how best to deflect HMRC by taking 'the line of least resistance' as per the finding above. In this connection, we accept that Mr Fuller said to him on that occasion that he (Mr Hubbard) had to try to recover the VAT.

49. We accept Mr Hubbard's evidence as to how the business was actually run – that is, that he was contacted by telephone, usually by haulage companies who wanted a driver (and sometimes by drivers who wanted work with haulage companies). If Mr Hubbard was able to do the job required by a haulage company, we find that he would make arrangements to do it. That would be part of the 'driving work carried out by Mr Hubbard' as noted in Officer Fuller's visit report. If he was not able to do the job because he was too busy or for any other reason, we find that the haulage company would ask him to find a driver and that he would agree to try to do so. He would then contact drivers whom he knew, inform them of the approach from the haulage company concerned and put the driver and the company in touch. (If it was a driver who had made the initial contact, Mr Hubbard would telephone round the haulage companies.)

50. It would then be for the driver to contact the company to make the practical arrangements for the job. This would involve the company 'vetting' the driver to the extent necessary, checking the driver's licence and insurance position and giving detailed instructions as to the driver's duties. Mr Hubbard had no obligation to provide a substitute driver if the driver who had been introduced failed to do the job. We also accept that Mr Hubbard agreed a standing arrangement with the haulage companies concerned that where another driver was introduced he (Mr Hubbard) could keep for himself a small amount (£1.50 to £2 per hour worked) as a form of commission, on the basis that the balance was remitted to the driver who had done the work. We also accept that Mr Hubbard, the drivers concerned and the haulage company customers concerned all knew and accepted that this was the position. No agreements were committed to writing – all were verbally concluded.

51. We further accept Mr Hubbard's explanation as to the invoicing arrangements. It was convenient to all parties for Mr Hubbard to invoice the haulage company customer for the full amount due from that customer and for the driver to invoice Mr Hubbard for the balance of what the haulage company customer paid which was due to them. Although such invoicing arrangements might *prima facie* suggest that Mr Hubbard was supplying the drivers' services, we find that they are also consistent with him performing the invoicing function for convenience in circumstances where, as a matter of law, the drivers were supplying their services to the haulage company customers directly.

52. Most importantly, we find on the evidence that the haulage companies (and not Mr Hubbard) exercised such effective control over the drivers in the performance of their duties as was exercised by anyone.

53. We have had some regard to the letters referred to at paragraphs 20 and 21. We accept that the authors were not presented for cross-examination and that the letters suffered from the defects of which Mr Jones complained. They were of course, entirely consistent with Mr Hubbard's case but we see no reason why we should assume them to have been concocted or to be misleading. We will state, however, that we have made the findings of fact above chiefly on the basis of Mr Hubbard's oral evidence.

54. We agree with Mr Jones that the case that Mr Hubbard acted as agent and not as principal had been presented over time – and at the hearing – in a somewhat confused fashion. However, we find that, in the circumstances, that is not a reason for us to reject the general thrust of Mr Hubbard's case.

55. We find (and hold, so far as it is a question of law) that the arrangements in place set up agency relationships between Mr Hubbard with the haulage company customers on the one hand – that he would find drivers for them for jobs he was not going to undertake himself – and with drivers on the other hand – that he would introduce them to haulage company customers either at their request or when the customers asked for drivers and he (Mr Hubbard) would not himself undertake the job.

56. We have noticed the decision of the Upper Tribunal in *Sally Moher (trading as Premier Dental Agency) v HMRC* [2012] UKUT 260 (TCC) issued on 27 March 2012, to which we were not referred by either party. In that case the Upper Tribunal noted (*ibid.* at paragraph 13) the importance of the concession made by Ms Moher at the First-tier Tribunal level that nurses and auxiliaries assigned by the Premier Dental Agency to dentists were under the dentists' control and merely did as they were directed and the consequent conclusion of the First-tier Tribunal that the Premier Dental Agency had supplied staff to the dentists rather than medical care. The Upper Tribunal added (*ibid.* at paragraph 14):

> 'it is difficult to see how one could rationally conclude that the appellant [Ms Moher] was making supplies of medical care, once it is accepted that the nurses and auxiliaries were under the control of the dentist to whom they were assigned. This is so even if

(assuming in the appellant's favour that) the nurses were to be regarded as employees of the appellant.'

57. We consider that Mr Carey of CVC was right when he said in correspondence (his letter to Officer Triebwasser dated 29 January 2009) that '[t]he invoicing arrangements should reflect, but cannot direct, the path of the supply chain. In this instance Mr Hubbard has issued invoices (and subsequently tax invoices) that do not reflect the true path of the supply chain'.

58. Mr Jones did not – and had no basis on which he could – challenge in cross-examination Mr Hubbard's evidence that the drivers made their own arrangements (apart from remuneration) with haulage company customers or that the drivers were directly responsible to the customers (and Mr Hubbard was not) for their conduct of their driving duties. The Upper Tribunal's decision in *Moher* supports Mr Hubbard's case – although we recognise in that case the nature of the supplies was in issue, whereas in this case both the nature of the supplies and the consideration for them is in issue.

59. For all the reasons given above, we have concluded that Mr Hubbard did not supply the drivers' services to haulage company customers. Where other drivers (not himself) were involved, he supplied a service of introduction for which the consideration was the commission of £1.50 to £2 per hour retained by him. On that basis the appeal is allowed.

60. 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.

JOHN WALTERS QC
TRIBUNAL JUDGE

RELEASE DATE: 11 January 2013