

# **Commissioners for His Majesty's Revenue and Customs (Respondent) v Professional Game Match Officials Ltd (Appellant)**

**Case ID: 2021/0220**

## **Case summary**

### **Issue**

Is the relationship between a company responsible for providing football referees to the Football League and part-time referees an employment relationship so as to trigger an obligation on the company to deduct Income Tax and National Insurance from the payments it makes to the referees?

### **Facts**

PGMOL is a non-profit service company providing referees to certain league football matches in the UK and FA Cup fixtures. Some of these referees work only part-time alongside other jobs. These part-time referees are paid match fees, expenses and are eligible for bonuses based on performance. This case concerns whether PGMOL is liable to make deductions for Income Tax and National Insurance contributions in respect of these part-time referees. That in turn is dependent upon whether the contracts found to exist between the referees and PGMOL, both season long and separately in respect of individual matches, are properly to be characterised as contracts of employment, or merely as contracts for services for self-employed referees.

### **Judgment appealed**

[\[2021\] EWCA Civ 1370](#)

## **Parties**

### **Appellant(s)**

Professional Game Match Officials Ltd

### **Respondent(s)**

Commissioners for His Majesty's Revenue and Customs

## **Appeal**

### **Justices**

Lord Hodge, Lord Leggatt, Lord Stephens, Lady Rose, Lord Richards

### **Hearing start date**

26 June 2023

### **Hearing finish date**

27 June 2023

## **Watch hearing**

26 June 2023 [Morning session](#) [Afternoon session](#)

27 June 2023 [Morning session](#) [Afternoon session](#)