

IN THE HIGH COURT OF JUSTICE
CHANCERY DIVISION
ON APPEAL FROM THE VAT AND DUTIES TRIBUNAL

CH/2008/APP 0082
Royal Courts of Justice
Tuesday, 4th March 2008

Before:
Mr Justice Lewison

B E T W E E N:

THE COMMISSIONERS FOR HM REVENUE AND CUSTOMS

Appellants

- and -

BRAYFAL LIMITED

Respondent

MR JOHN BLACK, Q.C. and MR JONATHAN CANNAN (instructed by the Solicitor of the
Commissioners of Customs & Excise) appeared on behalf of the Appellants.

MR MICHAEL PATCHETT-JOYCE (instructed by The Khan Partnership) appeared on
behalf of the Respondent.

JUDGMENT

(Approved)

Transcribed by Ubiquis

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MR JUSTICE LEWISON:

1. On 20th April 2007, Her Majesty's Revenue and Customs (HMRC) refused to allow a claim by Brayfal Limited to deduct input tax for three accounting periods in 2006. The basis of the refusal was the allegation that Brayfal is implicated in a missing trader intra-community fraud. Four days later, Brayfal lodged and served notice of appeal to the VAT Tribunal. The appeal was notified to HMRC on 1st May 2007. In cases of this kind, the burden is on HMRC to establish a fraudulent tax loss and that the transactions giving rise to that loss are connected to the taxpayer's transactions. If that is established, then the taxpayer must show that it did not know and could not have known about the fraud.
2. The evidence before the Tribunal, although the Tribunal have not yet made findings of fact, is that Brayfal has been in the trade for some 20 years and that the refusal of its claim to deduct input tax has made trading difficult.
3. Appeals to the VAT Tribunal are conducted in accordance with the VAT Tribunal Rules 1986, as amended. The Rules were made by the Commissioners for Customs & Excise. Rule 20 deals with documents. Rule 20, sub-rule (1) provides: "Each of the parties to an appeal, other than a reasonable excuse or a mitigation appeal, and each of the parties to an application for a hardship direction, shall before the expiration of the time set out in paragraph 2 of this Rule serve at the appropriate Tribunal Centre a list of the documents in his possession, custody or power, which he proposes to produce at the hearing of the appeal or application".
4. In the particular circumstances of this case, Rule 22(b)(i) required the list of documents to be served within a period of 30 days after the date of notification of the notice of appeal. In the present case, that meant that HMRC's list of documents was

due by 31st May 2007.

5. Rule 20, sub-rule (3) contains a wider power conferred on the Tribunal to require a party to produce a list of documents relating to any question in issue in the appeal. This goes further than merely providing a list of the documents upon which the party proposes to rely. However, in cases of missing trader intra-community fraud, where much depends upon proving chains of transactions to which the appellant taxpayer is not necessarily a party, the Tribunal has made it clear that it will be receptive to applications under Rule 20, sub-rule (3) for HMRC to make full disclosure and the Tribunals have emphasised the importance of HMRC giving full disclosure of documents which are within their possession, custody or control.
6. It became clear in the present case that HMRC would not be able to comply with the timetable laid down in the Rules. On 14th May 2007, they applied for an extension of time for the service of their list of documents up to and including 30th June 2007. Although Brayfal opposed the extension, the Chairman, at a hearing held on 30th May 2007, granted an extension of time for service of a list of documents to 4 pm on 29th June.
7. HMRC failed to comply with this extended timetable and, on 29th June 2007, applied for a second extension of time to 13th July. This, however, was overtaken by events. HMRC failed to comply with their own proposed date of 13th July, as Brayfal's solicitors noted in their letter of that date.
8. On 18th July, the parties attended before the Tribunal on another pre-appeal hearing. The Chairman once again extended time for service of HMRC's list of documents to 20th July 2007. This then was the second formal extension of time.
9. On 20th July 2007, HMRC served their statement of case and a list of documents.

This list, in accordance with the Rules, ought to have contained all the documents that HMRC intended to produce at the hearing of the appeal.

10. On a number of occasions during July and August, Brayfal's solicitors wrote to HMRC asking for copies of the listed documents. In a letter of 8th August 2007, they also complained that HMRC had not given sufficient disclosure and raised the question of documents relating to Brayfal's position in the supply chain and the chain of transactions upon which HMRC intended to rely.
11. On 9th August HMRC provided copies of the documents in their list.
12. On 15th August Brayfal's solicitors applied to the Tribunal for a direction that, unless HMRC disclosed a number of different categories of documents within five days, the appeal should be summarily allowed. This is a course of action that is open to the Tribunal under Rule 19(4) of the Tribunal Rules.
13. The categories of documents requested included documents relating to Brayfal's position in the supply chain.
14. On 10th September 2007, HMRC served a witness statement made by a Mr Davis, but without exhibits.
15. A further pre-trial hearing took place on 21st September 2007. On the same day HMRC sent a copy of the exhibits. Those exhibits included documents which had not been included in HMRC's list of documents which had been served after two extensions of time. Plainly, therefore, HMRC had not complied with the Tribunal's directions.
16. On 25th September, Brayfal's solicitors wrote to HMRC asking for further disclosure. They asked specifically for documents which demonstrated the tax losses of another

alleged participant in the fraud and the link to Brayfal.

17. On 28th September, HMRC wrote to say that they accepted that their list of documents did not include all the documents upon which they relied. It follows that HMRC were accepting that after two extensions of time they had still not complied with the Rules. However, they said that they would prepare an amended list to be served on a date to be agreed at a forthcoming hearing on 2nd October. They also said that documents, which demonstrated the tax losses and the evidence linking them to Brayfal, would be included in that amended list.
18. A hearing took place on 2nd October 2007. The Tribunal made directions which were released on 7th October. Those directions required HMRC to serve a supplementary list of documents by 16th October. In effect, this was the third extension of time given to HMRC.
19. On 16th October, HMRC served a witness statement made by Mrs Judith Clifford, but without its exhibits. The case advanced by HMRC was that the tax losses on which they relied were contained in an assessment known as the “£59 million assessment”. On same day, HMRC served a supplementary list of documents. HMRC made yet further applications for extensions of time for the service of witness statements to which Brayfal’s solicitors objected.
20. On 12th November 2007, the final pre-trial hearing took place. The Tribunal gave directions which included a fourth extension of time to HMRC to serve documents. The extension was until 12th November. The Tribunal also directed that no further evidence was to be served without the consent of the Tribunal. Plainly, this was directed to ensuring that there was at least a cut-off date for the production of documents so that there could be finality. Since the hearing was by now a fortnight

away, that was obviously sensible.

21. In the decision under appeal, the Tribunal quoted an exchange from the transcripts on that occasion. Counsel for HMRC expressly accepted that the extension was needed so that HMRC could prove its case on the alleged tax losses and the link with Brayfal and assured the Tribunal that HMRC's case was now in place in its entirety.

However, that was not to be.

22. On 26th November 2007, Mrs Clifford gave to the technical team link officer at HMRC documentation that she had downloaded from HMRC's electronic folders during the previous week. This documentation is said to show that the alleged tax losses are not contained in the £59 million assessment, but in a different assessment called "the £23 million assessment, which relates to a different chain of transactions.

However, the technical team did nothing with this information.

23. The appeal hearing began on 26th November 2007. Mrs Clifford gave evidence in chief on 27th, 29th and 30th of that month. After the start of her cross-examination, she produced to HMRC's legal team further copies of the documents that she had sent to the technical team. These documents appear to have related both to the £59 million assessment and the £23 million assessment. However, because she was still giving evidence, she was unable to give instructions about which documents were the relevant ones and no application was made to the Tribunal for permission to speak to her about that matter.

24. On 27th December 2007, HMRC made yet another application to adduce more evidence and to serve a supplementary list of documents. This application, as it seems to me, was made under the "permission to apply" part of the direction made on 12th November. The application was granted and represented the fifth extension of

time given to HMRC. However, the application did not include any request for permission to adduce in evidence the documents relating to the £23 million assessment, which Mrs Clifford had sent to the technical team a month earlier. This, apparently, was because of an error in copying the documents that Mrs Clifford had provided on 30th November. For some wholly unexplained reason, instead of copying all the documents that Mrs Clifford had provided, a decision was made to copy only some of them. HMRC accept that closer study would have revealed that the wrong documents had been copied.

25. At the resumed hearing on 17th January 2008, Mrs Clifford was cross-examined on the £59 million assessment. In giving her answers, she referred to the £23 million assessment. She provided further copies of the £23 million assessment and supporting paperwork for HMRC's legal team.
26. On 21st January 2008, HMRC applied to the Tribunal for permission to adduce the documents referred to by Mrs Clifford.
27. On 30th January, the Tribunal refused permission. HMRC now appeal.
28. The appeal is brought under Section 11 of the Tribunals and Inquiries Act 1992, which permits appeals on a point of law only. The appeal is also governed by Part 52 of the Civil Procedure Rules, which allows an Appeal Court to interfere where the decision of the lower court is wrong or where it was unjust because of a serious procedural irregularity.
29. Having set out the history, the Tribunal summarised its reasons in two paragraphs of its decision, each numbered 16.
30. The first of those paragraphs reads as follows: "We determine the application on the

following bases:

- (a) that since the Commissioners made both the £59 million assessment and the £23 million assessment, they knew from 10 November 2006, the date on which the £23 million assessment was made, that the tax loss they are required to prove in the appeal was contained in that assessment;
- (b) that even if the Commissioners had until 26 November 2007 mistakenly assumed the tax loss to be proved to be contained in the £59 million assessment, on that date Mrs Clifford provided information showing that it was not so contained;
- (c) that the Commissioners did not act on the evidence provided by Mrs Clifford until 21 January 2008 and until 17 January 2008 the tribunal laboured under the misapprehension that the tax loss they are required to prove was contained in the £59 million assessment;
- (d) that on 12 November 2007 the tribunal, having been informed by the Commissioners' counsel that their case was complete, directed that neither party be allowed to serve further evidence without the consent of the tribunal: the documents were closed;
- (e) that Brayfal's counsel, Mr Patchett-Joyce, did not 'call for' the evidence the Commissioners now wish to serve.'

31. The second of the two numbered paragraphs 16 reads as follows:

“Being satisfied that Brayfal would suffer prejudice were we to allow the application, for all the reasons we gave in the last preceding paragraph and because we consider it far too late in the proceedings to be admitting yet further documentary evidence, we dismiss the

application.”

32. It then recorded its thanks to Mrs Clifford for bringing the £23 million assessment to its attention.
33. In a nutshell, therefore, the Tribunal’s reasons for refusing the application were the lateness of the application, combined with the prejudice that admitting the documents would cause to Brayfal.
34. So far as the legal approach is concerned, HMRC contend that in deciding whether to accede to their application to admit these additional documents, the Tribunal is required to conduct a balancing exercise, weighing the consequences of default to the innocent party against the consequences of any possible sanction for the party in default. This formulation is taken from part of the judgment of Lloyd J in *Customs & Excise Commissioners v Neways International (UK) Limited* [2003] STC 795.
35. HMRC also say that there is a presumption that all relevant evidence should be admitted unless there is a compelling reason to the contrary. This proposition is taken from the judgment of Lightman J in *Mobile Export 365 Limited and Another v Commissioners for her Majesty’s Revenue and Customs* [2007] EWHC 1737 CH.
36. Mr Patchett-Joyce, appearing on behalf of Brayfal, says that the relevant principles are as follows:
 1. If a Tribunal makes a direction it expects it to be complied with and will require compelling reasons for excusing non-compliance.
 2. Tribunal decisions are to be treated seriously and an attitude that suggests otherwise cannot be allowed to prevail.

3. The Commissioners are represented by legal advisors who are professionally responsible for representing the interests of their instructing clients within the restraints of their obligation to observe procedural rules. It is to be expected that the Commissioners would do their job properly and obey orders of courts or tribunals.
 4. In the event of non-compliance with directions, the Tribunal should consider whether there are any compelling reasons why non-compliance should be excused or whether there were any unusual or exceptional circumstances that prevented the Commissioners from complying with their procedural obligations.
 5. Under Rule 19 of the VAT Tribunal Rules, the Tribunal has sundry powers, which it can exercise as appropriate in the face of non-compliance with directions. The Tribunal should consider all the circumstances of the matter in exercising its discretion, which it must exercise reasonably and in a judicial manner. It must undertake a balancing exercise in considering what course is appropriate on the particular facts.
 6. The provisions of the VAT Tribunal Rules must also be considered in the context of VAT legislation as a whole.
 7. Pressure on the solicitors' office of the Commissioners is no excuse.
 8. The real prejudice to the appellant must be fully recognised, but, even in the absence of substantial prejudice, the Tribunal can exercise its powers under Rule 19 of the Tribunal Rules.
37. The starting point, in my judgment, must be the Tribunal's powers under the Rules. Rule 19(1) empowers the Tribunal to extend time. Rule 19(3) gives the Tribunal a general power to give directions for the speedy and just determination of the appeal.

In the present case, the Tribunal's direction made on 12th November 2007 was directed to both those ends. The just determination of the appeal entailed giving HMRC one last chance, after three previous extensions of time, to get its documentary case in order. It did so on the basis that, as assured by counsel for HMRC, this final extension would be the last one. The speedy determination of the appeal entailed ensuring that Brayfal was able to prepare for the appeal, the dates of which had already been fixed, on the basis of knowing the full case that it had to meet. Even so, the Tribunal granted HMRC one last indulgence in permitting them to adduce the documents attached to the application of 27th December 2007. Rule 19(4), as I have said, enables the Tribunal to allow an appeal where HMRC had failed to comply with directions. This is a draconian power that the Tribunal does from time to time exercise. It is draconian because it results in an appeal being allowed without any determination of the merits. The sanction applied in the present case was far less draconian, namely to hold HMRC to their extant list of documents, while allowing them to prove their case on that material, if they could.

38. Modern case management attaches importance to a number of different factors. First, it attaches importance to compliance with orders and directions. Failure to comply with orders and directions increases the costs to the parties, delays the final adjudication on the merits and requires the devotion of proportionately more time of the Tribunal to the case in question. Failure to comply with orders and directions is prejudicial to the administration of justice itself.
39. Where a party in default of an order or direction wishes to be relieved from the consequences of his default, the burden is undoubtedly on him to persuade the

Tribunal to grant relief. The Tribunal will take into account any explanation for the failure, which will always be a relevant circumstance.

40. Secondly, modern case management attaches importance to a cards-on-the-table approach. It discourages surprises and ambushes.
41. Thirdly, it attaches importance to adhering to trial dates. Applications that have or may have the result of disrupting a trial date or the progress of a trial are viewed less sympathetically than those which will not have that effect.
42. Fourthly, it adopts a flexible approach to the imposition of sanctions on a party who is in default. When considering what, if any, sanction to impose, it will weigh up the consequences of deciding one way rather than another. Sometimes these factors will all point towards the same conclusion. Sometimes they will point in different directions. Where the balance is to be struck in any particular case is a matter of judgment for the tribunal in question.
43. In *Commissioners of Customs & Excise and Neways International (UK) Limited*, the Customs & Excise had failed to serve a statement of case in accordance with time limits that had been extended three times by the Tribunal. The appellant had not, in fact, objected to any of those extensions of time. Neways then applied for its appeal to be summarily allowed under Rule 19(4). The Tribunal acceded to that application.
44. Although Lloyd J, who heard the appeal, seems to have thought that he, himself, would not have come to the same conclusion as the Tribunal, nevertheless, he dismissed the appeal.
45. In paragraph 19 of his judgment, he pointed out that it is not the law that a failure to comply can only be waived if the party in default had compelling reasons for the non-

compliance. The compelling reasons may be derived from any of the circumstances of the case and all such circumstances placed before the Tribunal need to be considered. It is, however, notable that Lloyd J did not dissent from the adjective “compelling” being applied to the reasons.

46. In paragraph 29, Lloyd J said:

“Looking at the matter generally, I accept Mr Thomas’s submission that time limits are laid down in order that appeals will be processed without unnecessary delay. Such limits, whether as laid down by the Rules or as varied by the Tribunals, ought to be observed, not just disregarded or forgotten. If, however, a time limit is not kept to, so that the need arises to consider whether, against opposition, to extend it further or otherwise to deal with a default, the Tribunal should conduct a balancing exercise. Essentially, and without seeking to set out the position comprehensively, it should weigh the consequences of the default for the, as it were, innocent party, against the consequences of any possible sanction for the party in default. In any given case there may be several possible courses, ranging from allowing or, as the case may be, dismissing the appeal by default at one extreme, to granting an extension on no other terms than the party in default pays the costs of obtaining the extension on the other, and there may be intermediate possibilities, particularly as regards the imposition of terms. Under r 19(5), which I have read, the Tribunal may impose terms as it thinks just when waiving any default. Where the main prejudice is as to delay, the Tribunal might be prepared to order an expedited hearing, or it may regard the award of interest on any eventual repayment, if that is what is at issue, as a sufficient compensation”.

47. In paragraph 30, Lloyd J said:

“I accept Mr Thomas’s submission that it is appropriate for the Tribunal to consider the question of proportionality between the default and the possible consequences. Though this word has recently featured a good deal more than it used to, especially in the context of the Civil Procedure Rules, it was always present in any balancing exercise as a concept as regards the consequences of any procedural default. While it is appropriate for any tribunal to consider the amount at stake when conducting the balancing exercise, I do not accept Mr Thomas’s submission (which, it is fair to him to say, was not put in quite these terms), that except in the most extreme case where the Commissioners’ default has caused the most severe prejudice, no procedural default should lead to any other than a procedural sanction”.

48. I emphasise that my function on this appeal is not to decide whether I would have reached the same decision as the Tribunal, but whether the Tribunal’s decision discloses an error of law. In reviewing the Tribunal’s decision, I must pay special regard to the fact that the Tribunal is a specialist tribunal, well acquainted with the law and practice that it is required to apply. I must also bear in mind that not only was the decision of the Tribunal a discretionary decision, it was a case management decision, too.
49. In the present case, however, HMRC say that the Tribunal failed to carry out the necessary balancing exercise.
50. First, they say that the Tribunal did not appreciate the importance of the evidence to HMRC. They point to paragraph 14 of the decision in which the Tribunal said:

“We observe that in the documentation the Commissioners wish us to admit there is one document in which reference is made to ‘95 recs’ made between 8 March 2005 and 9 November 2007, those dates being included in the document. We take the

reference to '95 recs' to mean 95 transactions. But the print of the document with which we have been provided shows only 24 transactions dated between 21 July 2006 and 9 June 2007, and 4 September 2007 and 9 November 2007, and does not in our judgment show a tax loss. Nor do we consider any of the other documents to show such a loss."

51. I have been shown an exchange in the transcript when these documents were placed before the Tribunal on the hearing of the application in which the Tribunal raised questions about precisely what the documents show, which counsel for HMRC was unable to answer without instructions. Mr Black explained to me in the course of his submissions how HMRC rely on the documents to support the case of a fraudulent tax loss. It is, in my judgment, plain that the documents themselves will need to be explained. In my judgment, the Tribunal were entitled to take the view that the documents, as presented and without further explanation, would not demonstrate the tax loss which HMRC wish to prove. Moreover, paragraph 14 does not, at least explicitly, feed into the reasons which are given for dismissing the application in the two numbered paragraphs 16.
52. Second, HMRC say that the Tribunal did not identify the prejudice to Brayfal. Brayfal did identify a prejudice in submissions before the Tribunal. There were, in essence, two such areas. The first is what Mr Patchett-Joyce called "nuts and bolts prejudice"; that is to say the time and effort that would have to be expended in the middle of the hearing in understanding what the documents say, how they support the case that HMRC wish to advance and how, if at all, they can be undermined. Second, there is the prejudice that is caused when a case has been prepared and presented on

one basis and cross-examination directed to exposing the evidential weakness in that case on the assumption that the evidence adduced represents the whole case.

53. HMRC say that the prejudice identified was not substantial and should not have weighed heavily in any balancing exercise. But, once it is accepted that prejudice to Brayfal weighs in the balance, how much weight should be given to it is a question of fact or judgment and not a question of law. Moreover, I do not accept that prejudice of the second kind is simply something that can be brushed aside.
54. Third, HMRC say that Mrs Clifford wishes to refer to the documentation to correct evidence that she has already given. However, Mrs Clifford had completed her evidence in chief before the documents were revealed. She has corrected her evidence, in that she has now said that the evidence that she gave to the Tribunal in chief was wrong. To deploy a new case based on a different assessment goes further than merely correcting evidence, it advances a new positive case based on a new chain of transactions. Mrs Clifford's evidence, to the extent that HMRC wish to rely on it, has been fully deployed before the Tribunal. The Tribunal were, in my judgment, entitled to find that allowing evidence in during the course of cross-examination would prejudice Brayfal in the presentation of its case. HMRC seek to draw a distinction between documents that support the case that it advances and documents that alter that case. These documents do alter the evidential nature of HMRC's case. Instead of relying on the £59 million assessment, which relates to one chain of transactions, in order to prove the fraudulent tax losses, HMRC now wish to rely on the £23 million assessment which relates to a different chain of transactions. In my judgment, Brayfal were entitled to take their stand on the basis of the

documents as presented after HMRC had had five chances to present their documents and had assured the Tribunal that their case would be complete on the final extension.

55. It is true, as Mr Black submits, that Mrs Clifford's evidence in cross-examination is before the Tribunal. Whether that evidence is sufficiently cogent to discharge the burden of proof, which rests on HMRC to prove the fraudulent tax losses, is a matter for submission at a later stage in the proceedings. It is not a matter for this appeal.
56. Fourth, although in the written argument HMRC seems to be asserting that they were, in any event, entitled to adduce the documents in evidence during re-examination, Mr Black in the course of his reply seemed to back track from that bold submission. What happens in re-examination is again a matter for the Tribunal and not, in my judgment, a matter for this appeal.
57. Mr Black submits that the evidence that HMRC wish to adduce is no more than an omission, but, as Mr Patchett-Joyce points out, there is a whole catalogue of omissions. There was an omission to disclose the documents by list, an omission to disclose them when the evidence of tax losses was specifically asked for, an omission to include them in the exhibits to Mrs Clifford's witness statement, an omission to disclose them in the supplementary list of documents, an omission to file a supplementary witness statement once Mrs Clifford had carried out her exercise, an omission to copy or disclose the documents that Mrs Clifford handed to the technical team on 26th November and another omission to copy the right documents in support of the application of 27th December 2007. The documents sought to be relied on are documents that HMRC wishes to rely on in support of its positive case, so the failure to disclose is a plain breach of the Rules and of every direction that the Tribunal has made about the disclosure of documents. In so far as this provides any explanation

for the failure to comply with the Rules or the directions, it is a wholly inadequate explanation.

58. In my judgment, the Tribunal were entitled to give great weight to the fact that the application was made so late in the proceedings. By the phrase “so late in the proceedings”, I understand the Tribunal to have been referring to all of the attempts that had been made to get HMRC to provide proper disclosure and to the fact that the hearing had already been underway for several days. By the phrase “yet further documents”, I understand the Tribunal to have been referring to the persistent failure of HMRC to comply with its directions and to the piecemeal approach to disclosure. In other words, the Tribunal decided that enough was enough.
59. No alternative sanctions were placed before the Tribunal at the time when it decided the application. I do not consider that it was in error in not considering alternatives. In fact, it is difficult to see what alternatives would have been appropriate to meet the case. Bearing in mind the length of the delay and the prejudice which Brayfal are suffering as a result of their trading difficulties, it does not seem to me that a cost penalty which was, in any event, not suggested by HMRC, would have been enough. I find it impossible to say that the Tribunal have made an error of law. The appeal is, therefore, dismissed.

MR PATCHETT-JOYCE: My lord, I am very much obliged. Those instructing me have served a schedule of costs on both the Commissioners and on the court. I hope it is available to you.

MR JUSTICE LEWISON: I have it here.

MR PATCHETT-JOYCE: The schedule is in the usual form. Perhaps I can invite your lordship just to pass an eye over it. I have done the arithmetic in relation to the hours spent on each of the heads, so I can assist your lordship with that if need be.

MR JUSTICE LEWISON: I do not mean to be facetious, but, presumably, your client is entitled to deduct the VAT as input tax.

MR PATCHETT-JOYCE: I am sure that he will deal appropriately with the VAT element of the costs. I think that that is right. The only matter would be if he did not still have a current VAT number, but he does.

MR JUSTICE LEWISON: It is just over £5,000 worth of VAT.

MR PATCHETT-JOYCE: My lord, £5,500, I think would be closer.

MR JUSTICE LEWISON: Mr Black, there is not much you can say in principle.

MR BLACK: There is nothing I can say in principle.

MR JUSTICE LEWISON: Do you want to say anything about the amount?

MR BLACK: No, my lord.

MR JUSTICE LEWISON: Very well. I will assess the costs in the sum of £32,000.

MR PATCHETT-JOYCE: I am obliged, my lord. I think that your lordship need not say anything more in terms of it being a forthwith payment, which is usually within 14 days.

MR JUSTICE LEWISON: Fourteen days, yes. Thank you very much.
