



**TC03227**

**Appeal number: TC/2012/07226**

*Customs Duty – classification – fancy dress Costumes*

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

**PARTY SHOP SUPPLIES LTD**

**Appellant**

**- and -**

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

**TRIBUNAL: JUDGE CHRISTOPHER HACKING  
WILLIAM SILSBY**

**Sitting in public at Stoke-on-Trent on 24 October 2013**

**Sue Crowder the Managing Director of Party Shop Supplies Ltd appeared on behalf of the Appellant**

**Richard Chapman, counsel, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents**

## DECISION

1. This appeal concerns the customs tariff classification of a range of fancy dress  
5 and dress up Costumes sold by the Appellant under the trade name or style “Charlie  
Crow” (the Costumes)

2. The Costumes were manufactured in China and imported into the United  
Kingdom under classification heading 9503 007000 (“other toys put in outfits”) the  
10 applicable rate of Customs Duty for which is 4.7%

3. HMRC contend that the correct classification for these goods is generally 6114  
30 00 00 (“other garments, knitted or crocheted”). The applicable duty rate for this  
classification is 12%. A number of the Costumes however have been determined to  
15 fall within associated “61” classifications including 6110 30 99 00; 6110 30 91  
00;6104 63 00 00; 6104 43 00 00 all of which attract the 12% duty rate. Other items,  
principally caps, falling under classification 6505 (Headgear and parts thereof) and  
related ‘6505’ classifications have been accepted by the Revenue as properly classed  
so as to attract a lower 2.7% duty rate.

4. In its Notice of Appeal dated 12 June 2012 the Appellant contends that the  
correct classification for the Costumes should be 9505 90 00 00 as ‘carnival goods’  
which would be chargeable to duty at the rate of 4.7%.

25 *The relevant law concerning duty classification*

5. Article 20.1 of the Community Customs Code provides that duties legally owed  
where a customs debt is incurred shall be based on the Customs Tariff of the  
30 European Communities.

6. Council Regulation 2658/87 (the Regulations) sets out in Annex 1 the Combined  
Nomenclature on which the common tariff is based. That nomenclature is comprised  
of the World Customs Organisation’s harmonised system with further EU sub  
35 divisions.

7. The Combined Nomenclature classifies goods by reference first to chapter  
numbers which are then sub divided into numbered headings with a further series of  
numbered sub headings each of which carry a two digit number. By way of example  
40 therefore the classification for which the Appellant now contends can be broken down  
thus:

(Chapter) 95 - Toys, Games and Sports Requisites; Parts and accessories  
thereof  
45 (Sub heading) 9505 - Festive, carnival or other entertainment articles, including  
conjuring tricks and novelty jokes  
(Sub-sub heading) 9505 90 – Other

(Sub-sub-sub heading) 9505 90 00 - as above

(Sub-sub-sub-sub heading) 9505 90 00 00 - as above (indicating no further refinement of the classification).

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8. As can be seen there is a hierarchy by which the breadth of the general classification indicated by the chapter headings is refined down to the final two digits of the sub-sub-sub-sub heading, a total of five two digit numbers combining to produce a full 10 figure classification number. This hierarchical approach is, as will be seen, of particular significance when it comes to deciding on the correct classification of a given article

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9. The general rules for interpretation of the Combined Nomenclature (known as the GIRs) appear in Section 1 A of Annex 1 of the Regulations.

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10. So far as relevant to this appeal these rules provide as follows;

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1. The titles of sections, chapters and sub chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.

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2. (a) (not relevant as this deals with incomplete or unfinished articles)

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(b) Any reference in a heading to a material or a substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3

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3. When, by application of rule 2 (b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows:

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(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those

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goods, even if one of them gives a more complete or precise description of the goods;

5 (b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable

10 (c) when goods cannot be classified by reference to 3(a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

15 4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin

20 5. (not relevant as this deals with specific types of goods and packing materials)

25 6. For legal purposes the classification of goods in the subheadings of a heading shall be determined according to the same terms of those subheadings and any related subheadings, notes and, mutatis mutandis, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section and chapter notes also apply, unless the context otherwise requires.

30 11. The interpretation of the nomenclature and the approach to be adopted in ascertaining the relevant characteristics of the goods to be classified was explained by the ECJ in Case C – 495/03 *Intermodal Transports BV v Staatssecretaris van Financien* thus:

35 “[47] According to settled case law, in the interests of legal certainty and ease of verification, the decisive criteria for the classification of goods for customs purposes is in general to be found in their objective characteristics and properties as defined in the wording of the relevant CN and of the notes to the sections or chapters....”

40 and later in the same case at [55]:

45 “According to the court’s case law, the intended use of a product may constitute an objective criterion in relation to the tariff classification if it is inherent in the product, and such inherent character must be

capable of being assessed on the basis of the product's objective characteristics and properties....”

5 12. Mr Chapman in his Skeleton Argument on behalf of the Respondents also refers to the Upper tribunal case of *Amoena (UK) Ltd v Revenue and Customs Commissioners* [2013] UKUT 0394 (TCC) and in particular to paragraphs 28 to 30 of the decision in that appeal in which the above observations in *Intermodal* were effectively repeated in Case C-400/05 *B.A.S. Trucks BV v Staatssecretaris van Financien* [2007] ECR I-311.

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13. The manner of interpretation of the Combined Nomenclature was further elucidated in ECJ Case C-514/04 *Uroplasty BV v Inspecteur van de Belastingdienst – Duanedistrict Rotterdam* in which the Advocate General explaining the correct approach, stated at [42] – [44] of her Opinion:

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“42 First, the intended use and material composition of the article must be precisely determined. Next, in the light of the wording of the headings of the relevant sections and chapters a provisional classification must be undertaken according to the article's intended use and material composition. There must then be considered whether on a combined examination of the wording of the headings and the explanatory notes to the relevant sections and chapters a definitive classification may be reached. If not, then in order to resolve the conflict between the competing provisions recourse must be had to Rules 2 to 5 of the general rules. Lastly, classification must be made under the subheadings.

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43. Classification must proceed on a strictly hierarchical basis taking each level of CN in turn. The wording of one heading can be compared only with the wording of another heading, the wording of the first subheading can be compared only with the wording of other first subheadings of the same heading and the wording of a second subheading can be compared only with the wording of other second subheadings of the same first subheading.

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44. In this exercise the of wording of the headings and the explanatory notes of the CN are to be interpreted so as to be consistent with the Harmonised System. The Court has consistently held that the explanatory notes drawn up, as regards the Harmonised System by the World Customs Organisation, may be an important aid to the interpretation of the individual tariff headings, although they do not have legally binding effect.”

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14. The CJEU went on to confirm the views expressed in the Advocate General's opinion as regards the matter of interpretation of the CN confirming

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in particular the relevance of the intended use of an article to its classification at [40] to [42] in terms substantially similar to those set out at paragraph 11 above in the case of *Intermodal*

5 *The Costumes*

15. It is necessary to consider the Costumes in some detail as part of the process of determining their intended use and material composition. We were assisted in this by the production at the hearing of a number of examples of the  
10 Costumes which we were able to handle and examine. A full colour brochure setting out all of the products offered by the Appellant to its customers was also made available and was placed with and now forms part of the appeal bundle.

16. The Costumes the subject of the Revenue's determinations are more particularly identified in Schedule 1 annexed to the Amended Statement of Case for the Commissioners. The Schedule contains 4 columns in which are set out  
15 (from left to right):

- A description of the goods
- The Commodity Code for which the Revenue contends
- 20 • The applicable duty rate
- A description of the way in which the goods were classified

17. It is not intended to here reproduce this schedule as to do so would do little other than to add to the length of this decision. Also as a number of the  
25 products share a common claimed classification and a description of the route to that classification there is a deal of repetition within the schedule. Where however it is necessary in the course of this decision to explain how a particular classification is arrived at we shall have such recourse to the particulars of the schedule as may be necessary.

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18. For the moment it is sufficient to explain that the schedule itemises 22 designs of Costumes some of which are grouped together for the sake of convenience as a common approach to their classification has been adopted. In one case two separate articles have been treated as together constituting one  
35 garment. The schedule also includes a further 6 items being caps or bonnets (as to which reference has already been made) and which are accepted by the Respondents as properly classified so as to carry a 2.7% duty rate. These items are not in contention.

19. In more general terms the items with which this appeal is concerned include children's' dressing up costumes. Some of these are based on fictional characters and include names such as "Little Nell", "Bert the Chimney Sweep", "Ernest the Urchin" and "Elsie the Parlour Maid". Each is fashioned in a style reminiscent of children's story book depictions of such characters.

20. Other costumes are sold which feature an animal or bird. These include a Cow tabard and waistcoat (treated as one article); a Robin Redbreast waistcoat and a Mouse tabard or waistcoat. We also examined a one-piece Dalmation dog costume.

21. The brochure produced by Mrs Crowder depicts a great many more examples of costumes drawn from ancient times from the Egyptian Pharoahs to Roman times and through to the Middle Ages. One might well imagine these being used in school plays as well as at home. Some are intended to depict actual characters from history such as Shakespeare; Henry Tudor, King Edward, Jane Austen and Florence Nightingale. Other animal tabards include those of horse, a pig, a penguin and a donkey. Many of these appear to be in the nature of a one-piece suit whilst others are in the form of tabards. A wide range of caps and bonnets is also included in the brochure. Finally there are shown a number of adult costumes with similar character and animal themes.

22. Although the full range of costumes and ancillary items shown in the brochure is extensive, the Tribunal is concerned only with those items which are in the Schedule to the Respondents Amended Statement of Case. It is acknowledged however that the Tribunal's decision in this appeal may well have consequences for the classification and consequent duty rate applicable in these other items. It is to be stressed that the Tribunal in its consideration of this appeal has looked closely only at those items specifically identified by the Respondents and it is in respect of those items only that this decision has effect. It may be that other items are intended for rather different purposes, are made of different materials or are otherwise objectively to be viewed as distinguished from the items the subject of this appeal.

35 *The classifications at issue – the Respondents' contentions*

23. The Respondents' case as stated in the Respondents' Amended Statement of Case is that the correct commodity codes for the Costumes are those set out in the Schedule to the pleading to which reference has been made.

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24. It is necessary to look individually at the articles concerned alongside their respective codes as applied by the Respondents.

- **Code 6114 300000** was applied to a number of the Costumes as follows:  
 “Fancy Dress Costume (Mouse)”;  
 “Fancy Dress Costume (Cheeky Monkey)”;  
 “Fancy Dress Costume (Lamb)”;  
 “Fancy Dress Costume (Dalmation)”;  
 “Fancy Dress Costume (Lion)”  
 “Fancy dress knitted garment (part of Little Nell costume);  
 “Victorian maid apron”;  
 “Fancy Dress Costume (Elsie Parlour Maid) apron”;  
 “White Smock”
- **Code 6110 30990** is said to apply to the costume entitled “Fancy dress (Bert the Chimney Sweep) knitted coat. The same code has been applied in the case of “Fancy dress (Ernest the Urchin) knitted waistcoat”;  
 “Victorian urchin waistcoat”;  
 “Fancy dress (Ernest the urchin) knitted sweater”;  
 “Fancy dress (Bert the Chimney Sweep) knitted sweater”
- **Code 6110 309100** was applied to the costume entitled “Waif tabard (waistcoat” and “Cow tabard (waistcoat)” These two articles were treated together in the analysis of their classification.  
 The same code was also applied to the articles “Robin Redbreast (waistcoat) and “Mouse tabard (waistcoat)”
- **Code 6104 630000** was applied to “Fancy Dress Costume (Ernest the Urchin) trousers” and to “Fancy Dress Costume (Bert the Chimney Sweep) trousers”
- **Code 6104 430000** was applied to “Fancy Dress costume (Elsie Parlour Maid) Dress and “Fancy Dress costume (Little Nell)”

25. As stated above each of these classifications bore alongside them the Respondents’ ‘route’ to the classification applying the rules of interpretation of the Common Nomenclature. For example in relation to Code 6114 300000 as applied to the Mouse, Cheeky Monkey, Lamb and Dalmation, the route was thus expressed:

“GIR1 was used to classify the product to 6114 (other garments, knitted or crocheted)

GIR5(B) was used to identify the type of packaging

GIR6 was used to classify the goods to a heading 611430 of man made fibres

Also used were Chapter Notes;

Chapter 61 Note 1

Harmonised System Explanatory Notes:

HSEN to heading 6114 first paragraph para X1-6114-1 refers

Not classified to 9503007000as this is no toy set

Chapter 95 note 1 (e) excludes fancy dress textile articles to heading 61 or 62

This garment is therefore classified to heading 6114 as an all in one knitted garment.”

26. Similar notations appear against each of the classifications adapted to accommodate variations in, principally, the style or features of the garment(s) concerned.
- 5 27. What is clear from the above and as pleaded by the Respondents, is the fact that they seek to rely, not on the remoter sub headings in the hierarchy of the codes but on the chapter heading for Chapter 61 and its immediate sub headings.
- 10 28. The Chapter 61 heading reads: ‘Articles of Apparel and Clothing Accessories, Knitted or Crocheted’. This, say the Respondents, is the correct Chapter within which to classify the Appellant’s Costumes.
- 15 29. The immediate sub headings of relevance to the Costumes can be seen to be those for:
- 6104 Women’s or girl’s suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) knitted or crocheted
- 6110 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
- 20 6114 Other garments knitted or crocheted
- 25 30. The Respondents say that the Appellant’s Costumes are objectively speaking garments and that the Chapter 61 classification is therefore appropriate. This is said to be particularly true of those of the costumes or uniforms depicting real life characters notwithstanding their fictional or historic influences. The animal costumes are said to be recognisable as waistcoats or jumpsuits and all of the items are of textile materials.
- 30 31 The above represents the Respondents’ positive case for its asserted classification of the Costumes. The negative case is that the Appellant’s proposed classification under Chapter 95 and its sub headings is not apposite for the reasons which follow.
- 35 32. The heading for Chapter 95 reads: ‘Toys, Games and Sports requisites; Parts and accessories thereof’
33. The notes to Chapter 95 contain the following note: ‘Note 1 (e) This chapter does not cover.....sports clothing or fancy dress, of textiles, of Chapter

61 or 62' This, it is said, specifically excludes any argument as to the appropriateness of any classification of the Costumes under Chapter 95.

*The Appellant's contentions concerning classification.*

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34. In relation to the matter of classification the Appellant states in its Notice of Appeal dated 12 June 2012:

10 "Under commodity code 9505 900000 there are numerous Costumes very similar to the items we design and manufacture. Some of these products are very similar to the description of my products HMRC describe in their letter dated 15th March page 3"

The Appellant continued:

15 "My appeal is based on the fact that HMRC has classified our products as carnival goods (see letter dated 5th July) and so the harmonised code should be 9505 9000 00, the same as our European competitors.

20 Since HMRC's decision to reclassify our products as clothing (duty 12%) instead of as carnival Costumes (duty 2.7%) our European competitors have an unfair advantage on goods bought in from China. It is my understanding that one of the reasons behind the EU is to harmonise tariffs and to make Europe a 'level playing field' for all EU manufacturers/companies. If the tribunal take a look at the evidence I have collected they will see that this is not the case"

25 35. It is to be noted that the Appellant contends not for the classification under which the goods were imported (9503 007000) but rather for 9505 9000 00. Goods within this latter code carry duty at 2.7% on importation into the EU

30 36. The full text for 9505 90 00 00 is set out at paragraph 7 above. Relevantly sub heading 9505 covers - 'Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes' The Appellant seeks particularly to rely on a characterisation of the Costumes contained in a letter from HMRC of 5 July 2012 as 'carnival costumes'.

35 37. In correspondence between the parties and in the course of the hearing the Appellant sought to establish that a number of articles appearing on the European Union website which appear to be very closely similar to its own Costumes were the subject of a Binding Tariff Information (BTI) classifying the articles concerned to code 9505 90 00 00

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38. Reference was made in particular to what was said to be a similar Indian outfit approved for tariff purposes under code sub heading 9505. No specific details beyond

the code subheading of either the classification or the construction of the article(s) were produced in evidence.

39. What Mrs Crowder argues is that in essence the Costumes her company markets are more properly to be regarded as ‘Festive, carnival or other entertainment articles.....’ than ‘Articles of Apparel and Clothing Accessories....’ In support of this contention she refers to HMRC’s apparent acceptance of the articles as ‘carnival articles’

10 *The tribunal’s consideration of the appeal.*

40. Mrs Crowder’s point that the present classification puts her company at a competitive disadvantage is well taken by the tribunal. Equally understood is her reference to the intention of the legislation to create a harmonised approach to duty classifications so as to achieve the ‘level playing field’. If it is true that articles which compete in the European market place with those sold by the Appellant have been accorded a Chapter 95 classification at a duty rate of 2.7% as opposed to the 12% levied by HMRC then that would clearly place the Appellant at a significant trading disadvantage.

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41. The approach however which the tribunal is bound to follow is that which is dictated by the case law cited above. The Tribunal must look objectively at the articles concerned and seek to establish the correct classification by working through a comparison of, first, the chapter headings as elucidated by the applicable chapter notes and thereafter, where two or more classifications appear potentially relevant, to consider, according to the required hierarchy, the subsequent sub headings until one or other of the contending tariff codes becomes dominant as being more closely descriptive of the goods concerned. This may be thought to be a somewhat technical approach but it does represent the system agreed by the European Council to have application throughout the EU.

42. The starting point must therefore be the general rules for interpretation of the common nomenclature as set out in Section 1 of Annex 1 to Council Regulation 2658/87. This approach to classification is intended to be strictly adhered to so that its effect in relation to goods imported into any of the EU member states from outside the area of the EU Customs Union (China in this case) will be precisely the same and will, (in theory at least), provide the level playing field to which the Appellant has referred and which is undoubtedly an objective of the Customs Code.

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43. To succeed in its appeal the Appellant therefore needs to show that its route to classification of its products is one which accords with the rules of

interpretation and in applying those rules is to be preferred to the Respondents' approach.

5 44. If the 'contest' (if it may be so considered) was simply between the competing chapter headings alone the tribunal would be inclined to accept that the Chapter 95 heading 'Toys, Games and Sports requisites.....' could well embrace costumes intended for carnival or other similar uses in preference to 'Articles of Apparel and Clothing Accessories.....' which might well be understood to relate to clothing intended for usual day to day wear.

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45. The difficulty for the Appellant however lies in the very clear note 1 (e) to Chapter 95 which makes it clear that whatever argument there may be as to the merits of the application of that Chapter it expressly excludes 'sports clothing or **fancy dress** of textiles, of Chapter 61 or 62' (emphasis added).

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46. The construction of this exclusion is not without some difficulty. It appears to exclude from the chapter items of the type described which are made of textiles and are otherwise included within Chapter 61 (or 62). This poses for the Respondents the challenge to show that the articles concerned are in fact within Chapter 61. This, says Mr Chapman, the Respondents are able to do as although there may be no specific reference within Chapter 61 to costumes intended for use as 'dress up' or carnival wear the descriptions for each of the sub headings contended for are apt to cover the Costumes. They are properly to be considered as falling within the sub headings identified at paragraph 29 above. Any suggestion that this might not be so is displaced by tariff code 6114 which covers 'Other garments knitted or crocheted' – a fatal catch-all description for the Appellant.

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47. In this context it should be noted that the tribunal did make enquiry of Mrs Crowder as to the construction of the articles seen at the hearing and scheduled to the Respondents Amended Statement of Case. The Costumes were agreed to be of a knitted polyester or other similar synthetic textile material. The Dalmation costume was made of a long strand acrylic material as no doubt were some of the other articles. All of the Costumes were manufactured from textile materials.

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48. It is very often the case in tariff classification disputes such as this that the matter can only be resolved by a close consideration of the precise language of competing sub clauses requiring a great deal of technical evidence to be adduced so that the objective characteristics of the product concerned can be properly ascertained and compared with the language used. In this appeal, by contrast, the issue of the correct classification falls to be determined at the chapter heading level without detailed recourse to the sub headings being

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necessary. This arises simply by reason of the exclusion of fancy dress items which fall within Chapter 61 as items of apparel or clothing. Whatever else the Costumes may be and whatever wider or more particular description may be applied to them they are in the finding of this tribunal items of ‘fancy dress of textiles, of Chapter 61...’

49. The Respondents contend that a Binding Tariff Information provided in respect of goods of a different design imported by other persons cannot be determinative of the classification of the Costumes imported by the Appellant. No detailed evidence about these competing products was adduced in evidence but from a reading of the descriptions applied to some of these it has to be questioned whether they were exactly the same as any of the Costumes. Some appeared to be sets of clothes which together comprised individual items which might be classified as falling within Chapter 95. That cannot however detract from the proper approach to classification which the tribunal is bound to follow.

50. It was suggested by Mrs Crowder that HMRC had accepted a classification of competitive costumes by another company within the UK. Again no sufficiently specific evidence as to this was placed before the tribunal.

51. In relation to this line of argument, however, the tribunal did have before it the classifications to which Mrs Crowder had contended including , for example, the German Binding Tariff Information for the Indian Costume referred to above. Whilst the text is in German the tribunal has obtained a Google translation of this which includes the following description:

‘Three piece assembly, consisting of blouse and long pants and (a) carnival articles (headdress for Indians), so called Indian Costume (Item 86136) size 52, see photo on conditioning – not one as fancy dress of textile materials for goods of (circle) of heading 9505 – separate classification of all components.....’

It must be a matter of some speculation as to precisely how this assembly came to be classified. What is clear is that the items were separately classified and also that whatever they were they were said to be ‘not one as fancy dress of textile materials’ Even if the description had been identical to the Costumes however this fact would not displace the need to interpret the classification according to the GIRs as described above.

52. In relation to the suggestion that competitive goods in the UK had been accepted as falling within Chapter 95 Mr Chapman simply offered the observation that if that were so then the classification was wrong. As a matter of law that is accepted by the tribunal as a perfectly proper statement.

53. The tribunal had considerable sympathy for the Appellant in that it may well be right that competitive products are being classified in other jurisdictions (and possibly even within the UK) as falling within a tariff code which affords a lower rate of duty on importation from outside the Customs Union. It may be considered by the Appellant that in taking the stance that it has done in relation to this matter the Respondents have acted over zealously in their implementation of the tariff coding of the Costumes. Be that as it may it is the duty of this tribunal to determine whether, in applying the tariff codes to the Appellant's Costumes the Respondents have acted in accordance with the relevant law. In the finding of the tribunal HMRC has acted lawfully in applying the Chapter 61 codes in preference to the Chapter 95 codes under which the Appellant originally imported the Costumes or the codes for which it has contended in this appeal.

54. For the above reasons the appeal is not allowed.

55. 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.

**CHRISTOPHER HACKING  
TRIBUNAL JUDGE**

**RELEASE DATE: 16 January 2014**