

Appellant's notice

(All appeals except small claims track appeals)

For Court use only	
Appeal Court Ref. No.	2016 / 4109
Date filed	1 Nov 2016

Notes for guidance are available which will help you complete this form. Please read them carefully before you complete each section.



Section 1 Details of the claim or case you are appealing against

Claim or Case no. Fee Account no. (if applicable)

Help with Fees - Ref no. (if applicable) - -

Name(s) of the Claimant(s) Applicant(s) Petitioner(s)

Name(s) of the Defendant(s) Respondent(s)

Details of the party appealing ('The Appellant')

Name

Address (including postcode)

Tel No.	03000 589536
Fax	03000 589793
E-mail	ian.rees@hmrc.gsi.gov.uk

Details of the Respondent to the appeal

Name

Address (including postcode)

Tel No.	020 7583 5000
Fax	020 7212 7500
E-mail	

Details of additional parties (if any) are attached

Yes No

Section 2 Details of the appeal

From which court is the appeal being brought?

The County Court at

The Family Court at

High Court

Queen's Bench Division

Chancery Division

Family Division

Other (please specify)

What is the name of the Judge whose decision you want to appeal?

The Honourable Mr Justice Hildyard

What is the status of the Judge whose decision you want to appeal?

District Judge or Deputy

Circuit Judge or Recorder

Tribunal Judge

Master or Deputy

High Court Judge or Deputy

Justice(s) of the Peace

What is the date of the decision you wish to appeal against?

11 October 2016

To which track, if any, was the claim or case allocated?

Fast track

Multi-track

Not allocated to a track

Nature of the decision you wish to appeal

Case management decision

Grant or refusal of interim relief

Final decision

A previous appeal decision

Section 3 Legal representation

Are you legally represented?

Yes No

If 'Yes', please give details of your solicitor below

Name of the firm of solicitors representing you

HMRC Solicitor's Office

The address (including postcode) of the firm of solicitors representing you

1st Floor South
Bush House
Strand
London
WC2B 4RD

Tel No.	03000 589536
Fax	03000 589793
E-mail	ian.rees@hmrc.gsi.gov.uk
DX	146745 LONDON (Bush House)
Ref.	SLR 303275/IRE

Are you, the Appellant, in receipt of a Legal Aid Certificate or a Community Legal Service Fund (CLS F) certificate?

Yes No

Is the respondent legally represented?

Yes No

If 'Yes', please give details of the respondent's solicitor below

Name and address (including postcode) of the firm of solicitors representing the respondent

Linklaters LLP
One Silk Street
London
EC2Y 8HQ

Tel No.	020 7456 2185
Fax	020 7456 2222
E-mail	frank.tao@linklaters.com
DX	DX Box Number 10 CDE
Ref.	L-232446-01-138

Section 4 Permission to appeal

Do you need permission to appeal?

Yes No

Has permission to appeal been granted?

Yes (Complete Box A)

No (Complete Box B)

Box A

Date of order granting permission

11 October 2016

Name of Judge granting permission

The Honourable Mr Justice Hildyard

Box B

I

the Appellant('s solicitor) seek permission to appeal.

If permission to appeal has been granted **in part** by the lower court, do you seek permission to appeal in respect of the grounds refused by the lower court?

Yes No

Section 5 Other information required for the appeal

Please set out the order (or part of the order) you wish to appeal against

The declaration of The Honourable Mr Justice Hildyard that:

Statutory interest payable pursuant to rule 2.88(7) of the Insolvency Rules 1986 ("Rule 2.88(7)") is not yearly interest for the purposes of section 874(1) of the Income Tax Act 2007 and the payment of statutory interest pursuant to Rule 2.88(7) does not give rise to any obligation on the part of the company in administration or on the part of the company's administrators to deduct amounts representing income tax.

Have you lodged this notice with the court in time?
(There are different types of appeal -
see Guidance Notes N161A)

Yes No

If 'No' you must complete
Part B of Section 9

Section 6 Grounds of appeal

Please state, in numbered paragraphs, **on a separate sheet** attached to this notice and entitled 'Grounds of Appeal' (also in the top right hand corner add your claim or case number and full name), why you are saying that the Judge who made the order you are appealing was wrong.

I confirm that the grounds of appeal are attached to this notice.

Section 7 Arguments in support of grounds for appeal

I confirm that the arguments (known as a 'Skeleton Argument') in support of the 'Grounds of Appeal' are set out **on a separate sheet** and attached to this notice.

OR (in the case of appeals other than to the Court of Appeal)

I confirm that the arguments (known as a 'Skeleton Argument') in support of the 'Grounds of Appeal' will follow within 14 days of filing this Appellant's Notice

Section 8 What are you asking the Appeal Court to do?

I am asking the appeal court to:-
(please tick the appropriate box)

- set aside the order which I am appealing
- vary the order which I am appealing and substitute the following order. Set out in the following space the order you are asking for:-

Statutory interest payable pursuant to rule 2.88(7) of the Insolvency Rules 1986 ("Rule 2.88(7)") is yearly interest for the purposes of section 874(1) of the Income Tax Act 2007 and the payment of statutory interest pursuant to Rule 2.88(7) gives rise to obligations on the part of the company in administration and on the part of the company's administrators to deduct amounts representing income tax.

- order a new trial

Section 9 Other applications

Complete this section **only** if you are making any additional applications.

Part A

- I apply for a stay of execution. (You must set out in Section 10 your reasons for seeking a stay of execution and evidence in support of your application.)

Part B

- I apply for an extension of time for filing my appeal notice. (You must set out in Section 10 the reasons for the delay and what steps you have taken since the decision you are appealing.)

Part C

- I apply for an order that:

(You must set out in Section 10 your reasons and your evidence in support of your application.)

Section 10 Evidence in support

In support of my application(s) in Section 9, I wish to rely upon the following reasons and evidence:

Statement of Truth – This must be completed in support of the evidence in Section 10

I believe (The appellant believes) that the facts stated in this section are true.

Full name

Name of appellant's solicitor's firm

signed

Appellant ('s solicitor)

position or office held

(if signing on behalf of firm or company)

Section 11 Supporting documents

To support your appeal you should file with this notice all relevant documents listed below. To show which documents you are filing, please tick the appropriate boxes.

If you do not have a document that you intend to use to support your appeal complete the box over the page.

In the county court or High Court:

- three copies of the appellant's notice for the appeal court and three copies of the grounds of appeal;
- one additional copy of the appellant's notice and grounds of appeal for each of the respondents;
- one copy of the sealed (stamped by the court) order being appealed;
- a copy of any order giving or refusing permission to appeal; together with a copy of the judge's reasons for allowing or refusing permission to appeal; and
- a copy of the legal aid or CLSF certificate (if legally represented).

In the Court of Appeal:

- three copies of the appellant's notice and three copies of the grounds of appeal;
- one additional copy of the appellant's notice and one copy of the grounds of appeal for each of the respondent;
- one copy of the grounds of appeal on a separate sheet attached to each of the appellant's notices filed;
- one copy of the sealed (stamped by the court) order or tribunal determination being appealed;
- a copy of any order giving or refusing permission to appeal together with a copy of the judge's reasons for allowing or refusing permission to appeal;
- one copy of any witness statement or affidavit in support of any application included in the appellant's notice;
- where the decision of the lower court was itself made on appeal, a copy of the first order, the reasons given by the judge who made it and the appellant's notice of appeal against that order;
- in a claim for judicial review or a statutory appeal a copy of the original decision which was the subject of the application to the lower court;
- a copy of the order allocating the case to a track (if any)
- one copy of the skeleton arguments in support of the appeal or application for permission to appeal;
- a copy of the approved transcript of judgment; and
- a copy of the legal aid or CLSF certificate (if legally represented)

