



Neutral Citation Number: [2022] EWHC 2937 (Admin)

Case No: CO/3477/2022

IN THE HIGH COURT OF JUSTICE
KING'S BENCH DIVISION
ADMINISTRATIVE COURT
SITTING IN LEEDS

1 Oxford Row,
Leeds LS1 3BG

16th November 2022

Before:

MR JUSTICE FORDHAM

Between:

**THE KING (on the application of AIREDALE
CHEMICAL COMPANY LTD)**

Claimant

- and -

**HM COMMISSIONERS FOR REVENUE AND
CUSTOMS**

Defendant

PricewaterhouseCoopers LLP for the Claimant
HMRC for the Defendant

Determination as to Venue

I direct that no official shorthand note shall be taken of this Judgment and that copies of this version as handed down may be treated as authentic.

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THE HON. MR JUSTICE FORDHAM

Note: a non-confidential version of this judgment was released on 14th November 2022,
for finalisation (correction of typos) and formal hand-down on 16th November 2022.

MR JUSTICE FORDHAM:

1. This is a judicial determination on the papers, but where it is, in my judgment, appropriate to give reasons in a brief judgment. This is a claim for judicial review filed on 23 September 2022, in which a minded to transfer order (“MTTO”) was made on 13 October 2022 for transfer to Leeds. The Claimant’s team had filed his claim in London answering “yes” to this question in Form N461: “Have you issued this claim in the region with which the claim is most closely connected?” As “additional reasons for wanting it to be dealt with in [the London] region” they then said:

London is the region in which the Defendant and the legal representatives of both of the parties are based.

2. MTTOs allow the parties to file representations “to indicate opposition to transfer”. The parties have adopted a joint position and oppose transfer to Leeds on the following basis: (1) Although the Claimant is located in Keighley, its solicitors and Counsel are London-based. (2) Although the Defendant has an office in Leeds, its London office was served with the papers, it is conducting this matter from offices in London and Salford, and its Counsel are London-based. (3) Transfer to Leeds will increase costs, particularly from travel and because the proceedings might necessitate an overnight stay (as to which the overriding objective is invoked).
3. I have not been persuaded by these points. The claim is concerned with tax liability, with large figures identified as being at stake. The claim form identifies the decision-maker as based in the North East (Newcastle). It identifies the Claimant as based in the North East (Keighley). It was entirely ‘on the cards’ that this was going to be seen as a case for the Administrative Court in Leeds (“ACL”). It was simply wrong for the Claimant’s representatives to identify the South East (London) region as the one with which the claim is most closely connected. True, HMRC was served in London. But HMRC has offices nationwide. Had it wished, HMRC could have sought a prompt venue determination. There were choices to make: by the Claimant about which office to serve; by the Defendant as to which offices to use; by both parties as to which Counsel to instruct and where. All of this naturally falls within the parties’ decision-making autonomy. But such choices are made with eyes wide open, and they cannot of themselves ‘drive’ the conclusion that the South East region is the appropriate venue. The parties, rightly, do not claim London as a national Administrative Court venue for claims against national public authorities. In the end, this is about travel and possibly accommodation costs, relating to lawyers. Naturally, those are relevant. But they are quite insufficient in my judgment, in all the circumstances, to justify this claim staying in London. That is fortified by a sense of perspective, remembering the scale of what is at stake. In all the circumstances, this claim has a “specific connection” and its “closest connection” to the North-East region. It has no “closer” connection to the SE (London) region. It should “if at all possible” be administered and determined at ACL. It is “possible” to administer and determine the claim at ACL. And having regard to the volume of claims issued and the capacity, resources and workload at the various Administrative Courts, it is desirable to administer and determine this claim in the region with which it has its closest connection. The appropriate venue for this case is ACL and that is where the case will now be transferred.