



Neutral Citation Number: [2022] EWHC 2555 (Admin)

Case No: CO/2890/2022

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

1 Oxford Row,  
Leeds LS1 3BG

11<sup>th</sup> October 2022

**Before:**  
**MR JUSTICE FORDHAM**

**Between:**  
**NEWCASTLE UNITED FOOTBALL CLUB**  
**- and -**  
**COMMISSIONERS FOR HIS MAJESTY'S**  
**REVENUE AND CUSTOMS**

**Appellant**

**Respondent**

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**Reynolds Porter Chamberlain LLP for the Appellant**  
**Solicitor's Office and Legal Services, HMRC for the Respondent**  
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## **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**

**MR JUSTICE FORDHAM:**

1. This is a judicial determination on the papers, but where it is, in my judgment, appropriate to give reasons by way of a short judgment. This is an appeal by case stated in which a minded to transfer order (“MTTO”) was made on 26 August 2022 to which the parties jointly responded by representations on 1 September 2022. Those representations assert that London is the region in which “both parties have the closest connection”. That makes sense for the Respondent, based as it is at E20. But I cannot accept it in relation to the Appellant, based at NE1.
2. The case has its origin in warrants, issued by Leeds Crown Court and executed at the Appellant’s premises at NE1 and NE12, in April 2017. However, the Case Stated appeal arises directly out of the determination of the Crown Court at Kingston on Thames in July 2022, where the relevant application was heard. For that hearing, in Greater London, both parties used their London solicitors and instructed London-based Leading Counsel, now sensibly maintained for this case stated appeal. Where it arises out of a determination of Kingston Crown Court, I am persuaded that the appeal (the relevant ‘claim’) has a specific, and its closest, connection to the South East region, where moreover the Respondent is based. The South East as a venue is reinforced by the London base of all the lawyers, including London-based Leading Counsel on both sides, for this case arising directly from a determination of a court in the South East where they all appeared. No countervailing consideration justifies transfer to Leeds.
3. I accept the parties’ Joint Submission and direct that this appeal stay in London.