



EMPLOYMENT TRIBUNALS

Claimant: The Blue Bicycle (York) Ltd

Respondent: Commissioners for HM Revenue and Customs

Heard at: Leeds

On: 24 May 2017

Before: Employment Judge Keevash

Representation

Appellant: Mr R Lacey, accountant

Respondent: Mr S Redpath, counsel

JUDGMENT

1 The appeal is dismissed.

2 The Respondent's application for a costs order is granted. The Appellant is ordered to pay to the Respondent the sum of £2,782.00 (including £462 VAT).

Employment Judge Keevash

Dated: 25 May 2017