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EMPLOYMENT TRIBUNALS (SCOTLAND)

Case No: 4109707/2021 (V)

Held on 1 & 2 March 2022 (By CVP)

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Employment Judge: F Eccles

Mr M Horgan

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**Claimant
Represented by:
Mr M McLaughlin -
Solicitor**

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Chevron Transport Corporation Limited

**Respondent
Represented by:
Mr K Gibson -
Counsel**

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JUDGMENT OF THE EMPLOYMENT TRIBUNAL

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The Judgment of the Employment Tribunal is that it has jurisdiction to consider the claim of unfair dismissal under Sections 94(1) and 103A of the Employment Rights Act 1996.

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REASONS

BACKGROUND

1. The claim was presented on 21 May 2021 . The claimant claims automatically
5 unfair dismissal for making a protected disclosure in terms of Section 103A of
the Employment Rights Act 1996 failing which unfair dismissal in terms of
Section 94(1) of the Employment Rights Act 1996. The claim is resisted. It
is the respondent's position that the claimant was dismissed for the potentially
fair reason of redundancy. In their response, lodged on 22 June 2021 , the
10 respondent identified the preliminary issue of territorial jurisdiction. The claim
was listed for a preliminary hearing to determine the above issue. The hearing
was held by CVP. The claimant was represented by Mr M McLaughlin,
Solicitor. The respondent was represented by Mr K Gibson, Counsel. The
parties provided the Tribunal with a joint bundle of productions.
- 15 2. The Tribunal heard evidence from the claimant and from Ms Kelly Gonzalez,
HR Business Partner for the respondent.

FINDINGS IN FACT

3. Very little of the evidence before the Tribunal was in dispute. The material
facts were found to be as follows; the claimant was first employed by the
20 respondent in September 2006. At the time of his recruitment the claimant
lived in the family home in Cork, Ireland. He is an Irish citizen. He completed
induction and training with the respondent from September to November
2006. This took place in Ireland.
4. The respondent is registered in Bermuda with Headquarters in California,
25 USA. The respondent is part of a business known as Chevron Shipping. It
operates an international fleet of vessels that transport crude oil and oil
products. Chevron Shipping has its Headquarters in California, USA. The
respondent has three UK registered companies, Chevron Products UK

Limited, Chevron Energy Limited and Chevron Tankers Limited. The claimant was not employed by any of the registered UK companies.

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5. In the respondent's terms and conditions of service (P3/40-77), the claimant was employed as an Officer, described as "*OFFICER - a seafarer who is assigned to a designated OFFICER rank and holds a valid license or certificate of competency for assigned rank*". (P3/42) The claimant's duties are identified as (P3/44); "*Beside the customary duties of their assigned rank, OFFICERS shall perform the duties that the Master, or his/her representative, determines to be necessary for the navigation, operation and maintenance of the vessel at sea and in port, for the safety of the vessel, crew, passengers or cargo, or for the saving of lives or other vessels*". In addition to working on a vessel at sea and in port under the above terms and conditions (P3/40-77), the claimant could be employed by the respondent on special assignments. These are defined in the terms and conditions (P3/42) as "*Any Assignment other than a Seagoing Assignment....Assignments such as, but not limited to, Mooring Master, FPSO Assignments or Shoreside Assignment. Any assignment where additional Terms and Conditions or an Assignment Letter is issued.*" The terms and conditions provide (at Section 30) that; "*In the event that an OFFICER is offered and accepts a special Assignment on behalf of the COMPANY additional Terms and Conditions or an Assignment Letter will be issued to the OFFICER. Such additional Terms and Conditions or Assignment Letters shall detail the specifics of the Special Assignment including but not limited to: length of Assignment, job description and work schedule. The Terms and Conditions or Assignment Letter of a Special assignment shall override any Terms and Conditions contained within this Employment Agreement for the duration of the Special Assignment.*"
 6. The governing law in the terms and conditions of service (P3/40-77) is "*the law of the nation in which the vessel is registered*".
 7. While employed by the respondent, the claimant was assigned to work as a Mooring Master in Angola from November 2006 to September 2009 and in Nigeria from February 2010 to May 2013. While employed as a Mooring

Master the claimant undertook seafaring duties with a rotational working pattern of 28 days at work followed by 28 days at home. The claimant spent the 28 days at home in Cork.

8. Following a serious incident in Nigeria, the claimant was assigned to work as a Marine Advisor in London from November 2013 to May 2014 and in California from July 2014. The claimant lived in a hotel while working in California. The claimant was assigned to work in Dubai as a Marine Superintendent from around March 2015 to August 2019.
9. When working in London, California and Dubai the claimant was issued with Assignment Letters (P6, P7, P9 & 10). The Assignment Letters (P6, P7, P9 & 10) provided for a location premium to be paid to the claimant "*as financial incentive for accepting a shoreside assignment*". The claimant was obliged to comply with "*local laws and applicable Company policies and local work rules*" and failure to comply could result in disciplinary action including immediate repatriation and termination of employment. The respondent reimbursed any taxes incurred by the claimant as a result of the assignment. In addition, while on assignment, the claimant received allowances towards housing and utilities.
10. Around June 2019 the claimant was repatriated to Cork before starting an assignment in August 2019 to work as a Nautical Instructor in Glasgow. The claimant was issued with the terms and conditions of the assignment to Glasgow on 25 April 2019 (P12/1 26-131). The terms and conditions (P12/1 26-131) described the assignment as temporary. At the start of the assignment the claimant understood that he would work in Glasgow for a few months after which he would be assigned to work in Angola. By around December 2019, the claimant realised that he would not be assigned to Angola when the post was offered to someone else. The assignment agreement for Glasgow (P12/126-131) did not include an applicable law or compliance clause. The claimant received an allowance towards the cost of repatriation to Cork including travel and shipment of household goods. The claimant's "point of origin" for the purposes of repatriation was identified as Cork, Ireland

(P12/126). For the duration of the assignment to Glasgow, the claimant received a location premium and allowance towards housing and utilities. Apart from internet connection, the costs to the claimant renting a flat in Glasgow were met by the respondent.

5 11. While working in Glasgow, the claimant remained on the respondent's "seagoing payroll". The claimant was paid in US Dollars. The respondent has a payroll for UK based employees. The claimant was not paid as a UK based employee while working in Glasgow. The respondent reimbursed the claimant any UK income tax and national insurance liability he incurred from working
10 in Glasgow. The claimant's Line Manager with whom he had day to day contact was based in Glasgow and employed by Chevron Energy Ltd, a UK registered company. The claimant's Line Manager reported to the respondent's HR Team based in California.

12. The claimant's duties as a Nautical Instructor involved the design and delivery
15 of training materials to US and Fleet Mariners employed internationally by the respondent. The respondent leased premises in Clydebank, Glasgow from Northern Marine, a marine management company. The premises at Clydebank were known as the respondent's Centre of Learning & Development. They were used for the delivery of in person training.

20 13. The claimant lived in Glasgow for around 40% of 2020 (P14/133-144) . For the most part this was due to the claimant returning to Ireland during the pandemic from where he was able to continue working. A short trip to Rotterdam was work related. The office in Clydebank closed in March 2020 due to the covid lockdown. The claimant returned to Cork on 19 March 2020.
25 He returned to Glasgow on 18 September 2020. While in Ireland, the claimant lived with family - his sister - and in rented accommodation.

14. During 2020 the respondent restructured its business - referred to as "Transformation" Around this time, the claimant was offered the opportunity to transfer to the respondent's UK payroll. The claimant chose to remain on
30 his existing terms and conditions. By transferring to the UK payroll, the claimant would have lost benefits paid to employees identified by the

respondent as expatriates. The claimant applied for various roles during Transformation based in Dubai, London and Singapore. His applications were unsuccessful.

- 5 15. On 28 October 2020, the claimant was notified by the respondent that the last working day of the assignment in Glasgow would be 18 December 2020 (P15/145) and that he would be expected to repatriate to his “home country” within 30 days of his last working day. On 3 December 2020, the claimant received details of his repatriation from Glasgow to Cork (P17/147). The claimant repatriated to Ireland on or around 19 December 2020. On 21
10 December 2020, the claimant was contacted by a US based company representative to be informed that his employment would terminate on 1 January 2021. The claimant’s employment with the respondent ended on 1 January 2021 (P19/152).

THE ISSUE

- 15 16. The issue before the Tribunal was whether it has territorial jurisdiction to consider the claim of unfair dismissal.

THE LAW

- 20 17. Section 94(1) of the Employment Rights Act 1996 (ERA) provides that an employee has the right not to be unfairly dismissed. In terms of Section 103A of ERA, an employee who is dismissed shall be regarded as unfairly dismissed if the reason (or, if more than one, the principal reason) for the dismissal is that the employee made a protected disclosure.
- 25 18. Rule 8(3) of the Employment Tribunals (Constitution & Rules of Procedure) Regulations 2013 (“Rules of Procedure 2013”) provides that a claim may be presented in Scotland if;
- (a) *the respondent, or one of the respondents, resides or carries on business in Scotland;*

(b) *one or more of the acts or omissions complained of took place in Scotland;*

(c) *the claim relates to a contract under which the work is or has been performed partly in Scotland; or*

5 (d) *the Tribunal has jurisdiction to determine the claim by virtue of a connection with Great Britain and the connection in question is at least partly a connection with Scotland.*

19. The provisions in Rule 8 of the Rules of Procedure 2013 are not determinative of whether the Tribunal has territorial jurisdiction to consider the claim. In this
10 case, the claimant can satisfy at least one of the conditions for presenting a claim in Scotland - the claim relates to a contract under which work was performed in Scotland. This however, together with compliance with any of the other conditions for presenting a claim, is not sufficient to show that the territorial reach of the unfair dismissal provisions in the Employment Rights
15 Act 1996 necessarily extend to the circumstances of the claimant's case. This requires consideration of all the facts and circumstances of the case and their application to the principles of territorial jurisdiction.

20. It is generally recognised that the starting point for determining issues of territorial jurisdiction is the case of **Lawson v Serco Ltd 2006 ICR 250** in
20 which Lord Hoffman identified three categories of cases that might come before the Employment Tribunal;

1) Standard case -the employee who ordinarily works in Great Britain. This will depend on where in fact the employee is working at the time of their dismissal. A person who is in Great Britain "*merely on a*
25 *casual visit*" is unlikely to be covered.

2) Peripatetic employee - the employee with no one fixed place of work. This includes employees such as airline pilots and cabin crew, international management consultants and international salesmen. A peripatetic employee will normally be covered if their base is in Great
30 Britain. Relevant factors for determining an employees' base may include;

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- (i) where the employer has their headquarters;
 - (ii) where the employee's travel begins and ends;
 - (iii) where the employee has their home;
 - (iv) where the employee is paid and in what currency &
 - (v) whether the employee is subject to NI contributions.

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3) Expatriate employee - the employee who lives and works entirely or almost entirely outside Great Britain. The fact that the employee also happens to be British or even that he was recruited in Britain, so that the relationship was "rooted and forged" in Great Britain, should not in itself be sufficient to take the case out of the general rule that the place of employment is decisive. Something more is necessary. It would be unusual for the provisions of the Employment Rights Act 1996 to apply in these circumstances.

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21. In the case of ***Duncombe and Others v Secretary of State for Children's Schools and Families (No 2) 2011 ICR 1312***, Lady Hale considered the application of ***Lawson*** to a case involving teachers employed by the UK government but working abroad and their right to not be unfairly dismissed under British employment law. She observed;

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"It is therefore clear that the right will only exceptionally cover employees who are working or based abroad. The principle appears to be that the employment must have much stronger connections with both with Great Britain and with British employment law than with any other system of law. There is no hard and fast rule and it is a mistake to try and torture the circumstances of one employment to make it fit one of the examples given, for they are merely examples of the application of the general principles,*

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22. How the Tribunal should identify whether it has territorial jurisdiction to consider a claim of unfair dismissal was considered in the case of ***Ravat v Halliburton Manufacturing Services Limited 2012 ICR 389***. Lord Hope, referring back to the case of ***Lawson***, described the "paradigm case" for the

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application of Section 94(1) as the employee who is working in Great Britain. In cases where the claimant is working outside Great Britain, Lord Hope identified the starting point as follows (at paragraph 26);

5 *'It is that the employment relationship must have a stronger connection with Great Britain than with the foreign country where the employee works. The general rule is that the place of employment is decisive. But it is not an absolute rule. The open-ended language of sec 94(1) leaves room for some exceptions where the connection with Great Britain is sufficiently strong to show that this can be justified. The case of the peripatetic employee who was*
10 *based in Great Britain is one example. The expatriate employee, all of whose services were performed abroad but who had nevertheless very close connections with Great Britain because of the nature and circumstances of employment, is another".*

Lord Hope went on to state (at paragraph 29);

15 *"The question of law is whether section 94(1) applies to this particular employment. The question of fact is whether the connection between the circumstances of the employment and Great Britain and with British employment law was sufficiently strong to enable it to be said that it would be appropriate for the employee to have a claim for unfair dismissal in Great*
20 *Britain" (Lord Hope paragraph 29).*

23. For the sake of completeness, Mr Gibson referred the Tribunal to the case of **Ravisy v Simmons and Simmons LLP UKEAT/0085/18** in which the EAT commented that the three categories of case should be as identified as follows: -

- 25 a) Cases in which (at the relevant time or during the relevant period) the claimant worked in Great Britain. There would usually be jurisdiction.

b) Cases in which the claimant worked outside Great Britain - there would be a presumption against jurisdiction unless exceptional circumstances made it appropriate to extend jurisdiction.

5 c) Cases where the claimant lived and worked for at least part of the time in Great Britain. The issues is whether there is a sufficiently strong connection with Great Britain and British employment law.

SUBMISSIONS

RESPONDENT'S SUBMISSIONS

10 24. The parties helpfully provided the Tribunal with written submissions which were supplemented with oral submissions. What follows is a summary of the above submissions.

15 25. Mr Gibson for the respondent submitted that the claimant was employed to work at various locations globally and that it was only by chance that he was assigned to work in Glasgow when his employment ended. Even then, submitted Mr Gibson, the claimant had in fact only worked in Glasgow for part of the assignment, having spent most of 2020 in Ireland. The claimant's temporary assignment to Glasgow, submitted the respondent, is the only factor pointing to a connection with Great Britain and British employment law. In addition, submitted the respondent, there are several factors that show a lack of connection to Great Britain.

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25 26. Mr Gibson submitted that the claimant, when all the facts are considered, was employed to work at various locations globally. At the time before he was dismissed, he lived and worked for part of the time in Great Britain but most of the time he was outside Great Britain. This arrangement, submitted Mr Gibson, requires to be seen in the broader context of an employment relationship extending from 2006 to the end of 2020 which had very little connection to Great Britain. The claimant, submitted Mr Gibson, should be treated as an expatriate employee.

27. There are several factors (paragraphs 94.1 to 94.22 of submissions) which show a lack of connection to Great Britain and British employment law or at least a very weak connection, submitted Mr Gibson. They can be summarised as follows: -

- 5 1) The claimant was not recruited to work in Great Britain.
- 2) The contract was drafted on the basis that he would likely be working on a vessel.
- 3) The claimant worked on various vessels, none of which were registered in Great Britain.
- 10 4) The claimant could be placed on special assignments.
- 5) The claimant had very little work in Great Britain over his career,
- 6) The claimant's contract of August 2019 had no special connection to Great Britain. It was for someone who worked globally for a business that provided services to the oil industry globally.
- 15 7) There was no choice of law in either of the jurisdictions in Great Britain (England/Wales & Scotland) in his contract.
- 8) The claimant was ordinarily resident in Ireland throughout his career with the respondent. He was repatriated to Ireland before starting his assignment to Glasgow.
- 20 9) The claimant had temporary accommodation in Glasgow.
- 10) The HR business partner named in the special assignment letter was based in the USA.
- 11) The claimant's ultimate line manager was based in the USA.
- 25 12) As Nautical Instructor the claimant provided some training to the Chevron Shipping business unit and for the US fleet and international fleet marine personnel.

- 13) The training was provided as a centre leased by Chevron Northern Marine and there were no respondent offices in Glasgow.
- 14) The location of the centre was convenient geographically. It was not a centre used to train a British workforce to do British based work.
- 5 15) During 2020 the claimant spent 60% of his time outside Glasgow.
- 16) During a career spanning approximately 15 years, the claimant was assigned to Glasgow for 17 months but was present for only 9 months.
- 10 17) The claimant remained on the respondent's payroll rather than move to the UK payroll. He chose to maintain his connection and entitlement to the expatriate system and associated benefits.
- 15 18) The restructuring process - Transformation - was conducted globally across the business. The process resulting in his dismissal and the alleged grounds for his dismissal (whistleblowing), are unconnected to Great Britain.
- 19) The claimant was paid in US dollars.
- 20) The claimant did not pay UK income tax or NI himself.
- 21) The claimant was not working in Glasgow at the point of his dismissal.
- 20 28. In relation to the claimant not working in Glasgow at the point of dismissal, Mr Gibson referred to the Tribunal to the case of **YKK Europe Ltd v Heneghan 2010 ICR 611, EAT** in which the EAT held that if an employee was not working at the date of dismissal, a broad factual inquiry was necessary. In response to the types of inquiry that might be relevant, the respondent submitted that the claimant was absent because his temporary assignment to Glasgow ended shortly before his dismissal after which there was no connection with
- 25 Great Britain, which in any event had been weak at best.

CLAIMANT'S SUBMISSIONS

29. Mr McLaughlin for the claimant submitted that the claimant's case is, as described in **Lawson** (*supra*), a paradigm case. He was employed in Glasgow at the time of his dismissal. His time in Glasgow cannot be described as a
5 "casual visit" in the course of peripatetic duties. The Tribunal should not place undue weight on the evidence of the various contractual documents and events that preceded the claimant moving to Glasgow, submitted Ms McLaughlin. Weight should be placed on evidence in relation to his Glasgow employment. The assignment to Glasgow, submitted Mr McLaughlin, was not
10 temporary. The evidence before the Tribunal did not support such a construction and in any event, even if it was a temporary assignment, it would not render the employment in Glasgow a "casual visit" in the course of peripatetic duties.

30. In response to the respondent's submission that the claimant did not work in
15 Glasgow at the time of his dismissal, Mr McLaughlin submitted that dismissal must be taken to include the event and/or process that caused the employment to end rather than being limited to the effective date of termination. The event and/or process can occur, submitted the claimant, over a period of time as in the case of most dismissals. If this was not the correct
20 position, submitted the claimant, an employer could in theory undermine employment rights by flying an employee out of Great Britain shortly before their dismissal.

31. Regardless of how the respondent identified him, the claimant was not an
25 expatriate employee, submitted Mr McLaughlin. The claimant worked full time in Glasgow. The trip to Rotterdam was work related and he returned to Cork because of the covid lockdown. There was no expectation, submitted Mr McLaughlin, of any further assignments once it became clear that he would not be assigned to Angola. The "closely connected" test does not therefore
30 apply, submitted Mr McLaughlin. In any event, the claimant clearly had a closer connection to UK law than any other jurisdiction. He lived and worked in Glasgow.

DISCUSSION & DELIBERATIONS

32. The Tribunal proceeded on the basis that there is no one determining factor that can be relied on when deciding whether the claimant is entitled to have his claim of unfair dismissal considered by the Employment Tribunal in Scotland. All of the facts and circumstances of the case must be considered.
33. The Tribunal considered the combination of factors relevant to the claimant's case. The claimant complains of being unfairly dismissed from employment in Glasgow. He was assigned to work in Glasgow. The Tribunal did not agree with the respondent that the claimant should be treated as expatriate employee within the meaning of **Lawson**. While there was reference in the assignment agreement (P12) - for example in relation to housing - to the claimant being expatriate, this was not a case in which the claimant lived and worked entirely or almost entirely outside Great Britain but sought to bring a claim before the Employment Tribunal in Great Britain. The Tribunal recognised, and took into account, that the claimant was not recruited in Great Britain and for the majority of his employment with the respondent worked outside Great Britain. His work however from which he claims to have been unfairly dismissed was in Glasgow.
34. The Tribunal recognised however that the place of employment to determine territorial jurisdiction should not be applied as an absolute rule. There will be cases where, for example, it is only by chance that the employee is working in Great Britain when their contract of employment comes to an end. They may have been on what is referred to in **Lawson** as a "*casual visit*". This was not the situation in the claimant's case. By the time of his dismissal, he had been employed to work in Glasgow for 17 months. He had rented a flat - albeit paid for by the respondent - which he retained for the duration of the assignment. The respondent submitted that during 2020 the claimant was only working in Glasgow for about 40% of the time. The Tribunal however found that this was because of the particular circumstances of the covid pandemic and which resulted in closure of the respondent's Centre of Learning & Development in Glasgow and the general requirement to work

from home. The Tribunal was satisfied that but for the circumstances of the pandemic the claimant would have been required to work in Glasgow at the respondent's office in Clydebank, designing and delivering training. There was no evidence that before covid either the claimant or respondent anticipated anything other than that the claimant would live and work in Glasgow for the duration of the assignment. There was no evidence that the claimant would have been entitled to work from Cork in the normal course of events.

35. The respondent submitted that the claimant was not working in Glasgow at the time of his dismissal and that accordingly the general principle of jurisdiction in standard cases does not apply in this case. The claimant had returned to Cork - his "*point of origin*" - before his employment was terminated. This, submitted the respondent, was in accordance with the expectations of the parties that the contract was of a temporary nature and the claimant's base was Cork throughout and to where he was repatriated. The Tribunal was not persuaded that significant weight should be attached to the assignment being described in the contract as temporary. Apart from a short period during which the claimant was waiting to hear whether he would be assigned to Angola, there was no discussion about an alternative place of employment outside Great Britain. Any discussions that took place during the last couple of months between the claimant and HR were part of Transformation as opposed to any anticipated transfer of the claimant to another location on the expiry of a temporary assignment to Glasgow. The claimant had returned to Cork by 1 January 2021 when his employment with the respondent ended. This was referred to in the assignment agreement (P12) as repatriation for which the claimant received financial assistance. The claimant left Glasgow on or about 18 December 2020. He did so knowing that his employment with the respondent would end on 1 January 2021 and that he had 30 days from 18 December 2020 to repatriate to Cork. There was no evidence that he started any alternative work outside Glasgow before 1 January 2021. While relevant and part of the circumstances of his case, the

Tribunal did not consider the fact that at the date of his dismissal the claimant had left Glasgow and returned to Cork to be a decisive factor when determining jurisdiction. The claimant remained employed by the respondent for this short period - relative to the length of the assignment - during which he was not assigned to work at an alternative location outside Great Britain.

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36. The Tribunal also considered the factors identified by the parties in relation to the question in **Ravat** of whether the claimant's connection with Great Britain was sufficiently strong to enable it to be said that Parliament would have regarded it as appropriate for the Employment Tribunal to consider the claim? When doing this, the Tribunal had regard to the history of the contractual relationship between the parties and the terms of the contract during the assignment in Glasgow. The governing law of the respondent's terms and conditions of service (P3/40-77) stated that the governing law was "*the law of the nation in which the vessel is registered*" and previous assignments (P6, P7, P9 & P10) required the claimant to comply with "*local laws and applicable Company policies and local work rules*", There was no choice of law or compliance clause in the assignment agreement with any country outside Great Britain (P12).

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37. It was not in dispute that the claimant had worked in a number of places outside Great Britain and for most his employment with the respondent. For some of that time he had worked on a vessel. These factors were certainly relevant, but the Tribunal was not persuaded that either alone or together they were decisive. By the time of his dismissal, the claimant had been assigned to work in Glasgow for 17 months. This was not a "*casual visit*". While the claimant was notified of the termination of his employment by a US based company representative, the HR contact with whom he had day to day contact was based in Glasgow. The claimant worked from Cork as opposed to Glasgow due to the covid pandemic. It was not in dispute that the claimant was employed to deliver training at an office leased by the respondent in Clydebank. The Tribunal did not attach any significant weight to the fact that the respondent did not own the premises in Glasgow. Whatever the leasing arrangements might have been, it was the respondent's Centre of Learning

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and Development. Similarly, the Tribunal did not attach any significant weight to the fact that the employees being trained were themselves employed globally by the respondent. The requirement to deliver training from the Glasgow premises only changed because of the office closing during the covid pandemic. The fact that the claimant's work was, subject to the consequences of covid, based in Glasgow created a stronger connection with Great Britain and British employment law than elsewhere.

38. Also, of relevance to the question of connection to Great Britain and British employment law as opposed to another jurisdiction was the fact that the respondent is registered in Bermuda and has its Headquarters in California including HR. These are factors that weakened any connection with Great Britain. The Tribunal was not persuaded however that given the terms of the assignment involved the claimant working in Glasgow that they were either determinative or factors to which it should attach significant weight in all the circumstances. During the assignment, apart from a short trip to Rotterdam, the claimant was not required by the respondent to work anywhere other than Glasgow. Similarly, the claimant being paid in US dollars and his receipt of allowances for being an "expatriate" employee were of relevance but overall were not as significant as the fact that the claimant worked in Glasgow. While any tax and national insurance was reimbursed by the respondent, there was no evidence of the claimant avoiding any liability to HMRC on the basis of his employment status. Half of his salary was paid into a UK bank account.

39. In conclusion the Tribunal was satisfied, that having considered all of the relevant factors. Parliament would have intended the right not to be unfairly dismissed under the Employment Rights Act 1996 to extend to the claimant's circumstances. The claimant worked in Glasgow and had a sufficiently strong

connection with Great Britain and British employment law to persuade the Tribunal that it had jurisdiction to consider his claim of unfair dismissal.

10 **Employment Judge: F Eccles**
 Date of Judgment: 22 April 2022
 Entered in register: 25 April 2022
 and copied to parties

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