Case No: 6002646/2024

EMPLOYMENT TRIBUNALS

Claimant		**Respondents**
Mr M Choi	**v**	Lloyd's Register Group Services Limited (1) Ms S Pamplin (2)

Heard at: Central London Employment Tribunal On: 19 November 2024
Before: Employment Judge Norris, sitting alone (via CVP)

Representation:
Claimant – In person
Respondents – Ms R Owusu-Agyei, Counsel (1)
Mr D Carmichael, Solicitor (2)

Interpreter: Ms H Ham, Korean

RESERVED JUDGMENT – PRELIMNARY HEARING

1. The Tribunal does not have territorial jurisdiction to hear the claim, which is accordingly struck out.

2. The claim was presented out of time and it would not be just and equitable to extend time. If the claim had not already been struck out because of territorial jurisdiction, it would have been struck out because it is out of time.

WRITTEN REASONS

Hearing 19 November 2024

1. This was a preliminary hearing (PH) in public listed at a preliminary hearing (case management) (PHCM) by EJ Snelson on 9 September 2024 to consider the Respondents' applications to strike out the claim because the tribunal does not have jurisdiction to hear it:

    a) Because it has been brought out of time; and/or
    b) Because the Claimant was employed by a Canadian entity and his employment was governed by Canadian law; and/or
    c) Because the Second Respondent has never been employed by an entity that also employed or had employed the Claimant; and/or
    d) Because it stands no reasonable prospect of success,

or to make a deposit order because the claim stands little reasonable prospect of success.

2. At the PHCM before EJ Snelson, the Respondents were required to produce a document setting out the applications they intended to pursue. They did so within the specified deadline. Although not ordered to do so, the Claimant produced a rebuttal document the following week, along with a number of authorities and documents which were incorporated into a bundle.

3. EJ Snelson had suggested in his case management order that the bundle should be "slim". In the event, it was 746 pages, and a small number of further pages of evidence were produced by the Claimant and emailed to the tribunal and the Respondents' representatives during the hearing before me. I have had regard to the pages in the bundle to which I was taken at the hearing in reaching this decision. I also had witness statements from the Claimant, Ms Helen Goudie (Employee Relations Specialist) and the Second Respondent. The latter, I was told, is signed off by her GP and did not attend the PH.

4. The Claimant expressed his concern at the outset of the PH that those observing from the First Respondent or other Group companies had switched off their cameras. All but one of them could enable their cameras, the only person initially unable to do so being Ms Rinkoff Carlson, a lawyer for Lloyd's Register. We briefly delayed progress of the hearing to see if she could join with her camera enabled but this was not possible. I explained to the Claimant that as it was a public hearing, Ms Rinkoff Carlson was entitled to attend and that I would not exclude her merely because her camera was not functioning, since she was playing no active part in the hearing.

5. The Claimant, who joined the hearing from his home in Canada, used the services of the HMCTS-appointed interpreter throughout the PH. We heard oral evidence from Ms Goudie, who was in the UK. After 45 minutes of cross-examination, we took a break for the Claimant to send the additional documents to which I have referred above, which were another eight pages relating to the correct name of the Claimant's employer. Ms Goudie was released at 12.15.

6. The Claimant gave evidence by affirmation. He was cross-examined by Ms Owusu-Agyei until the lunch break at 13.05 and then by Mr Carmichael until 14.30. By agreement, I heard submissions from Ms Owusu-Agyei first, dealing only with the time and territorial jurisdiction points, and her submissions were adopted and extended by Mr Carmichael. During Ms Owusu-Agyei's submissions, I raised the question of estoppel, which I also explained to the Claimant. The Claimant then made his submissions, which took just over an hour.

7. The hearing finished at 17.05 and I reserved my decision. I indicated that I would deal with the jurisdictional issues first and that if the claim was still proceeding after that, there might have to be a further preliminary hearing to determine the strike out/deposit application on prospects and/or a further PHCM to consider whether to add a further respondent. However, in light of my findings and conclusions below, the claim does not proceed and no further

hearings will be necessary.

Chronology of events

8. It is not disputed that the Claimant was initially employed from around July 2006 in South Korea, working for Lloyd's Register Asia.

9. On 8 December 2014, the Claimant was offered the role of Surveyor – Liverpool with Lloyd's Register EMEA. A contract of employment was issued. This stated that the employee was the Claimant and the employer was Lloyd's Register EMEA. No previous employment counted towards the employee's period of continuous employment. Governing law was stated to be that of England and Wales, and the courts of England and Wales had exclusive jurisdiction to settle any dispute or claim. The Claimant signed the contract and dated it 24 December 2014. It is also agreed that the Claimant thereafter relocated from his home in South Korea and moved to the UK. He was paid in pounds sterling and was taxed in the UK under the PAYE system. He carried out his work across UK ports and the First Respondent's other locations in the UK. He received bank and other public holidays in line with UK legislation and was paid sick pay according to the UK norms, rather than those of South Korea.

10. On 13 March 2020, the Claimant was involved in an incident with a manager at the Cammell Laird shipyard, in which he says he was subject to aggressive behaviour from a colleague, Jeff Mordaunt. It appears that both men reported the incident to the police. A grievance hearing into the Claimant's complaint took place on 5 May 2020. By a report dated 17 June 2020, the Claimant's grievance was not upheld, although the investigating manager Mr Swinbank did recommend that Mr Mordaunt's line manager speak to Mr Mordaunt and that both the Claimant and Mr Mordaunt consider agreement to mediation. Mr Swinbank emailed the report to the Claimant on 26 June 2020 giving him the right of appeal which it does not appear the Claimant exercised. The police also took no further action in relation to either man's complaint.

11. By letter dated 4 January 2021, Lloyd's Register Canada Limited sent the Claimant an offer of employment as a Senior Marine Surveyor with a starting date of 1 April 2021. The governing law was said in the offer letter to be that of Canada. The Claimant signed to accept the offer.

12. On 10 May 2021, Lloyd's Register America issued an "Employment Agreement" stating that it was the Claimant's employer. The Claimant's position was Senior Surveyor, his annual salary was paid in Canadian dollars and the jurisdiction was stated to be "BC" (British Columbia). The Claimant signed this agreement on the date it was issued. The address for the Claimant on this agreement was in North Vancouver while for the employer it was Houston. Notwithstanding this apparent change, the Claimant's payslips from 2021 to 2023 show that his employer continued to be named as Lloyd's Register Canada Limited.

13. The Second Respondent was employed as Chief People Officer by Lloyd's Register Group Services Limited by way of an employment contract dated 27 January 2022, dated and signed by her the following day.

14. In May 2022, the Claimant was given a written warning by Lloyd's Register Canada Limited as a result of any incident that had taken place on 3 April 2022.

15. In January 2023, a formal complaint was made about the Claimant by Allied Shipbuilding Limited in Vancouver. Around four days later, the Claimant raised a grievance complaining of harassment, bullying and discrimination by his acting manager, Mr Reza Zargham, in connection with his handling of the complaint by Allied Shipbuilding Limited. Interviews were conducted with both men and the Claimant's allegations of discrimination and unfair and prejudiced treatment were rejected. Looking at the Claimant's own behaviour and taking into account the Claimant's warning letter of May 2022, it was recommended that the Claimant be "evaluated".

16. On 27 March 2023, the Claimant's employment was terminated with immediate effect, for cause, by letter sent by Ms Edie Hayden, HR Manager, Lloyd's Register Canada Limited.

17. On 17 November 2023, a Vice-Consul at the Korean Embassy in London wrote to Mr Brown, Chief Executive Officer of Lloyd's Register. The letter says that the Claimant was allegedly "a victim of office harassment, discrimination and unlawful termination at the Lloyd's Register Canada Vancouver office". It said that the Claimant had filed a lawsuit in Canada but had contacted the Embassy in London because that is where Lloyd's Register headquarters is situated. The Second Respondent replied on 21 November 2023, referring to the following matters said to have been raised by the Claimant in the Canadian courts and tribunals:

    a) Complaints of bullying, harassment and discrimination to WorkSafe BC, the provincial health and safety regulator in 2023;
    b) Application for worker's compensation;
    c) A civil claim with the Supreme Court of British Colombia naming Lloyd's Register Canada Limited and Lloyd's Register North America Inc, among others.

    At that point, the Second Respondent indicated that a) and b) above had been dismissed and were being appealed by the Claimant, and portions of the civil claim (but not those against the Lloyd's Register companies) had been struck out by the Supreme Court with costs awarded against the Claimant.

<u>The UK proceedings</u>

18. The Claimant entered Early Conciliation (EC) against both Respondents on 16 May 2024. His certificates were issued on 20 May 2024. He lodged the claim that gives rise to this decision later on 20 May 2024, with complaints of unfair dismissal, race and disability discrimination and detriment/dismissal for making protected disclosures ("whistleblowing").

19. In his claim, the Claimant said that his employment had begun on 1 July 2006 and ended on 27 March 2023. He referred specifically to the following:

    a) The incident on 13 March 2020 with Mr Mordaunt (said to be race

discrimination, bullying and harassment and said to have led to significant mental health issues on the part of the Claimant);

b) The Claimant's 2021 transfer to Vancouver, where he claims to have faced discrimination, harassment and retaliation;

c) The Claimant's dismissal on 27 March 2023, said to be wrongful and unfair and to be an act of retaliation for whistleblowing in relation to the March 2020 incident.

20. The Respondents lodged their responses on 27 June 2024. They noted that since around the time of his dismissal, the Claimant had lodged a total of twelve claims against Lloyd's Register Canada in Federal and British Columbia as well as one against Lloyd's Register Americas Inc, the parent company of Lloyd's Register Canada. He had also lodged formal complaints against four named counsel who advise Lloyd's Register, of which three had been dismissed.

The law

Correct employer

21. The question "Who is the employer?" is one that may generally be answered without difficulty. In a case where a corporate structure comprises more than one entity, and particularly where relevant corporate entities are situated in different jurisdictions however, the question may be less straightforward.

22. The Employment Appeal Tribunal and the Courts have considered the position in several decisions that are binding on this Tribunal:

a) *Secretary of State for Education and Employment v Bearman & others* [1998] IRLR 431, in which the EAT said that the correct approach is to "start with the written contractual arrangements" and inquire whether they truly reflected the intention of the parties; if they did, the next question was whether that position changed and if so, how and when.

b) *Dynasystems for Trade and General Consulting v Moseley* (UKEAT/0091/17/BA, unreported). In this case the employee had signed a formal contract of employment to work in the Middle East with a Jordanian company but on the same day was also provided with a letter from Dynasystems (in the UK) for him to present to the passport office. The EAT upheld the Tribunal's finding that the proper respondent was the UK company and that the express term in the contract identifying the employer as the Jordanian company did not reflect the parties' actual agreement.

c) *Autoclenz v Belcher* [2011] UKSC 41, in which the Supreme Court again held that any written agreement drawn up at the inception of the relationship will be the starting point of any analysis of the question. The Tribunal must inquire whether such agreement truly reflects the intentions of the parties and if so, there must be consideration of whether there was a change at any point and if so how.

23. Documents created separately from the written agreement (particularly for an entirely unrelated purpose) and that are at odds with it should be viewed with caution as being far less likely to indicate what was agreed between the parties and are not to be treated as determinative of (or even particularly germane to) the question of the correct identity of the employer.

Territorial jurisdiction

24. Lord Hoffman found in *Lawson v Serco* [2006] ICR 250 HL that there are three categories of employee, other than those working in Great Britain, who would potentially come with the scope of the Employment Rights Act 1996 (ERA): those posted abroad to work for the purposes of a business conducted in Great Britain; those working in a British political or social enclave abroad; and possibly others having "equally strong connections with Great Britain and British employment law".

25. Historically the statute had expressly excluded those ordinarily working "outside Great Britain" and while the particular section had been repealed by the Employment Relations Act 1999, Lord Hoffman considered "the importance which Parliament attached to the place of work" to retain "persuasive force". Hence, he agreed that the standard, normal or paradigm case would be where the employee was working in Great Britain. He suggested that for peripatetic employees, such as airline pilots, international management consultants and salesmen, the question would be where they were "based".

26. That did not assist expatriate employees, who were by definition likely to be both working and based abroad. Lord Hoffman found that for such employees to fall within the scope of British labour legislation, there would have to be "unusual" circumstances, emphasising that these would be "exceptional" cases. He referred to the arguments before him, noting it was suggested that the test should be "whether, despite the workplace being abroad, there are other relevant factors so powerful that the employment relationship has a closer connection with Great Britain than with the foreign company where the employee works". He considered this statement to be framed in terms that were too general to be of practical help and outlined instead the characteristics that such exceptional cases would normally have: the employee would be working for an employer based in Great Britain, but there needed to be "something more" – which might be that the employee would be posted abroad by a British business for the purposes of a business carried on in Great Britain.

27. Lord Hoffman said that it is necessary to have that "something more" in the case of an employee working abroad for an employer based in Britain, even when that employee is themselves British or recruited in Britain. That employee must be a representative of a business conducted "at home" not merely working for a business conducted in a foreign country which belongs to British owners or a branch of a British business. He gave the example of "a foreign correspondent on the staff of a British newspaper who is posted to Rome… and may remain for years living in Italy… but remains nevertheless a permanent employee of the newspaper who could be posted to some other country".

28. At the end of the following year, Elias J sitting as the President of the EAT, considered the ruling in *Lawson* and concluded in *Bleuse v MBT Transport Limited & another* [2008] ICR 288 that a German national, living in Germany and working in mainland Europe, albeit for a company registered in the UK and with a contract that provided for English law and the exclusive jurisdiction of the English courts, did not "have his base" in Great Britain and could not claim the protection of ERA. He referred to Lord Hoffman's use of the phrase

"rooted and forged" in Great Britain when describing the employment relationship (although in fact Lord Hoffman had expressed concern over those words earlier in his judgment in Lawson). While in *Bleuse* the employer was based in the UK, Mr Bleuse himself did not operate out of the UK and had virtually no connection with it.

29. *In Ministry of Defence v Wallis & Another* [2011] ICR 617, by contrast, the Claimants were the wives of serving members of the British forces, employed by the MOD in the British section of international schools in Belgium and the Netherlands, while their husbands were posted to NATO organisations. Their connections to the UK were described as "clear, firm [and] sound", being recruited there, as dependants of those in the armed forces, employed by the UK Government on terms governed by English law (appearing potentially to contradict what had been said in *Bleuse*) and in furtherance of a policy to bolster the recruitment of UK armed forces personnel to the NATO institutions. Mummery LJ acknowledged that the claimants' performance of their entire work outside the UK was "potentially a major obstacle to bringing unfair dismissal claims", but considered that although they were not in a British enclave overseas but an international enclave, this did not prevent them from having "similarly strong connections" to those in an exclusively British enclave (Elias LJ confirmed that they were "equally strong"); he acknowledged that these were unusual circumstances. Mrs Wallis and the other claimant Mrs Grocott were distinguishable from "directly employed labour" - those recruited abroad on local labour terms and paying local taxes.

30. The case of *Duncombe v Secretary of State for Children, Schools and Families (No 2)* [2011] ICR 1312 also concerned a teacher working abroad, though this time in the European Schools in Germany. In *Duncombe*, the teachers were recruited as British public servants to be posted abroad and in order to fulfil the UK Government's obligations to other EU Member States. Finding for the claimant, the Supreme Court noted that:

    - The employer was based in Britain; indeed, it was the British Government. This, they said, was the "closest connection that any employer can have" with the UK;
    - The employees were employed under contracts governed by English law; the terms and conditions of employment were either exclusively those of English law or a combination of English law and the international institutions for which they worked;
    - They were employed in international enclaves and did not pay local taxes; and
    - It would be anomalous if a teacher employed by the Government to work in a European School in England were to enjoy different protection from one working in the same sort of school but in another country.

    As with *Wallis*, it was noted that this was a "very special combination of factors".

31. However, in *Duncombe* the Supreme Court moved further from Elias J's observation in *Bleuse* regarding the lack of significance of contracts being governed by English law. The *Duncombe* judgment referred to the fact, noted above, that the employees were employed under contracts governed by English law, and concluded, "Although this factor is not mentioned in *Lawson*

v Serco Limited, it must be relevant to the expectation of each party as to the protections which the employees would enjoy".

32. This "theme" was taken further in the case of *Ravat v Halliburton Manufacturing and Services Limited* [2012] ICR 389, in which the Supreme Court also found that the employee was entitled to the protection of ERA notwithstanding that his employer (a British company based near Aberdeen) was an associated company of a US corporation and he worked in Libya for the benefit of another, Germany-based, associated company. In that case the claimant, a British citizen, lived in Great Britain; his commuting costs were met by his employer and he was paid in pounds sterling with deductions for UK tax and national insurance. Once more, he had been assured that he had the protection of UK employment law, and on his dismissal for redundancy the consultation and hearings in that regard, and those in relation to his grievance, took place in Aberdeen.

33. In *Ravat*, the Claimant would spend 28 days in Libya before returning to the UK for the same period; he was, in effect, job-sharing, the Supreme Court found. His costs were cross-charged by his employer to the German associated company, and he reported to an operations manager in Libya and for policy and compliance to an Africa region finance manager based in Cairo. One of the significant findings of fact for present purposes was that before he started work in Libya, Mr Ravat made express enquiries and was given assurances that his contract would continue to be governed by UK employment law. He had started working for Halliburton in London from 1990 to 1995; from then until his dismissed in May 2006 he worked overseas, initially in Algeria and subsequently from 2003, as noted, in Libya; he was described as a "UK commuter" in documentation.

34. The Supreme Court referred to the submission argued before Lord Hoffman in *Lawson*, namely "whether, despite the workplace being abroad, there are other relevant factors so powerful that the employment relationship has a closer connection with Great Britain than with the foreign country where the employee works" and noted that one of the reasons he rejected it was because it was too generally framed to be of practical help. However, they noted that if there was a case that could not be readily fitted into one of other of the three Lawson categories, that question might assist. Identifying principles that might be relevant, Lord Hope, giving the unanimous decision, noted:

    - The employment relationship must have a stronger connection with Great Britain than with the foreign country where the employee works. Place of employment may be decisive but that is not an absolute rule.
    - Where an employee lives and works outside Great Britain there must be an especially strong connection with Great Britain and with British employment law for an exception to be made for them.
    - The proper law of the parties' contract and the reassurance given by the employer about the availability of UK employment law was not determinative but was nonetheless relevant.

35. In relation to the latter point, in particular he said, "… the parties cannot alter the statutory reach of s.94(1) by an estoppel based on what they agreed to. The question whether the tribunal has jurisdiction will always depend on

whether it can be held that Parliament can reasonably be taken to have intended that an employee in the Claimant's position should have the right to take his claim to an Employment Tribunal. But as this is a question of fact and degree, factors such as any reassurance that the employer may have given to the employee and the way the employment relationship is then handled in practice must play a part in the assessment."

36. Lord Hope went on: "The assurances that were given in the Claimant's case were made in response to his understandable concern that his position under British employment law might be compromised by his assignment to Libya. The documentation he was given indicated that it was the employer's intention that the relationship should be governed by British employment law. This was borne out in practice, as matters relating to the termination of his employment were handled by the employer's human resources department in Aberdeen. This all fits into a pattern, which points quite strongly to British employment law as the system with which his employment had the closest connection."

37. In *Bates van Winkelhof v Clyde & Co LLP & another* [2012] IRLR 992, the claimant was a solicitor working for a UK firm, Shadbolt and Co, and had been seconded to a law firm, FK Law, in Tanzania. The claimant had an employment contract with FK Law, as was necessary to satisfy local working regulations. When Shadbolts terminated its agreement with FK Law and entered an agreement with another law firm in Tanzania, Ako Law, the claimant's employment transferred to Ako Law. Clyde and Co LLP, the respondent in that case, purchased elements of Shadbolts, including that in which the claimant was engaged, and the claimant became a member of the equity partnership. Between February 2010 and January 2011, she spent 78 days working in Clyde & Co's London office, where she had both an office base and a secretary; she paid National Insurance contributions in England although her tax was paid in Tanzania.

38. Elias J said, in dealing with the question of whether the Tribunal had territorial jurisdiction to hear the claimant's discrimination claims (the claimant having failed to show that she was a "worker" so as to give it jurisdiction to hear her whistleblowing claims), "The comparative exercise will be appropriate where the [employee] is employed wholly abroad. There is then a strong connection with that other jurisdiction and Parliament can be assumed to have intended that in the usual case that jurisdiction, rather than Great Britain, should provide the appropriate system of law. In those circumstances it is necessary to identify factors which are sufficiently powerful to displace the territorial pull of the place of work… that is not necessary where the applicant lives and/or works for at least part of the time in Great Britain… All that is required is that the tribunal should satisfy itself that the connection is, to use Lord Hope's words, 'sufficiently strong to enable it to be said that Parliament would have regarded it as appropriate for the tribunal to deal with the claim'".

39. In *Dhunna v CreditSights Limited* [2014] IRLR 953, the claimant originally lived and worked in the UK, but in time wished to live in and market the respondent's products from Dubai. The respondent in that case was a British company operating from London but with a parent company in New York. It duly opened an office in Dubai and the claimant moved there permanently although remaining on the London payroll; he was paid in US Dollars without

deduction for tax or National Insurance in the UK; he was not included in the UK pension plan but he did retain the benefits of UK statutory and bank holidays. All his expenses and those of his office in Dubai were paid for by London. The first instance Judge records him as having emailed a colleague shortly after his departure explaining that he was glad to be out of the UK and hoped never to return. It is also recorded that Mr Dhunna received assistance from the UK but in the Employment Judge's conclusion "He was only on [the respondent's] payroll and received administrative support from it as a matter of convenience".

40. In the EAT, Slade J noted that the Lawson guidance had been "developed" in subsequent authorities and overturned the Employment Judge's decision that the Tribunal did not have jurisdiction to hear the claims. Restoring that original decision however, the Court of Appeal held that the position remains that the employee must be able to except himself, by showing sufficiently strong and exceptional circumstances, from the general rule that an employee working or based abroad will not be within the territorial jurisdiction of ERA. There is no requirement for a Tribunal to undertake a comparison of the competing systems of law to ensure that if a claimant is denied a remedy in the UK, he is guaranteed one in another jurisdiction.

Time

41. The law on time limits and their potential extension is different, depending on the type of claim being pursued.

    a) Time limits – unfair dismissal

    (i) In relation to the complaint of unfair dismissal, a claimant has a time limit of three months to start their claim, i.e. to commence EC. This period is referred to as the "primary time limit" leading up to the "limitation date".

    (ii) If EC is commenced within the primary time limit, the rules underlying the requirement to participate in EC then provide for an extension of the time within which a prospective claimant has to lodge their claim. The rules differ depending on the period of time remaining before the primary time limit expires.

    (iii) In an unfair dismissal claim, where there has been a failure to comply with the time limit, the prospective claimant must show why they did not present their complaint in time and that it was not reasonably practicable for them to do so. If they can show that it was not reasonably practicable to bring the claim in time, the tribunal must then be satisfied that it was presented within a reasonable period thereafter.

    (iv) In the case of *Asda Stores v Kauser* UKEAT/0165/07/R, Lady Smith said this at paragraph 12:

    "*An Employment Tribunal is not vested with the power to allow a claim to proceed though late whenever it considers it just and equitable to do so*". There is reference by contrast to discrimination cases and she continues: "*The power to disapply the statutory time limit is, as was commented by Judge LJ in* London Underground Limited v Noel *'very restricted. In particular it is not to be exercised,*

for example, "in all the circumstances", nor even when it is "just and reasonable", nor even where the Tribunal "considers there is a good reason for doing so"". As Brown-Wilkinson J observed, 'the statutory test remains one of practicability'. The statutory test is not satisfied just because it was reasonable not to do what could be done".

(v) In paragraph 13, Smith LJ continued by noting it was not a question of considering what was reasonable, but of considering what was reasonably practicable. Referring to the decision in *Walls Meat Company Limited v Khan* 1979 ICR 52, she identified that:

"*The performance of an act, in this case the presentation of a complaint, is not reasonably practicable if there is some impediment which reasonably prevents or interferes with or inhibits such performance. The impediment may be physical… or the impediment may be mental, namely, the state of mind of the complainant, in the form of ignorance or mistaken belief with regard to essential matters. Such states of mind can however only be regarded as impediments making it reasonably practicable to present the complaint within the period of three months if the ignorance on the one hand, or the mistaken belief on the other, is itself reasonable. Either state of mind will, further, not be reasonable if it arises from the fault of the complainant in not making such enquiries as (s)he should reasonably in all the circumstances have made…".*

b) <u>Time limits – discrimination</u>

(i) The Equality Act 2010 ("EqA") requires complaints to be lodged with the Tribunal (in reality, again, for a prospective claimant to enter EC) within three months of the act complained of or, where there has been continuing discriminatory conduct, within three months of that conduct ceasing.

(ii) The EqA provides a broad "just and equitable" discretion to a Tribunal when considering whether to extend time in discrimination cases compared to those such as unfair dismissal which are subject to the "not reasonably practicable" formula.

(iii) There is no principle of law dictating how generously or sparingly the discretion should be exercised. However, in *Abertawe Bro Morgannwg University Local Health Board v Morgan* UKEAT/0305/13, Langstaff J noted that a litigant can hardly hope to satisfy the burden unless they provide an answer to two questions: why the primary time-limit has not been met and, in so far as it is distinct, the reason why after the expiry of the primary time-limit, the claim was not brought sooner than it was. In other words, it is crucial for the Tribunal to identify the cause of the Claimant's failure to bring a claim in time. It is entitled to consider any material before it which will enable it to form a proper conclusion, including an explanation for the failure to present a claim in time, and such material may include statements in pleadings or correspondence, medical records or certificates or inferences to be drawn from undisputed facts or contemporary documents.

(iv) It is also often suggested that the Tribunal should consider the factors under section 33 Limitation Act 1980, as confirmed in *British*

Coal Corporation v Keeble [1997] IRLR 336 and others. It has been held that these factors form a useful checklist although there is no legal requirement for the Tribunal to go through the list in each case, save that no significant factor should be left out of account. These factors are:

- the length of and reasons for the delay;
- the extent to which the cogency of the evidence is likely to be affected by the delay;
- the extent to which the party sued had cooperated with any requests for information;
- the promptness with which the Claimant acted once they knew of the facts giving rise to the cause of action and
- the steps taken by the Claimant to obtain professional advice once they knew of the possibility of taking action.

(v) The Court of Appeal said in *J v K* [2019] EWCA Civ 5 that mental ill-health will always be an important consideration in deciding whether an extension should be granted. Although that appeal was dealing with the relevance of mental ill-health on the late submission of an appeal to the EAT, I consider that it is nonetheless helpful in this matter. Underhill LJ, giving the unanimous decision said at paragraph 39:

"(1) *The starting-point in a case where an applicant claims that they failed to institute their appeal in time because of mental ill-health must be to decide whether the available evidence shows that he or she was indeed suffering from mental ill-health at the time in question. Such a conclusion cannot usually be safely reached simply on their say-so and will require independent support of some kind. That will preferably be in the form of a medical report directly addressing the question; but in a particular case it may be sufficiently established by less direct forms of evidence, e.g. that the applicant was receiving treatment at the appropriate time or medical reports produced for other purposes.*

(2) If that question is answered in the applicant's favour the next question is whether the condition in question explains or excuses (possibly in combination with other good reasons) the failure to institute the appeal in time. Mental ill-health is of many different kinds and degrees, and the fact that a person is suffering from a particular condition – say, stress or anxiety – does not necessarily mean that their ability to take and implement the relevant decisions is seriously impaired. The EAT in such cases often takes into account evidence that the applicant was able to take other effective action and decisions during the relevant period. That is in principle entirely acceptable, and was indeed the basis on which the applicant failed in O'Cathail *(though it should always be borne in mind that an ability to function effectively in some areas does not necessarily demonstrate an ability to take and implement a decision to appeal). Medical evidence specifically addressing whether the condition in question impaired the applicant's ability to take and implement a decision of the kind in question will of course be helpful, but it is not essential. It is important, so far as possible, to prevent*

applications for an extension themselves becoming elaborate forensic exercises, and the EAT is well capable of assessing questions of this kind on the basis of the available material.

(3) If the Tribunal finds that the failure to institute the appeal in time was indeed the result (wholly or in substantial part) of the applicant's mental ill-health, justice will usually require the grant of an extension. But there may be particular cases, especially where the delay has been long, where it does not: although applicants suffering from mental ill-health must be given all reasonable accommodations, they are not the only party whose interests have to be considered."

Facts and conclusions relevant to the preliminary issues

The Claimant's correct employer

42. I did not have the Claimant's original contract, dating back to the beginning of his employment with a Lloyd's Register entity (Lloyd's Register Asia) in July 2006, before me. However, I consider it likely on balance of probabilities that it was a contract that was subject to the law of South Korea, and not that of England and Wales, not least because his 2014 contract expressly stated that no previous period of employment counted for continuity purposes.

43. In any event, when the Claimant came to work in the UK between 2014 and 2021, I have no difficulty in finding that his employer was, as is expressly stated in the documents before me, Lloyd's Register EMEA, and that throughout that seven-year period, his employment was governed by the laws of England and Wales. The Claimant in fact appears to concede this in his rebuttal document to the Respondents' application: "The Respondent argues that while I was working in the UK I was employed by Lloyd's Register EMEA. **While this may be true**, the argument fails to account for the full complexity of the employment relationship…" and "**Although I was officially employed by Lloyd's Register EMEA**, Lloyd's Register Group Services Limited made important managerial decisions at the group level that affected my employment" (emphasis added). However, he does not go on to say how any other group company or subsidiary, in particular Lloyd's Register Group Services Limited, had an impact or made important managerial decisions, then or subsequently.

44. On the morning of the PH, the Claimant produced, as part of his supplementary eight pages, letters dated 28 October 2015 and 21 July 2017 written To Whom it May Concern and which confirmed that the employer was Lloyd's Register EMEA.

45. A further letter was dated 23 June 2020 and was written by an unnamed person for and on behalf of Lloyd's Register Group Services Limited, stating that the Claimant had been employed by Lloyd's Register Group Services Limited at the Liverpool office since 3 July 2006. I find this was inaccurate on both counts: he had not been employed by Lloyd's Register Group Services Limited at all and he had only been working in the UK since 2014.

46. It is therefore clear that the parties intended the Claimant to be employed by Lloyd's Register EMEA from 2014. However, I find that the parties' intentions changed in January 2021 and that the Claimant's employer became Lloyd's Register Canada from 10 May 2021. The Claimant has also produced in his supplementary pages the work permit application produced by Lloyd's Register Canada and signed by one of its directors, Mr David Lloyd, which set out the reasons why the Claimant was required by that company as follows:

> "… we require the services of [the Claimant] in our Canada location to allow him to provide specialized services on behalf of Lloyd's Register Canada Limited….
>
> Lloyd's Register Canada's primary business is the classification of merchant ships and other vessels, surveying and inspecting vessel and ship machinery and related marine safety advisory and investigation services….
>
> … we require [his] services at our office in Vancouver, British Columbia so that he may assist us with our marine and offshore operations… [his] presence in Canada is necessary as an integral and specialized member of Lloyd's Register Canada's workforce. This is necessary to ensure the continued services Lloyd's Register Canada provides to our customers in the marine services and certifications sector. Without his contributions, the operations of both Lloyd's Register Canada and our clients would suffer. This detrimental outcome would exacerbate the difficult circumstances with which Lloyd's Register Canada and our customers are faced due to the pandemic.
>
> Now more than ever it is imperative for companies that ensure the continuity and safety of marine assets and equipment to have continued and uninterrupted service. … In the immediate case [the Claimant] is not entering for a discretionary or optional purpose but is rather requesting work authorisation and entry to Canada in order to provide essential services related to critical infrastructure on behalf of his Canadian employer."

47. The final relevant document produced by the Claimant on the morning of the PH was a further To Whom it May Concern letter dated 17 January 2023, from a Human Resources Leader – Americas, which confirmed that the Claimant was as of that date employed by Lloyd's Register Canada Limited. Therefore notwithstanding the reference to Lloyd's Register America being the Claimant's employer in the May 2021 agreement, I find this was also an error.

48. During an assessment in September 2023, the Claimant told a psychologist that following an incident at work in March 2020 (a reference to his altercation with Mr Mordaunt), he developed symptoms of anxiety and depression and was prescribe an anti-depressant that had some benefit. However, in addition to feeling isolated and misunderstood himself, the Claimant reported that his wife and daughter were unhappy in England and "as a result, in 2021 he decided to transfer to the Lloyd's office in

Vancouver". I return to this assessment below but I infer from it that the Claimant's move to Canada was a voluntary one, taken because he and his family no longer wanted to remain in England.

49. I find in the circumstances that the Claimant intended to be, and was, employed from May 2021 by Lloyd's Register Canada until his summary dismissal on 27 March 2023. Even if I am wrong on that, I find that the Claimant was not employed by the First Respondent either before or after he moved to Canada in May 2021.

50. The Claimant has been offered the opportunity to change the First Respondent's title to Lloyd's Register EMEA but has declined it. His insistence that he was employed by Lloyd's Register Group Services Limited appears to be based on two things: the letter of 23 June 2020 to which I have referred above and which I have found to be an error; and the fact that both Lloyd's Register Canada Limited and Lloyd's Register EMEA are wholly owned subsidiaries of Lloyd's Register Group Limited. That in turn is (according to the work permit application) wholly owned by the Lloyd's Register Foundation, described as "a UK entity dedicated to research and education in science and engineering".

51. I find that there is no reason to look outside the written contractual arrangements in this case:

- The offer letter which the Claimant has countersigned confirms that he is to be employed by Lloyd's Register Canada.
- There is a substantial explanation of the work that that business required him to do, contained within the work permit application. That work is to be wholly for the benefit of Lloyd's Register Canada and its clients, in the context of the aftermath of the COVID pandemic and its effect on marine and offshore operations. It is not to be for the benefit of Lloyd's Register EMEA and/or its clients, or for the benefit of the First Respondent or its clients.
- The Claimant confirmed in cross-examination that when he started working in Canada, he worked from home in North Vancouver but with extensive travel within Canada. He said that half his work involved going to ports and boarding vessels in order to inspect them. The other half of his work required him to visit factories for manufacturing companies and inspecting their products. He said that the places to which he travelled from his home included Eastport in Halifax (Nova Scotia).
- The Claimant was paid in Canadian dollars and was taxed on his pay.

Accordingly, his employer was Lloyd's Register Canada.

Territorial jurisdiction

52. In his document setting out the reasons why he disagreed with the Respondents' application, the Claimant acknowledged that his contract was "governed by Canadian law". I find that he must have been referring to the contract with Lloyd's Register Canada, because until 2021, he had a

contract with Lloyd's Register EMEA and there was no reference in that contract to Canadian law. Nonetheless, he maintains that this Tribunal has jurisdiction to hear his complaints because his employment rights were "significantly impacted" and are protected under international labour standards.

53. The Claimant also acknowledges that he was employed in Canada but says that the "discrimination and unfair treatment" are connected to events that occurred in the UK. He relies on *Lawson v Serco* for the proposition that employees working abroad may file claims in the UK tribunal if their employment relationship is closely connected to the UK.

54. The Claimant goes on to assert that since Lloyd's Register Group Services Limited is headquartered in the UK and that (he submits) key decisions regarding his employment were made by the UK headquarters, his case can be brought within the jurisdiction of this tribunal. He contends that Lloyd's Register Group Services Limited "had a considerable influence on my employment and working environment", though he gives no specifics in this connection. I find however that the Claimant has shown no evidence at all that Lloyd's Register Group Services Limited, or its employees, played any part in his employment or working environment, either while he was working in the UK or while he was working in Canada.

55. Later in his document, the Claimant says that because Lloyd's Register Group Services Limited carries out international operations, it is "plausible" for UK employment law to apply. I find it is not enough to assert – repeatedly – as the Claimant does that key decisions about his employment were made in the UK. He did not set out any such examples in his witness statement or suggest to Ms Goudie that any key such decisions had been made by any UK-based entity after May 2021. There is no support in the authorities for "plausibility" being a good reason to apply the law of England and Wales rather than Canadian law as stipulated in the Claimant's contract with Lloyd's Register Canada.

56. I find that the Claimant does not come within any of the categories in *Lawson v Serco:*

- He was not posted abroad by Lloyd's Register EMEA to work for the purposes of a business conducted in Great Britain.
- He applied for the role and was taken on by Lloyd's Register Canada to work in Canada for the purposes of business conducted in Canada, for itself and on behalf of its clients.
- He was not working in a British political or social enclave overseas.
- He did not have his base in Great Britain because he and his family voluntarily relocated to Canada; he did not contradict Ms Goudie's assertion that he had not retained any UK place of residence.
- He did not operate out of or even travel to the UK to carry out his role, which was performed wholly and exclusively in Canada.
- He was paid in Canadian dollars and paid tax in Canada on his salary.
- He was subject to the management of other Lloyd's Register Canada Limited employees. His written warning in 2022 was issued by Mr

Zargham. He raised his concerns about the handling by Mr Zargham of the January 2023 complaint by Allied Shipbuilding to Stephanie Ratcliff, Danielle Carlson and Louise Thompson (all based in Houston, Texas), not to any UK-based manager. The investigation was conducted by Jasmeet Judge of Lloyd's Register Canada and the letter terminating the Claimant's employment was written by Edie Hayden, also based in Houston.

- The Claimant did not challenge Ms Goudie's evidence that the Second Respondent Ms Pamplin played no part in the management of the Claimant. Ms Goudie indicated that a search had been conducted of the Second Respondent's email folders and no communications relating to the Claimant were found. The Second Respondent's contract with the First Respondent was in the Tribunal bundle and shows that she was not offered her role until January 2022, i.e. after the Claimant had left the UK himself. She was not employed by any Lloyd's Register subsidiary at the date of the initial incident complained of. On the evidence before me, her involvement with the Claimant related exclusively to the fact that she responded to the Korean embassy's letter in November 2023, as I have set out above. In fact, she declined in that response to become involved further because of the Claimant's proceedings in Canada.
- The express intention was that his employment would be governed by the laws of Canada and there has ben no suggestion that he was given to believe or had any expectation that he would continue to have the protection of UK law.

57. In short, once the Claimant left the UK, he had no connection at all with Great Britain and British employment law, on the evidence before me. Indeed, the Claimant's own conduct in bringing a number of sets of proceedings in Canada following his dismissal suggests that he did not genuinely believe he was protected by employment law in England and Wales. I conclude that Parliament cannot reasonably be taken to have intended that the Claimant should have the right to bring his claim to the Employment Tribunal in London.

58. In light of my findings above, I conclude that the Tribunal does not have jurisdiction to hear the Claimant's claim because he has brought it against the First Respondent which never employed him (and has resisted repeated attempts to amend that claim); but in any event because the Tribunal in England and Wales does not have jurisdiction to hear a claim brought against a Canadian company by its employee under a contract expressly governed by the law of Canada and where there are no factors that would displace the territorial pull to Canada.

59. The Tribunal similarly has no jurisdiction in the circumstances to hear the claim against the Second Respondent. In any event, it is not possible to see what issues exist between the Claimant and the Second Respondent which it is in the interests of justice to have determined in the proceedings. The Second Respondent was not employed by the First Respondent, as I have found, until after the Claimant moved to Canada; she cannot be liable for acts of her employer (which was not, as I have found, the Claimant's employer) in the years before she worked for that organisation, and she

cannot be liable for unfair dismissal as an individual in any event.

60. The claim is accordingly struck out against both respondents. Consequently there is no claim to which Mr Brown could be added as a further named respondent and there is no merit in listing a further hearing to consider the Claimant's application in that regard.

Time limits

61. The Claimant acknowledged in his claim form that his employment terminated on 27 March 2023. Thus he had until 26 June 2023 to approach ACAS for EC, in order to start his claim. He did not do so until 16 May 2024. I do not accept that because the Claimant lodged this claim on 20 May 2024, i.e. the day his EC certificate was issued, he is in time, as he contends (he appears to have confused the three-month time limit from the date of the act complained of for starting the claim with a three-month time limit from the date EC concludes). On the face of it, since he started EC more than three months after his termination, he does not benefit from an ACAS extension and his claim is more than ten months out of time.

62. The Claimant's evidence and submissions as to the delay was vague and I had to press him repeatedly for the reasons. He had not covered this at all in his witness statement but explained during submissions that for six months after his dismissal (i.e. between March and September 2023) he suffered from very poor mental health, extending to suicidal ideation/attempts and self-harming. He told me his health then started to improve around September 2023 due to treatment he had received to that point, and it continued to improve with help from his social worker, the Autism Society, the Disability Alliance and law school students.

63. Then in September and October 2023, with help from each of those organisations, he was strong enough to start submitting claims. He told me those claims were refused because they were out of time, but he was encouraged by those who had helped him not to give up, and therefore he went on to lodge further claims.

64. Ms Goudie's statement appended a schedule of complaints and claims made in Canada and the USA by the Claimant. They start in February 2023 with complaints to WorkSafe BC and Employment and Social Development Canada. Then there was a claim on 12 May 2023 to the Supreme Court of British Columbia. In August 2023 there was a further WorkSafe claim which was consolidated with the two earlier complaints. In October there were three claims: two to the Canada Industrial Relations Board and a further claim to the Employment and Social Development Board. In December 2023, there was a claim to the British Columbia Human Rights Tribunal as well as a fourth to WorkSafe BC. In January 2024 there were claims to the Canada Human Rights Commission, Immigration, Refugees and Citizenship Canada and the British Columbia Labour Relations Board. In February 2024 there were complaints to the State Bar of Texas and the Nova Scotia Barristers Society and finally in September 2024 a complaint to the Law Society of British Columbia. The Claimant confirmed that this represents an accurate list of the claims and complaints raised by him.

65. I find the Claimant's assertions that he had brought claims in England only after having been told his claims in Canada were out of time do not assist him in this Tribunal. On the contrary, I consider it gives rise to the inference that he only commenced claims in the UK when his Canadian proceedings were repeatedly refused, just as the Respondents submit.

66. The Claimant then told me that he had not known about the requirement to go to ACAS until he contacted his former MP in the UK and was advised by her or a staff member of hers to go to ACAS. He also claimed that he had been informed that he had to wait for three months after making a claim to the IIDB (in the UK) before he could go to ACAS. I find this contradicts the former assertion that he did not know about ACAS at all, and although I invited the Claimant to show me where he had found this information about having to wait, he could only refer to his own claim form to this Tribunal.

67. The Claimant also sought to rely on his medical conditions and his domestic circumstances. I asked him to take me to the specific pages in the bundle on which he relies.

    a. The Claimant's medical records start on 31 January 2023 but with the first report to which he referred being from an in-person appointment on 14 April 2023. The Claimant told his clinician that he had ongoing stress due to the fact that his employment had been terminated. He was having trouble sleeping and some suicidal thoughts but no conscious plan or intent. It was recorded that he appeared well and bright, with appropriate appearance and hygiene. He made good eye contact with normal speech and his thought content was appropriate. He was prescribed quetiapine to assist with disordered sleep patterns and continued on sertraline.
    b. On 26 May 2023, following a telephone appointment, the Claimant is reported as having "some stress working with lawyers and previous employer but otherwise well. No other concerns at this time". Three weeks later, the clinician records that the Claimant says he is finding the sertraline and quetiapine "quite effective" and that he was no longer having many of the negative thoughts he had experienced previously.
    c. On 13 July 2023 however, the Claimant attended in person and is recorded as having told the clinician that he had become angry and scratched his arm with scissors and a pen. There were some "mild linear scratches without active bleeding, closed and superficial" and no significant injury apparent.
    d. On 23 October 2023, a psychological assessment report (referred to briefly above) was completed following interviews with the Claimant that had been conducted the previous month. The clinician, Dr Alden, records that after the termination of his employment, the Claimant retained a lawyer to manage arbitration with his employer and submitted a claim to WorkSafe, the denial of which he had unsuccessfully appealed. He then approached the Cortex Centre, where Dr Alden is based, to obtain a clinical assessment and diagnosis.
    e. The Claimant told Dr Alden that his emotional symptoms had improved when he first began working in Lloyd's Vancouver in 2021. They deteriorated again after an incident in 2022. It was found that

these symptoms met the criteria for major depressive disorder with anxious distress.

68. The Claimant also relied on a Provider Referral in June 2022, which mentioned his own mental health difficulties and that of his wife, and his child's autism.

69. As I have said, the significant period for unfair dismissal purposes is the one between March 2023 and May 2024, being the date of dismissal and the date when the claim was lodged. The Claimant has to show that it was not reasonably practicable for him to start his claim before 26 June 2023, and that he brought it within a reasonable period thereafter. I find he has not come close to doing so.

70. In the first place, the Claimant's submission was that his mental health was at its worst, in terms, for the six months immediately following the termination of his employment: March to September 2023. I have set out above the fact that in April 2023, his clinician described him as "well and bright… good eye contact with normal speech… thought content appropriate", though with disordered sleep patterns. The medication he took assisted him in resolving his sleep and removing many of his previous negative thoughts, to the point that by the end of May the Claimant was only having "some stress working with lawyers and previous employer" but was otherwise well. At that time, he was functioning sufficiently well, notwithstanding any residual stress, to be able to start the third of his claims in Canada, the first two having been lodged before his dismissal.

71. The Claimant made a further WorkSafe claim before the end of that initial six-month period. Despite a risk assessment from the social worker stating that he had "suicidal ideation with plan" at the end of June 2023, and the self-injury causing minor scratching but with no significant injury in July, he was able to submit this further claim in August of 2023.

72. Thus I find that in the initial part of the period with which I am concerned, the Claimant has not shown it was not reasonably practicable for him to submit the claim, either by reason of his mental ill-health or that of any member of his family, or because he was not aware of the statutory requirements and procedures involved in bringing Employment Tribunal proceedings. In particular I find that his depression does not explain or excuse his failure to bring the claim in time, because the evidence does not show that his ability to take and implement relevant decisions was seriously impaired. I do not accept that the Claimant had reasonable grounds for difficulty because (as he asserts in his rebuttal document) he had to "take time to understand and co-ordinate the legal procedures" of both the UK and Canada. On the contrary, this underlines the fact that he could and did actively consider the more appropriate forum and, having done so, began numerous proceedings overseas before turning back to the UK only once they had been repeatedly refused or denied.

73. Thereafter, the Claimant acknowledged that he was strong enough, by September and October 2023, to start submitting claims. He had retained a lawyer, sought advice from the students and various charitable organisations and been assisted by a union in the referral to Dr Alden's

clinic to seek a diagnosis. He continued to be supported by the local surgery who were managing his condition on an ongoing basis with medication and was undertaking private counselling weekly. Before the Claimant started EC with ACAS in the UK, he was able to submit eight further claims and four complaints about the lawyers involved in his claims in the USA and Canada. There has been no explanation for why, in such circumstances, he did not approach ACAS about bringing a claim for unfair dismissal until 16 May 2024. He has not said what, if anything, changed shortly before or on that date to provide him with an explanation for the delay.

74. Turning to the delay in bringing the discrimination claim, while the statutory provisions on time limits are potentially more generous, the delay is even greater than in the case of the unfair dismissal claim. I have noted that the Claimant did not work in the UK after May 2021 and accordingly no UK-based Lloyd's Register subsidiary could have been liable for any conduct occurring thereafter. The conduct of which the Claimant complains as amounting to discrimination in the UK took place on 13 March 2020. The Claimant had until 12 June 2020 to start his claim. He did not do so until 16 May 2024, nearly four years out of time.

75. By then, the Claimant had already been made aware that his claims in Canada were also being presented (and accordingly rejected) because they too were out of time. For instance, there is an Order in the bundle from the Chief Justice in Vancouver dated 30 August 2024, granting the Claimant an "extension of time until Friday September 20 2024 to file a Notice of Application for judicial review with respect to the March 20 2024 decision of the ESDC Labour Program declining the [Claimant's] request for an extension of time to provide his former employer with a notice of an occurrence of harassment and violence…". Still the Claimant did not take steps to present his UK claim.

76. Even taking the most lenient approach to the particulars set out in the claim form, there is no act of discrimination alleged to have been committed by either the First or the Second Respondent that post-dates 17 February 2024. The Claimant does not plead in his claim form any alleged discriminatory conduct on which he now seeks to rely in connection with his application for Industrial Injuries Disablement Benefit. It would not be just and equitable, in all the circumstances, to extend time. Had the claim not been struck out for want of territorial jurisdiction, I would have struck it out because in all respects it is out of time.

77. Finally, I did, as I have said, raise the question of estoppel with the parties. In light of my findings and conclusions above, little more needs to be said on this point, save to note that the claims the Claimant has brought in Canada appear to be being litigated on the same grounds and arising from the same facts as those before me; and they are being dismissed not because the Canadian courts lack territorial jurisdiction (or because the law of England and Wales is said to apply) but because they are similarly out of time. This again tends to support my earlier conclusion that the Canadian courts are (or would have been) the proper forum within which to bring these claims if brought in a timely manner.

78. The Employment Tribunal cannot be used as a backup if the claims were

not brought in Canada within time, and nor can it be used to have a "second bite at the cherry" if the Claimant has failed in his claim(s) overseas. Overall however, I make no definitive findings on the point because I have already concluded that the Tribunal does not have jurisdiction to hear the claim and it is therefore struck out for the reasons I have given above. I do not need to go on to list the claim for a further hearing as to whether it, or any part of it should be struck out because it stands no reasonable prospect of success or a deposit paid because it has little reasonable prospect of success.

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Employment Judge Norris
Date: 12 December 2024

JUDGMENT AND REASONS SENT TO THE PARTIES ON

23 December 2024
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FOR THE TRIBUNAL OFFICE