



[2019] UKFTT 438 (TC)

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

TC07252

**Appeal numbers: TC/2018/00150
TC/2019/00979
TC/2019/00980
TC/2019/00981**

BETWEEN

**(1) GLENCORE ENERGY UK LIMITED
(2) GLENCORE INTERNATIONAL AG**

Appellants

-and-

**THE COMMISSIONERS FOR
HER MAJESTY'S REVENUE AND CUSTOMS**

Respondents

TRIBUNAL: JUDGE JOHN BROOKS

Sitting in public at Taylor House, 88 Rosebery Avenue, London EC1 on 19 and 20 June 2019

DIRECTIONS

I heard Sam Grodzinski QC and James Henderson, instructed by Freshfields Bruckhaus Deringer, for the Appellants and Timothy Brennan QC and Christopher Stone, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents.

IT IS DIRECTED as follows

1. The above appeals shall be stayed in accordance with Rule 5(3)(j) of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 and the Tribunal's case management powers ("the Stay").
2. The Stay is directed for the purpose of enabling a mutual agreement procedure ("MAP") to occur between the UK and Swiss Competent Authorities pursuant to Article 24 of the Switzerland – United Kingdom Income Tax Treaty 1977 ("the Treaty").
3. The Stay shall continue until the final outcome of the MAP (including any arbitration pursuant to Article 24(5) of the Treaty).
4. Direction 3, above, is subject to any application in the meantime by any party to lift the Stay.

REASONS

5. See the decision issued to the parties separately from, but at the same time as these directions.

**JOHN BROOKS
TRIBUNAL JUDGE**

RELEASE DATE: 05 JULY 2019