



Joshua Carey

Year of Call: 2015

Joshua has a significant practice, predominantly in the areas of Tax, Public and Judicial Review, Commercial Litigation, Civil and Criminal Fraud and Business Crime. His wide range of clients include large multi-nationals, and central and local government. The depth of his practice spans both technical tax matters, as well as those involving criminal investigations or allegations of dishonesty. This makes Joshua unique to his clients as he is adept at engaging with complex tax law and policy, whilst also being able to provide strategic advice to clients who come under HMRC suspicion.

Before joining the Bar, Joshua was a solicitor advocate in a "Big Six" Australian law firm specialising particularly in the areas of Judicial Review, Commercial Litigation, Constitutional Law and Freedom of Information Litigation. After relocating to London, he became the Lead Solicitor for the Missing Trader-Intra Community (MTIC) Litigation team for HMRC in London.

He is a member of the Attorney General's C Panel of counsel, and has experience of drafting policy guidance for government departments for implementation and use by departmental officers as well as of statutory interpretation and construction of financial legislative instruments.

He was called to the Queensland Bar in Australia (2014) and, previously, as a Solicitor of the Supreme Court of Queensland and High Court of Australia since 2011.

Tax

Joshua is a specialist in direct and indirect tax litigation both for taxpayers and HMRC. He gives pragmatic advice and is highly regarded for his advocacy skills. Joshua regularly appears on his own, leading other barristers and is occasionally led, in the First-tier Tribunal, Upper Tribunal and High Court. He is particularly sought after in judicial review Claims, as well as tax appeals and investigations where HMRC suspect criminal activity.

Prior to private practice at the Bar, Joshua was a member of the HMRC VAT Litigation Team. He has appeared in the First-tier Tribunal (Tax Chamber) on a variety of issues and was the lead lawyer for HMRC in London in respect of a significant number of Missing Trader Intra-Community Tax (MTIC) cases. Cumulatively, Joshua has defended in excess of £650 million worth of VAT in litigation on behalf of HMRC. He is also very experienced in matters involving the use of Schedule 36 Finance Act 2008 powers by Revenue and Customs officers as well as issues involving HMRC's use of Schedule 24 Finance Act 2007 penalties, Schedule 55 Finance Act 2009 and s63 Value Added Tax Act 1994 misdeclaration penalties.

He is a leading barrister in respect of tax penalties having been instructed in the three lead authorities relating to the test to be applied for "reasonable excuse", the impact of proportionality on penalties, and what might amount to "special circumstances". More recently Joshua has been instructed in direct tax cases arising out of damages settlements and the tax treatment of such sums of money (i.e. are they emoluments from employment).

Some example of the types of work that he has been instructed in include:

- AWRS and WOWGR refusal decisions

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- Excise assessments/Customs Duties and penalties
 - VAT registration appeals (including deregistration on the basis of abuse of the VAT system)
 - VAT assessments and associated penalties
 - Denials of input tax on the Kittel basis
 - Earnings appeals (including termination payments)
 - Self-assessment penalties
 - Top slicing relief
 - National Insurance contributions
 - Avoidance litigation (including DOTAS, s74A – D Income Tax Act 2007 and Ramsay abuse)
 - COP8 and 9 investigations
 - Damages litigation in the High Court arising out of alleged Revenue officer's negligent performance of their duties

Off-payroll working (IR35)

Joshua accepts instructions in IR35 matters for both HMRC and the taxpayer.

His most recent matters relate to the tax treatment of the earnings of two sports broadcasters and their production company.

Commercial Litigation

Joshua has extensive experience in Commercial Litigation, including during his practice as a solicitor in Australia.

Amongst his notable instructions are an international joint venture dispute for one of the leading mining companies in the world and a \$8m AUD (£4.6m) breach of contract case where the allegation was, amongst other things, that there were breaches of an implied term of the contract and whether the damages that were claimed were too remote.

More recently he has been engaged in actions arising out of claims of misfeasance in public office, as well as breach of contract. He has also been sought out to give advice about fraudulent and negligent misstatement claims involving a company with a £200M annual turnover.

Business Crime

Joshua's white collar criminal practice encompasses financial crime, criminal tax, and proceeds of crime matters (including account/cash freezing orders and account/cash forfeiture orders).

He has been separately instructed to defend alleged frauds on both the Ministry of Defence and the Home Office where there were millions of pounds said to have been defrauded.

He accepted instructions in a money laundering matter where the Defendant was accused of converting criminal property. He also recently successfully defended an accountant who was alleged to have conspired to defraud the

revenue of over a million pounds of corporation tax.

He brings experience as an accomplished tax practitioner to the criminal sphere to aid his clients. He is often called on to deploy his tax experience to counter allegations made by the Crown that someone has evaded VAT or somehow cheated the revenue. As part of his robust defence of his clients in tax cases he has been able to raise arguments about the manner in which VAT assessments have been made, both in terms of time limits within which they ought to have been made and the value of the assessments. This often includes advising at the investigative stages where HMRC have opened an enquiry, or are considering whether to make a VAT assessment/deregister a trader.

Notable cases

Court of Appeal

- *The Commissioners for HM Revenue and Customs -v- Ian Charles t/a Boston Computer Group Europe* [2019] EWCA Civ 2176 (Lewison LJ, Newey and Asplin LJJ) The Revenue successfully appealed against a refusal to strike out a Claim in the Queen's Bench Division where it was originally held by a High Court Judge that a narrow duty of care may exist on the Revenue to verify the factual accuracy of both its own evidence and its opponents evidence because a taxpayer was exercising a statutory right of appeal. The Court of Appeal unanimously allowed the Appeal and opined that there was clearly no such duty of care that could arise in adversarial litigation between parties, even where one of the parties was a statutory authority.
- *The Commissioners for HM Revenue and Customs -v- Keith Murphy* (to be listed). The Revenue have successfully sought permission to appeal the Upper Tribunal's decision as to whether the word "profit" in ss62(2)(b) of ITEPA should be given a fiscal interpretation (i.e. net or gross profit), or whether it should be viewed as a benefit. The underlying dispute relates to whether a decision by the taxpayer to enter into a Damages Based Agreement which required a sum of money to be paid away to discharge a success fee should be subject to tax, or whether the sum of money was taxable after exclusion of the money paid away to discharge a success fee. Joshua is leading Colm Kelly in this Appeal.
- *Tower Bridge GP Ltd -v- Revenue and Customs Commissioners* (listed to be heard in July 2022). The taxpayer has been granted permission to appeal against the Upper Tribunal's decision. Key issuers in the appeal are whether input tax can be reclaimed on an invoice that did not have the requisite information on it pursuant to Regulations 13 and 14 of the Value Added Tax Regulations 1995.

High Court (Reported decisions)

- *R (On the Application of Ingenious Construction Ltd) -v- The Commissioners for HM Revenue and Customs* [2020] EWHC 2255 (Admin) (per Sir Ross Cranston) which was a case about interim relief and whether a challenge to a deregistration decision (i.e. deregister from VAT) was challengeable in the High Court. The Court concluded that the proper forum was the tax tribunal, and an interim injunction should be refused pending something akin to an "abuse of power, impropriety or unfairness".
- *R (On the Application of Martin William Clayton) -v- Crown Court sitting at Maidstone and Director of Border Force* [2020] 4 WLR 141 (Admin) (per Mr Justice Kerr) which was a case about the proper interpretation of "gift" and "money's worth" within the meaning of Excise Goods (Holding, Movement and Duty Point) Regulations 2010.
- *Panorama Cash & Carry Ltd -v- The Commissioners for HM Revenue and Customs* [2020] EWHC 1808 (Ch) (per Chief Master Marsh) which was a case in which the Claimant alleged misfeasance in public office against the Revenue as well as a breach of Community Law. The High Court struck out the Claim.
- *R (On the Application of Thames Wines Limited) -v- HM Revenue and Customs* [2017] EWHC 452 (Admin) which was a case about whether HMRC could deregister a taxable person in the absence of domestic authority.

Upper Tribunal (Tax and Chancery Chamber)

- *Keith Murphy -v- Revenue and Customs Commissioners* [2021] UKUT 152 (TCC) (per Green J and UTJ Greenbank) The Appellant sued the Met Police for unpaid earnings. He entered a damages based agreement to bring the Claim with his lawyers. The claim settled and a settlement agreement entered into which triggered a success fee being paid to his lawyers. The Upper Tribunal considered whether the unpaid earnings should be taxed on the basis of the full amount (i.e. settlement sum including the success fee) or the reduced amount (i.e. the money paid to the lawyers by way of success fee). The Upper Tribunal has granted permission to appeal to the Court of Appeal.
- *Tower Bridge GP Ltd -v- Revenue and Customs Commissioners* [2021] UKUT 30 (TCC) (per Fancourt J and UTJ Herrington) The Appellant alleged that the substantive conditions for the deduction of input tax had been met which permitted the denial of input tax from their output tax. It was said that once the substantive conditions had been met the formal conditions (i.e. valid VAT number) were irrelevant. The Upper Tribunal rejected this. Permission to appeal had been granted to the Court of Appeal.
- *Nicholas and Charlotte Sandham t/a/ Premier Metals Leeds* [2020] UKUT 193 (TCC) (Miles J and UTJ Richards) The Appellants claimed that the Kittel principle did not apply to a partnership where a dishonest agent was carrying out the transactions. It was suggested that because a partnership is comprised of natural persons, if they did not know or have the means of knowing of knowing then dishonest knowledge of an agent could not be attributed to them. The Upper Tribunal rejected this on the basis that the ordinarily principles of agency applied so as to make a principal liable.
- *Revenue and Customs Commissioners v. Nigel Rogers and Craig Shaw* [2019] UKUT 0406 (TCC) (per Zacaroli J and UTJ Richards) This was a successful appeal by HMRC against an FTT decision on the papers in relation to late filing penalties. HMRC appealed on four grounds. Whether the FTT had jurisdiction to consider whether a valid Notice to File pursuant to s8 Taxes Management Act 1970 had been issued to them for the purposes of a Schedule 55 Penalty; whether the FTT wrongly applied a literal interpretation of s8 of the TMA by concluding that it required an officer to be identified when a s8 Notice to File was issued; whether the FTT was wrong to conclude that s8(1) of the TMA required a s8 Notice to File to be issued by a “flesh and blood” officer rather than a computer, and whether the FTT had denied the Revenue procedural fairness in arriving at its decision. Joshua was led by Aparna Nathan QC.
- *Wiesenfeld and Anor -v- The Commissioners for HM Revenue and Customs* [2019] UKUT 301 (TCC) (per UTJ Richards and UTJ Greenbank) The Appellants appealed against the decision to refuse to permit evidence to be adduced by and through their representative in a Polish Loss Relief appeal in the Tribunal. The FTT refused to permit the representative to say what he had heard as this was not contained within the witness evidence, and in any event was said to be hearsay. Joshua’s advocacy was praised by the Upper Tribunal as both being “fair” and “valiant”. The Upper Tribunal determined that the FTT had been wrong to exclude the evidence on the basis that it was hearsay but that this did not make any difference to the overall outcome of the Appeal which turned on whether the careless penalty that had been imposed (the Appellants wrongly having claimed loss relief) was proper. The Upper Tribunal said that it was and the Appeals were dismissed.
- *Elbrook Cash and Carry Limited -v- The Commissioners for HM Revenue and Customs* [2019] UKUT 201 (TCC) (per Zacaroli J and UTJ Scott) This case considered whether witness statements needed to have opinion redacted from them or whether the Tribunal had power to consider opinion evidence and simply give what weight it wished to that evidence. It also revised the so-called Fairford direction so as to permit cross-examination where there was no positive case advanced, but a challenge to the evidence was sought to be made by an Appellant. This represents an amendment to the guidance originally provided in Fairford but the Upper Tribunal refused to go so far as to say the Fairford direction was wrong in principle. Joshua was led by Howard Watkinson.
- *Barry Edwards -v- The Commissioners for HM Revenue and Customs* [2019] UKUT 131 (TCC) (per Nugee J and UTJ Herrington) This case examined whether the Schedule 55 Penalty regime was proportionate and the fact that even if no tax was due, this did not amount to a “special circumstance” for the purposes of reducing a tax penalty to nil.
- *Christine Perrin -v- The Commissioners for HM Revenue and Customs* [2018] UKUT 0128 (TCC) (per UTJ Herrington and UTJ Poole) This case marks the first opportunity the Upper Tribunal has had to consider the

test for “reasonable excuse”. It is the now the leading authority applied by the First-tier Tribunal when considering whether what the taxpayer did was objectively reasonable when compared against what a reasonable taxpayer would have done.

- *Timothy Raggatt QC -v- The Commissioners for HM Revenue and Customs* [2018] UKUT 412 (TCC) (per UTJ Herrington and UTJ Greenbank) This case dealt with the application, and confirmation, of the principles relating to “reasonable excuse” espoused in *Perrin -v- HMRC*. It confirmed that for an appeal against a penalty decision of the FTT, the test was one of perversity.

First-tier Tribunal (Tax Chamber)

- *Patrick McAllister -v- The Commissioners for HM Revenue and Customs* [2021] UKFTT 232 (TC) (per Judge McKeever) The taxpayer was given a lump sum payment by the Northern Ireland Assembly in return for a change to his employment contract to mitigate an equal pay exposure. The Tribunal considered whether the payment was from the employment. It determined that the payment was from the employment and was therefore taxable.
- *Laing O'Rourke Services Ltd -v- The Commissioners for HM Revenue and Customs* [2021] UKFTT 211 (TC) (per Judge Bowler) The appeal considered whether payments to employees who chose a cash allowance instead of a company car on the basis that they would use a non-company car for business use were “earnings” and therefore liable to national insurance contributions. The Tribunal dismissed the appeal. Joshua was led by Akash Nawbatt QC.
- *Hayman Group Ltd -v- The Commissioners for HM Revenue and Customs* [2021] UKFTT 195 (TC) (per Judge Hyde) The Appellant had exported vodka under duty suspense. That vodka never arrived at its stated destination despite being receipted on EMCS. The Revenue assessed the vodka for excise duty on the basis of an irregularity in the movement. The Tribunal found that “detection” of an irregularity required the nature of the irregularity to be known, not just that an irregularity had occurred. It dismissed the taxpayer’s appeal.
- *Gooch Technology Limited -v- The Commissioners for HM Revenue and Customs* [2021] UKFTT 149 (TC) (per Judge Bowler) The Revenue assessed £4.6M for undeclared domestic sales. The taxpayer alleged that the sales were made in the EU and therefore were VAT exempt. The Tribunal found that the taxpayer gave unsatisfactory evidence, and that on balance the sales must have been made in the UK and not declared to the Revenue.
- *DMC Business Machines plc -v- The Commissioners for HM Revenue and Customs* [2021] UKFTT 72 (TC) (per Judge Citron) The Appellant challenged a decision to deny its input tax on the basis it knew or should have known the transactions were connected with fraud.
- *Everyday Wholesale Ltd -v- The Commissioners for HM Revenue and Customs* [2021] UKFTT 28 (TC) (per Judge Redstone) The taxpayer sought information about the Revenue’s case and suggested that the Tribunal’s approach was consistent with Fairford. It rejected the taxpayer’s application.
- *Tasca Tankers Ltd -v- The Commissioners for HM Revenue and Customs* [2021] UKFTT 25 (TC) (per Judge Brannan) The Revenue applied to strike out the taxpayer’s appeal on the basis that it had failed to adduce any evidence to counter its case. The Tribunal dismissed the Application. The Upper Tribunal has granted permission to appeal.
- *Keith Murphy -v- The Commissioners for HM Revenue and Customs* [2020] UKFTT 461 (TC) (per Judge Brannan) The Appellant sued the Met Police for unpaid earnings. He entered a damages based agreement to bring the Claim with his lawyers. The claim settled and a settlement agreement entered into which triggered a success fee being paid to his lawyers. The Tribunal dismissed the appeal. Permission to appeal was granted to the Upper Tribunal which allowed the appeal. The Upper Tribunal has granted permission to appeal to the Court of Appeal.
- *Peterborough Plant Sales Ltd -v- The Commissioners for HM Revenue and Customs* [2020] UKFTT 338 (TC) (per Judge Chapman) The Appellant appealed against a denial of input tax on the Kittel basis in

respect of heavy plant machinery. The Tribunal dismissed the majority of the appeal.

- *Snapcrest Ltd -v- The Commissioners for HM Revenue and Customs* [2020] UKFTT 320 (TC) (per Judge Beare) The taxpayer sought permission to appeal out of time. The Tribunal accepted that permission should be granted in the circumstances of the case.
- *M & M (Cambridge) LLP -v- The Commissioners for HM Revenue and Customs* [2020] UKFTT 107 (TC) (per Judge Zaman) The taxpayer appealed a Kittel assessment and Mecsek denial of zero rating which resulted in the transactinos being standard rated. The Tribunal dismissed the appeal.
- *Jimcaale -v- The Commissioners for HM Revenue and Customs* [2020] UKFTT B1 (TC) (per Judge Bowler) The Appellant sought to challenge a civil evasion penalty and excise civil evasion penalty following her entry through the green channel at Heathrow airport carrying 61kgs of shisha tobacco. The Tribunal found that the conduct was dishonest and dismissed the appeal.
- *CF Booth Ltd -v- The Commissioners for HM Revenue and Customs* [2020] UKFTT 35 (TC) (per Judge McNall) The Tribunal considered whether the taxpayer could suggest it did not know of a connection with fraud in the associated penalty proceedings despite the earlier finding of fact, after trial, that it did know. The Tribunal found that it would be inappropriate and struck it out, in part, as an abuse. Permission to appeal to the Upper Tribunal has been granted.
- *Canmi Ltd -v- The Commissioners for HM Revenue and Customs* [2019] UKFTT 16 (TC) (per Judge Poplewell) The Appellant sought a stay behind Glenn Martin Perfect which was referred to the CJEU. The Tribunal dismissed the Application to stay.
- *Zafar Khan -v- The Commissioners for HM Revenue and Customs* [2019] UKFTT 751 (TC) (per Judge Aleksander) The Tribunal was invited to dismiss an appeal on the basis that the taxpayer failed to comply with an unless order. The Appeal was struck out. Permission to appeal has been granted to the Upper Tribunal.
- *Mohammed Arif -v- The Commissioners for HM Revenue and Customs* [2019] UKFTT 711 (TC) (per Judge Connell) The Appellant sought to challenge a civil evasion penalty and excise civil evasion penalty following her entry through the green channel at Heathrow airport carrying 61kgs of shisha tobacco. The Tribunal found that the conduct was dishonest and dismissed the appeal.
- *Impact Contracting Solutions Ltd -v- The Commissioners for HM Revenue and Customs* [2019] UKFTT 646 (TC) The Tribunal was faced with an Application expedite an appeal following it being deregistered from VAT with immediate effect. The Tribunal considered what the appropriate rest for expedition was in the Tribunal.
- *Euro Beer Distribution Ltd -v- The Commissioners for HM Revenue and Customs* [2019] UKFTT 566 (TC) (per Judge Staker) This was an appeal against a VAT deregistration on the basis that it ceased to make or have the intention of making taxable supplies as well as a revocation of a WOWGR. The Tribunal found that its jurisdiction when considering deregistration from VAT in this context was both appellate and supervisory. Relying upon Judge Robin Vos' decision of *David Lowe -v- HMRC* it was said that the Tribunal has a full appellate jurisdiction in relation to the question whether the Appellate has ceased to be registerable, and once that is established the Tribunal has supervisory jurisdiction in respect of the discretion that has been exercised. The Tribunal arrived at the orthodox position in respect of the WOWGR appeal (namely the Gora jurisdiction). The Tribunal dismissed the Appellant's appeals.
- *The Commissioners for HM Revenue and Customs -v- EDF Tax Ltd (in creditors' voluntary liquidation)* (per Judge Mosedale) This was only the third appeal to be considered by the Tribunal when assessing whether an tax arrangement was "notifiable" or should be "treated as notifiable" for the purposes of the *Finance Act 2004* (i.e. the DOTAS provisions). The Tribunal found that the Delta Arrangement at the heart of the Application were notifiable arrangements as they had three hallmarks present (premium fee, standardised tax products and employment income through third parties). It also found that EDF Tax was a promoter within the meaning of ss307 of the *Finance Act 2004*.
- *Field Opportunities Limited -v- The Commissioners for HM Revenue and Customs* [2019] UKFTT 531 (TC) (per Judge Beare and Ms Hunter) This was the first PPI Data case to come before the Tribunal wherein the allegation was that the taxpayer knew or should have known that its transactions were connected with

fraudulent default. This case involved considering of data protection laws from the time of the transactions and required the Revenue to obtain multiple expert statements dealing with how the market operated at the time including what the reasonable business in the market should have known. The Revenue were successful in persuading the Tribunal that the taxpayer should have known its transactions were connected with fraudulent default.

- *Sandhamtrading (t/a Premier Metals Leeds) -v- The Commissioners for HM Revenue and Customs [2019] UKFTT 218 (TC)* (per Judge Rupert Jones and Mr Farooq) This was an MTIC case where the sole question was whether an agent of a partnership could have their knowledge imputed to the partnership for the purposes of the Kittel test.
- *Michael Gold and Anne Elizabeth Gold t/a Goldhill Associates -v- The Commissioners for HM Revenue and Customs [2019] UKFTT 186 (TC)* (per Judge Allatt and Mrs Farquharson) This was an MTIC case where the Appellant trader was one of the largest sellers of cheat game ware and was the sole authorised distributor in the United Kingdom for similar products.
- *Tower Bridge GP Limited -v- The Commissioners for HM Revenue and Customs [2019] UKFTT 176 (TC)* (per Judge Rupert Jones) This was the first case which dealt with the obligations to retain valid invoices, alternative evidence which could be accepted by an officer and the impact of the Court of Appeal decision of *Zipvit Limited -v- HMRC [2018] EWCA Civ 1515*. There was also an associated MTIC. This decision also marks one of the first financial institutions to come before the Tribunal following the carbon credit trading in 2009 which saw carousel fraud spike across the entire European Union.
- *Arthur & Ors -v- The Commissioners for HM Revenue and Customs [2018] UKFTT 703 (TC)* (per Judge Short and Mr Bird) This was a Schedule 36 Information Notice case in respect of 4 Appellants. The Tribunal also considered, in part, what was necessary to bring a valid appeal before the Tribunal.
- *Goldshine Trade Limited -v- The Commissioners for HM Revenue and Customs [2018] UKFTT 601 (TC)* (per Judge Rupert Jones) This was an Application by the taxpayer to extend the time for filing its Notice of Appeal on the basis that the Revenue were said to have assessed out of time. The Judge found that it was arguable that the Revenue had assessed out of time, but dismissed the Application.
- *Fameface Import Limited -v- The Commissioners for HM Revenue and Customs [2018] UKFTT 565 (TC)* (per Judge Beare) This was an Application to extend time to bring an appeal. Judge Beare determined that time should not be extended.
- *Brian Giles -v- The Commissioners for HM Revenue and Customs [2018] UKFTT 536 (TC)* (per Judge Poplewell and Mrs Akhtar) which was a case involving tobacco that was being held by the taxpayer without duty having been paid. The tribunal found that it could not go behind the condemnation proceedings which were not challenged and that there was no reasonable excuse when judging what the Appellant did against the reasonable taxpayer in the position of the Appellant.
- *CF Booth Limited -v- The Commissioners for HM Revenue and Customs [2017] UKFTT 813 (TC)* (per Judge Brooks and Mrs Hunter) This was a denial of zero rating appeal, the first Mecsek appeal and a Kittel appeal. The Tribunal found that the Appellant knew its transactions were connected with fraudulent evasion of VAT.
- *Elbrook (Cash and Carry) Limited -v- The Commissioners for HM Revenue and Customs [2017] UKFTT 650 (TC)* (per Judge Brooks) This was an Application for further and better particulars made unsuccessfully by the Appellant.
- *Unicorn Shipping Limited -v- The Commissioners for HM Revenue and Customs [2017] UKFTT 464 (TC)* (per Judge Mosedale) This was a case in which the Commissioners sought, and were granted, further and better particulars.
- *JTC Environment Limited -v- The Commissioners for HM Revenue and Customs [2017] UKFTT 155 (TC)* (per Judge Hyde) This was a case in which the Commissioners were, and did, successfully resist permission to appeal being granted out of time.

- *CF Booth Limited -v- The Commissioners for HM Revenue and Customs [2016] 261 (TC)* (per Judge Berner) This was a case about the appropriateness of “Fairford Directions” being applied to the case.
- *CF Booth Limited -v- The Commissioners for HM Revenue and Customs [2015] UKFTT 407 (TC)* (per Judge Berner) This was a case about whether it was appropriate to consolidate two appeals together.
- *Foneshops Limited -v- The Commissioners for HM Revenue and Customs [2015] UKFTT 410 (TC)* (per Judge Mosedale) This was a case about whether it was an abuse to relitigate an issue that ought to have been run in earlier proceedings.

Publications

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