Case Nos. 2410596/13
2410597/13
2410598/13
2410599/13

EMPLOYMENT TRIBUNALS

Claimants: Ms C P Mort
Mr A Lloyd
Mr J Gerard
Mr J Capstick

Respondent: Commissioners for H M Revenue and Customs

HELD AT: Liverpool **ON:** 7 and 8 April 2014
23 April 2014
(In Chambers)

BEFORE: Employment Judge Barker
Mr K J Bott
Mr S L Hancox

REPRESENTATION:

Claimant: Mr J Virtue, Trade union representative
Respondent: Mr T Sadiq, Counsel

RESERVED JUDGMENT

The unanimous judgment of the Tribunal is that the claimants' complaints of indirect age discrimination fail and are dismissed.

RESERVED REASONS

Issues for the Tribunal to decide

1. The claimants are all Administrative Officers ("AOs") working in the respondent's Personal Tax division in Merseyside. The four claimants complain of

indirect age discrimination contrary to Section 19 of the Equality Act 2010. The issues for the Tribunal to decide are as follows -

1.1 whether the respondent applied a provision, criterion or practice, that being the respondent's pay policy, to all AOs equally;

1.2 whether this provision, criterion or practice put persons of the claimants' age group (i.e. those aged 32 or under) at a particular disadvantage compared with persons not of the claimants' age group (i.e. those aged over 32);

1.3 whether it put the claimants themselves at a disadvantage; and

1.4 if so, whether the provision criterion or practice is a proportionate means of achieving a legitimate aim.

2. The Tribunal heard evidence from Ms Mort, one of the claimants, on behalf of all four. The respondent's evidence was presented by Ms Carole Martin who is a Grade 7 Team Leader in the respondent's HR Policy Team and has had responsibility for managing pay awards at the respondent since 2005.

Findings of Fact

3. Prior to the claimants joining the respondent, Customs and Excise and the Inland Revenue merged to create HMRC. This took place in April 2005. Ms Martin gave evidence to the Tribunal that during this assimilation exercise, certain members of staff received an "assimilation uplift" due to AOs from some sections being paid less than AOs in others. Ms Martin's evidence was that if those individuals had between one and five years' service in the grade and if they were below a notional rate, they would be uplifted to that notional rate. Ms Martin's evidence was also that it was largely those AOs from Customs and Excise who benefited from the assimilation exercise because they were paid less on average than those from the Inland Revenue. Therefore not all members of staff received a pay rise as a result of the assimilation exercise.

4. The claimants commenced work for the respondent between July 2006 and March 2008. Ms Mort and Mr Capstick both started on 10 July 2006, Mr Lloyd on 25 February 200 and Mr Gerrard on 3 March 2008. It is the claimants' undisputed evidence that although all have at least five years' service with the respondent as an AO, they are still not paid the maximum level of pay for their role. They contend that this is as a result of the respondent's pay policy being indirectly discriminatory on the grounds of their age, as all claimants are aged 32 and under.

5. In 2005, the first pay award was agreed with the departmental trade unions for the newly created HMRC. The Tribunal heard evidence that it was an aim of this pay award but not a guarantee that an AO would reach the maximum pay for the AO grade within five years of service. This pay award in 2005 was an average of 3.86% for each of the three years from 1st June 2005 to 31st May 2008. An AO would reach

the maximum level of pay within five years in recognition of the fact that they would be fully experienced and competent in grade at that point. Subsequent pay awards in 2008, 2009 and 2010 averaged 2.4% a year.

6. The structure of the respondent's pay awards is as follows. Although the basic element of the award is labelled a "performance element" by the respondent, this was in fact awarded equally to all AOs irrespective of their individual performance. Each AO received the same sum of money which represented the basic element of their pay rise, however when expressed as a percentage of their salary for the previous year, the AOs at the lower end of the salary scale received a higher percentage pay rise than those at the top of the scale.

7. The next element of the pay award was a performance-related pay element, termed a "progression" element, by the respondent. Receiving this award was dependent on the individual AO being identified as a top or good performer. If the AO was classed as "needing improvement", this progression element of the award was not received by them.

8. The respondent's pay policies set out pay ranges for each grade for each year. Employees at the claimants' grade of AO were given an individual pay award somewhere between the minimum and maximum of the AO grade.

9. If a basic 'performance' award would take an individual's base pay above the maximum, it was capped at the maximum with any balance payable as a non-consolidated and non-pensionable lump sum. Progression awards were also kept at the pay range maximum.

10. The respondent had a stated aim of reducing the difference between the minima and maxima for each grade in their pay scale. The Tribunal was shown evidence that the AO grade on merger in 2005 had a range length of 28% and that in 2006 it had been reduced to 25%, 23% in 2007, 21% in 2008, 18% in 2009 and 12% in 2010, where it remained to the last pay award in 2013.

11. In 2010, the Government announced a public sector pay freeze, initially to last for two years, from 2011 for those earning £21,000 and above and those earning less than that amount were to receive a lump sum of £250 per year. The claimants all earned less than £21,000 per year and so received £250 in each of these two years.

12. Following the pay freeze, the Chancellor of the Exchequer announced in his Autumn statement of 2011 that following the two year pay freeze, pay awards in the public sector would average 1% for the following two years, which was extended to three years in the 2013 budget.

13. The Tribunal notes that as a result of the public sector pay freeze from 2011 onwards although the policy itself has not changed, the progression element has not been awarded to AOs due to the lack of money available to the respondent to

distribute between those employees subject to it. This element was described by the respondents in relation to the 2011 pay freeze as being "on hold".

14. The impact of these circumstances on Ms Mort individually was as follows. The claimant was appointed to her post on 10th July 2006 on the minimum salary for the AO band, which at that time was £14,631. She then received pay rises of 5.5% in 2007, 3% in 2008, 4.1% in 2009 and 4.7% in 2010. However, these pay rises notwithstanding, because of the respondent's stated aim of decreasing the range length, by her 2010 pay rise she was still earning the minimum for the AO band and therefore the same as a less experienced AO. The impact of the public sector pay freeze was that she received for 2011 and 2012 only a 1.4% pay rise, or £250 per year. In 2013, she received a 1.3% pay rise which was slightly more than the 1% average for that year. As the minima and maxima were not increased in 2013, the claimant now earns slightly more than the minimum salary for her grade.

15. The other three claimants experienced a very similar pattern of pay increases to that of Ms Mort.

16. Those AOs already earning the maximum in 2006 received pay rises of only 2.25%, and in subsequent years as follows: 2% in 2008, 1% in 2009 and 2010, 1.28% in 2011 and 1.27% in 2012 and no pay rise in 2013. In 2009/2010 and 2010/2011 staff on the range maxima were limited to a 1% pay award with remaining funds allocated to those below the range maxima. Therefore the overall increase in funding of 2.4% was not shared equally amongst all staff but was allocated more towards at the minimum end of the range. In 2011/2012 and 2012/2013, the impact of the public sector pay freeze meant that a flat figure of £250 was paid to each AO irrespective of their place on the pay scale.

17. For 2013/2014, the award paid at the pay range maximum was 0.7% so that awards greater than 1% could be paid to people below the maximum to enable them to move towards the maximum.

18. Ms Martin's evidence, which the Tribunal accepts, is that to move from the minimum to the maximum in a period of about five years would take pay settlements of approximately 3% to 5% per year for AO's depending on how wide the band is at that particular time.

19. It is therefore clear that the circumstances of the pay awards in the years leading up to these proceedings has had the effect of limiting any movement that the claimants might have made towards the maximum of the band.

20. This has resulted in the expectation that the claimants would have had on joining the respondent, which was that they would move to the maximum level of pay for their grade within five years, not having been met. Ms Mort's evidence, which we accept, is that this has caused her to feel unfairly treated and under-valued in that in spite of over seven years service, she earns little more than a new joiner would.

21. The claimants' case is that approximately 500 employees joined the respondent at the time that Ms Mort did in July 2006 and that the age profile of those new joiners was approximately 80% aged 32 and under and 20% aged over 32. The claimants' case is that those individuals have been subject to a set of circumstances that have resulted in them suffering a disadvantage in that they are not now receiving the maximum level of pay for their grade. The claimant's case is that on a comparison with others at AO grade, it is clear that it is largely the younger members of the department who have suffered in this way and that this is therefore indirect discrimination on the grounds of age.

22. Evidence from the claimants was before the Tribunal in the form of statistical analysis of pay by age based on all of the respondent's AOs irrespective of their joining date. Of those aged over 32, 27% are paid at the same salary as the claimant, of those aged 32 or under, 76.8% are paid at this rate. 54% of those aged over 32 are on the maximum salary of £19,974 whereas only 2.8% of those aged 32 or under are on the maximum salary.

23. The respondent's evidence to the Tribunal is that in fact it is the length of service of these individuals that is the determining factor in their pay and not their age. For example, the Tribunal was shown evidence relating to those individuals aged 32 or under who are paid at the maximum amount and the Tribunal notes that these individuals almost exclusively have total service with the respondent of 9 years or more.

24. The claimants seek to equate length of service with indirect age discrimination. The claimants accept that it is those AOs with a longer service with the respondent who earn more by virtue of having benefited from more generous pay policies in the years prior to the claimants' commencement of service with the respondent and having reached the grade maximum prior to the pay freeze.

25. The Tribunal finds however that since the assimilation in 2005, the respondent's pay policies and pay awards contain no element of reward for length of service. The pay awards are based on a percentage increase on the previous year's salary and an element of performance related pay. Those percentage increases were negotiated with the departmental trade unions until limited by the public sector pay freeze that started in 2011. Therefore, it is by virtue of those with greater length of service having a higher starting point for the percentage increases that the differences highlighted in evidence by the claimants have occurred. However, the Tribunal notes that in fact save for the two year pay freeze in 2011 and 2012, pay awards since 2006 have in fact given greater percentage increases to those earning the minimum or just above than those earning the maximum.

26. The respondent's actions following the limits on public sector spending were to accept those limitations and not to ask the Treasury for any increase in funds whether to allocate such an increase specifically to AOs to bring them up to the maximum or otherwise.

27. The respondent's statistical analysis of the pay differentials across the AO grade indicate a 6.98% difference in salary between the claimants' age group who earn £18,060 and those aged above 32 who earn on average £19,321. Ms Martin's evidence was that this differential is a result of more people in this group having received more annual pay awards from the Inland Revenue or Customs and Excise and due to more awards having been made prior to the slow down in pay progression since 2008 also. She gave evidence that further some may have been promoted into the AO grade or transferred in from elsewhere in the Civil Service and so started above the minimum.

28. The respondent's figures also show that the pay differential between the claimants' salary of £18,060 and the average pay of £18,209 for those AO's aged over 32 who joined between 2006 and March 2008 is 0.83%. Ms Martin's evidence, which the Tribunal accepts and which was not challenged by the claimants, was that the small difference is due to some people having transferred on promotion from another department or in some situations having downgraded.

The Law

29. Section 19 of the Equality Act 2010 deals with indirect discrimination and states:

> (1) a person (A) discriminates against another (B) if A applies to B a provision, criterion or practice which is discriminatory in relation to a relevant protected characteristic of B's".
>
> (2) for the purposes of subsection (1), a provision criterion or practice is discriminatory in relation to a relevant protected characteristic of B's if –
>
> (a) A applies, or would apply, it to persons with whom B does not share the characteristic.
>
> (b) It puts, or would put, persons with whom B shares the characteristic at a particular disadvantage when compared with persons with whom B does not share it,
>
> (c) it puts, or would put B at that disadvantage, and
>
> (d) A cannot show it to be a proportionate means of achieving a legitimate aim.

30. The relevant protected characteristic in relation to this complaint is age.

31. Section 23 of the Equality Act 2010 deals with the requirement, on a comparison of cases for the purposes of Section 19, that there must be "no material difference between the circumstances relating to each case".

32. The Tribunal referred by the respondent's representative to the case of ***(1) ABN AMRO Management Services Limited (2) The Royal Bank of Scotland v Hogben [UKEAT/0266/09].*** This case deals with the issue of whether a change from one substantive provision, criterion or practice (PCP) to another would itself constitute a PCP. The EAT in this case concluded that it did not.

33. The EAT concluded that, at paragraph 27,

> *"... what is "applied" to the claimant in such a case is not the change itself but the new substantive policy brought about by the change, and unless that policy is itself discriminatory, [provisions prohibiting indirect discrimination] are not engaged".*

The judgment goes on to state

> *"another way of putting the point would be to say that the fact that different practices applied at the relevant times is a material difference in the circumstances of the two groups".*

Furthermore, at paragraph 26, it is stated

> *"it is important however in all such cases to appreciate that the two groups do not exist at the same time. There is no moment at which some employees are treated one way and some another: both before the change date and after the change date everyone is treated the same. The difference in treatment complained of is only established by looking from one side of the change date to the other. This is not, therefore, a case of the kind sometimes encountered where, at a given date, employees A and B may be treated differently because of some temporal criterion such as date of first employment. On the contrary, the difference in treatment complained of may have occurred at widely different times, and it is indeed unclear how far back, or forward, from the change date it is necessary to go in order to determine the composition of the two groups".*

34. The Tribunal was also referred to the case of ***Naeem v the Secretary of State for Justice (UK EAT/0215/13/RN).*** This also deals with matters relating to an application of Section 23 of the Equality Act 2010. In that decision, the Employment Appeal Tribunal held that the difference in the circumstances of Prison Chaplains appointed before the claimant was able to be recruited meant that their inclusion in the pool for comparison with the claimant was an error by the Tribunal at first instance. This is because their circumstances were materially different to those of subsequent Chaplains. The EAT held that the claimant had been treated in exactly the same way as any Chaplain appointed at the same time as him. At paragraph 31, the judgment states that the correct pool should be "persons to whom the same PCP would have been applied" which in this instance would have been all Prison Chaplains who had joined the Chaplaincy Service since the time from which the claimant could have joined it.

35. The Tribunal was also directed to two cases which relate to length of service and its potential to be discriminatory on the basis of age, those being ***Lockwood v the Department of Work and Pensions and Another [2013] EWCA Civ 1195*** and the case of ***Homer v the Chief Constable of West Yorkshire Police [2012] UKSC 15***. In these cases PCPs were applied that had specific length of service elements that were argued to be discriminatory on the basis of age. In the ***Homer*** case the PCP was the requirement for a law degree which the claimant maintained discriminated against him on the basis of his age in that he had insufficient time prior to retirement to complete a law degree and therefore unable to benefit from obtaining a particular seniority threshold and in the ***Lockwood*** case was that terms of a redundancy payment were more favourable to those aged over 35.

36. The Tribunal was also referred to the cases of ***Gibson and Others v Sheffield City Council [2010] ICR 708*** and ***Eweida v British Airways Plc [UKEAT/0123/08/LA]*** both of which contained the principle that a claimant needs to be able to demonstrate that the reason for the disadvantage suffered by them is linked to the particular protective characteristic being relied upon, in this case the claimant's age.

37. The identification of the provision, criterion or practice in a particular case is one of fact for the Tribunal to make on the evidence before it – ***Jones v University of Manchester [1993] IRLR 218***.

38. In the case of ***Shamoon v Chief Constable of the RUC [2003] ICR 337*** provides that the "relevant circumstances" which cannot be "materially different" according to Section 23 of the Equality Act 2010 if a proper pool for comparison is to be constructed are all those circumstances that were taken into account when the allegedly discriminatory decision was made and all those circumstances that would have been taken into account if the alleged comparator had been in the position of the alleged victim. There can be no material difference between these two sets of circumstances for the comparator to be a valid one under the terms of Section 23.

39. Schedule 9 to the Equality Act 2010, part II at paragraph 10 contains an exception relating to age in relation to benefits based on length of service and states at paragraph (1) "it is not an age contravention for a person (A) to put a person (B) at a disadvantage when compared with another (C), in relation to the provision of the benefit, facility or service insofar as the disadvantage is because (B) has a shorter period of service than (C)". At paragraph (2) it continues "if B's period of service exceeds five years (A) may rely on sub paragraph (1) only if (A) reasonably believes that doing so fulfils a business need".

Application of the law to the facts as found

40. In applying the law to the facts found, this Tribunal is bound by the decisions of the EAT in the cases of ***Hogben*** and ***Naeem*** referred to above. There are no facts from which the Tribunal could conclude that these cases were distinguishable from the claimants' case.

Did the respondent apply a provision, criterion or practice to all AOs equally?

41. The Tribunal finds that the provision, criterion or practice in this case is the pay policy applied to AOs in the personal tax department on the national pay scale which started in 2005 on assimilation of the Inland Revenue and Customs and Excise and were implemented in June 2006. We find that the structure of this pay policy from June 2006 onwards remained constant up to the most recent evidence that was available to the Tribunal at the hearing.

42. We find that the pay freezes which took effect from 2011 onwards did not alter the respondent's pay policy itself, but altered its application. It is the respondent's case that the provision, criterion or practice was the pay freezes that were applied to all AOs from 2011 onwards. The Tribunal disagrees with this analysis and finds that the provision, criterion or practice should include all pay awards from June 2006 onwards. This is because focussing only on awards from 2011 onwards would not reflect the true picture of the pay rises that had been awarded to the claimants. The Tribunal notes that prior to the pay freezes in 2011 the respondent's pay policy had the effect of giving larger percentage pay increases to those at the bottom of the range and that the claimants have as a group benefited from this.

43. Could it be said, however, that the 2011 pay freezes amounted to a new PCP, such that the claimants were subjected to two PCPs, one before 2011 and one after? That analysis contains some merit. The respondent's pay policy did not change in substance or structure following the 2011 pay freezes, but its application was limited by the prevailing circumstances and the lack of funds available to the respondent. It is the combined effect of the pay freezes and the respondent's policy of range shortening that caused the claimants to fail to progress up the pay scale as they had expected.

44. The Tribunal did not hear evidence as to the structure of pay awards prior to June 2006. However we did hear evidence from the respondent as to the way in which the assimilation was handled and we are aware that certain AOs, particularly those from Customs and Excise, received a "assimilation award" to bring their salary up to the same level as those who had joined from the Inland Revenue. The Tribunal notes that, given that this assimilation award was necessary, it must follow that the pay policies to which AOs were subject prior to the assimilation were quite different.

What is the correct pool for comparison?

45. Section 23 of the Equality Act 2010 establishes that those individuals that are comparators for the purposes of a discrimination complaint must have "no material difference" in their circumstances when compared with those of a claimant. We therefore find, applying the facts found above and the provisions of s23, that those employees who had a starting date with the respondent prior to June 2006 are not to be included in the pool for comparison with the claimants. This is because the pay award structure to which they were subject was materially different to that to which those joining from June 2006 onwards were subject. They were subjected to a

variety of PCPs in either Customs and Excise or the Inland Revenue, as well as the terms of the assimilation exercise, which did not apply to the claimants.

46. The EAT in the ***Hogben*** case referred to above describes exactly such a situation. A change from one substantive PCP to another results in there being

"...no moment at which some employees are treated one way and some another: both before the change date and after the change date everyone is treated the same ... it is important to note however in all such cases that the two groups do not exist at the same time."

The judgment goes on to state

"...another way of putting the point would be to say that the fact that different practices applied at the relevant times is a material difference in the circumstances of the two groups".

A comparison of employees who started pre-June 2006 with those who started post-June 2006 cannot therefore involve comparing like with like.

47. This matter was also dealt with by the EAT in the case of ***Naeem***. The judgment states that the correct pool should be *"persons to whom the same PCP would have been applied"* which in the claimants' case would have been all those AOs who joined the respondent since June 2006 and not prior to that date.

Were the claimants' age group, and the claimants themselves, placed at a particular disadvantage by the PCP(s) when compared with those not of their age group?

48. Applying these principles to the claimants' case, we note that the respondent presented in evidence statistical analysis to show that for those people age above 32 who joined the respondent's service between June 2006 and March 2008 (the same joining dates as the four claimants),the difference in salary for that group when compared with the claimants is only 0.83%. The Tribunal accepted the respondent's evidence that this difference is not due to their age but due to some people having transferred on promotion from another department or in some situations having been downgraded.

49. Accepting therefore that there are reasons for this small difference which are unrelated to age, the Tribunal finds that a difference of 0.83% does not demonstrate that the claimants as a group were put at a particular disadvantage when compared with other persons from the same pool aged over 32.

50. It is the claimants' case that the respondent's pay policies reward length of service and as those who are older tend to have more service, act to disadvantage younger employees. The Tribunal finds that the pay policies do not directly reward length of service. There is no predetermined scale that directly links the pay award of an individual AO to the number of years that they have been employed by the

respondent. Any "progression" award is not automatic and itself is not based on length of service. The only way in which pay awards are influenced by length of service is as a result of the annual increases in the basic and performance element. Therefore, those with increased service have been subject to more pay awards and are therefore paid more. However we note that this is subject to the fact that once individual AOs have reached the maximum for the pay band no further pay rises are given to them beyond that point. Any pay award that is made to such individuals is made on a non-incremental and non-pensionable basis.

51. It was further part of the claimants' complaint that the policy of decreasing the salary range was itself a provision, criterion or practice that put the claimants at a disadvantage because in spite of the claimants' increasing service and experience, they remained at the lower end of the pay range. The Tribunal finds that the causes of the claimants remaining at the bottom of the salary range were partly the policy of reducing the salary range but also the pay freezes from 2011 onwards. This resulted in any "progression" element not being awarded, but the Tribunal notes that the exact same pay freeze was applied to all employees equally. We further note that the stated policy of decreasing the salary range prior to 2011 had given the claimants a higher percentage pay rise than those at the top. In real terms this percentage pay rise was manifested as the same sum of money awarded to all AOs irrespective of their length of service.

52. The claimants' failure to progress to the maximum for the AO grade within five years as expected was not therefore as a result of any indirectly discriminatory PCPs. The pay freeze halted the claimants' progression. The pay freeze operated to change the pay policy's operation but of itself is not either directly or indirectly discriminatory. According to ***Hogben***, it is not the change from one PCP to another that is 'applied' to the claimants but the PCP that follows on from the change. Furthermore, neither the PCP applicable from 2006 to 2011, that is, the pay policy prior to the pay freeze, nor the PCP from 2011 onwards, that is, the pay policy subject to the pay freeze, of themselves put those age 32 or under at a particular disadvantage when compared with those others in the pool.

53. Finally, the claimant referred the Tribunal to Schedule 9 to the Equality Act 2010 Part 2 at paragraph 10 which contains an exception relating to age in relation to benefits based on length of service. Given that the Tribunal has established that the claimants were not paid benefits based on their length of service, this provision is not relevant to the claimants complaint and will not be considered in any more detail.

54. Because the claimants have not demonstrated that they have been subject to a "particular disadvantage" when compared with persons not of their age group, the respondent does not have to go on to show whether its actions were a proportionate means of achieving a legitimate aim. Arguments raised in relation to that issue will therefore not be considered in this judgment.

55. In conclusion therefore we find that the reason for any disadvantage suffered by the claimants in terms of lower pay is related to their length of service prior to the pay restraint and is not because of their age. The "reason why" the claimants

receive less pay than other AOs is therefore not because the claimants have been discriminated against on the basis of their age. The claimants' complaint that they have been subject to indirect age discrimination therefore fails and is dismissed.

Employment Judge Barker

21-5-14

JUDGMENT AND REASONS SENT TO THE PARTIES ON

22 MAY 2014

FOR THE SECRETARY OF THE TRIBUNALS

[JE]

EMPLOYMENT TRIBUNALS

To: John Virtue
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Date 22 May 2014

Case Numbers: 2410596/2013, 2410597/2013, 2410598/2013, 2410599/2013

Claimants
Ms CP Mort
Mr A Lloyd
Mr J Gerard
Mr J Capstick

v

Respondent
Commissioners For HM Revenue And Customs

EMPLOYMENT TRIBUNAL JUDGMENT

A copy of the Employment Tribunal's judgment is enclosed. There is important information in the booklet 'The Judgment' which you should read. The booklet can be found on our website at www.justice.gov.uk/tribunals/employment/claims/booklets

If you do not have access to the internet, paper copies can be obtained by telephoning the tribunal office dealing with the claim.

The Judgment booklet explains that you may request the employment tribunal to reconsider a judgment or a decision. It also explains the appeal process to the Employment Appeal Tribunal. These processes are quite different, and you will need to decide whether to follow either or both. **Both are subject to strict time limits**. An application for a reconsideration must be made within 14 days of the date the decision was sent to you. An application to *appeal* must generally be made within 42 days of the date the decision was sent to you; but there are exceptions: see the booklet.

The booklet also explains about asking for written reasons for the judgment (if they are not included with the judgment). These will almost always be necessary if you wish to appeal. You must apply for reasons (if not included with the judgment) within 14 days of the date on which the judgment was sent. If you do so, the 42 day time limit for appeal runs from when these

reasons were sent to you. Otherwise time runs from the date the judgment was sent to you or your representative.

For further information, it is important that you read the Judgment booklet. You may find further information about the EAT at –

www.justice.gov.uk/tribunals/employment-appeals

An appeal form can be obtained from the Employment Appeal Tribunal at: Employment Appeal Tribunal, Second Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX or in Scotland at 52 Melville Street, Edinburgh EH3 7HS.

Yours faithfully,

MR S ROOKE
For the Tribunal Office