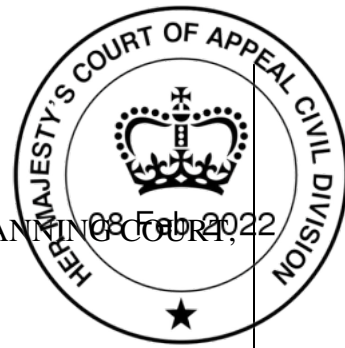




TUESDAY 8TH FEBRUARY 2022



IN THE COURT OF APPEAL

ON APPEAL FROM ADMINISTRATIVE COURT AND PLANNING COURT,
LONDON
CO/2410/2020

BEFORE LORD JUSTICE BEAN
AND LORD JUSTICE SINGH
AND LADY JUSTICE ANDREWS

CA-2021-000696

B E T W E E N

Choose an item.

Application No.

CA-2021-000696
(C1/2021/1289)

1. THE COMMISSIONERS FOR HER MAJESTY'S REVENUE AND CUSTOMS

APPELLANTS

- and -

1. THE QUEEN ON THE APPLICATION OF DK

RESPONDENT

- and -

1, THE SECRETARY OF STATE FOR WORK AND PENSIONS

INTERESTED
PARTY

UPON HEARING Ms Ward for the Appellant and Mr Cox and Mr Spencer for the Respondent

IT IS ORDERED THAT:

1. The appeal is dismissed.
2. The Appellant shall pay the Respondent's costs of the appeal, to be the subject of a detailed assessment on the standard basis if not agreed.
3. The Appellant shall within 14 days of this Order, make a payment on account of £15,000 towards the Respondent's costs.
4. There shall be detailed assessment of the Respondent's publicly funded costs.
5. Permission to appeal is refused.

BY THE COURT