



# HM Courts & Tribunals Service

HM Courts and Tribunals Service  
Royal Courts of Justice Group  
Civil Appeals Office  
Royal Courts of Justice  
Strand  
London  
WC2A 2LL

DX 44450 STRAND

T 020 7 0734738  
F 020 7 9477679

**RNID Typetalk**  
18001 (Text) 18002 (Voice)  
(Helplines for the deaf and hard of  
hearing)

[www.civilappeals.gov.uk](http://www.civilappeals.gov.uk)

[www.justice.gov.uk](http://www.justice.gov.uk)

Mr James Kessler Qc  
15 Old Square  
Lincoln'S Inn  
WC2A 3UE

Our ref: C1/2008/2488(A)

13 July 2011

Your ref:

Dear Sir,

**Re: The Queen on the application of Davies & anr v The Commissioners of Her  
majesty's Revenue & Customs**

I write to inform you that Lord Justice Ward has directed the following:

*"Application granted. I am surprised Mr Kessler wants to report skeleton arguments. They do not always reflect the oral argument addressed to the Court. Moreover since the case has now been heard in the Supreme Court, I would have thought the written cases presented to their Lordships would be more material. Nevertheless, since skeletons are part of the argument and are referred to in open Court and are available to the Law Reporters I can see no reason for withholding them for this research".*

Find enclosed herewith the documents you requested.

Yours faithfully,

Mr Samuel Ezeoke  
Case Management Section C  
[civilappeals.cmssc@hmcts.gsi.gov.uk](mailto:civilappeals.cmssc@hmcts.gsi.gov.uk)