

# **HMRC Skeleton Arguments: R v HMRC ex p. Kessler**

In this case, decided July 2011, I applied to see the skeleton argument which HMRC put to the Court of Appeal in the case of R (on the application of Gaines-Cooper) v HMRC (a case on the meaning of residence for tax purposes).

Open justice is a fundamental principle of English law. Justice should be seen to be done and open to public scrutiny. This applies to court hearings and to skeleton arguments put before the court, which are to help the judges understand the case.

HMRC refused to supply their skeleton argument.

## **The result:**

The Court of Appeal ordered that the skeleton argument should be disclosed.

This has established the important principle that HMRC skeleton arguments should be disclosed on request.