

**SCOTTISH LEGAL AID BOARD
MEMORANDUM**

Date: 20 March 2002

Ref: PS/pg

BG

**HMA v [REDACTED]
TAXATION IN THE SHERIFF COURT
FRIDAY 15 MARCH 2002**

After my experience in the Court of Session last Monday, this turned out to be one of the most relaxed taxations for a very long time. Within minutes of starting to speak about the specification of documents, senior counsel had conceded the point in its entirety. Counsel explained that they had advised the solicitor that he must obtain sanction but he had failed to do so.

Insofar as the daily rate was concerned, I was prepared to concede that this was towards the top end of the scale. Counsel provided a bit more information, and both sides were perfectly happy with £1,000 which the auditor fixed for senior counsel, with 2/3s to junior.

With regard to the waiting days, counsel said that they could not fault the auditor's analysis in his recent decision, but did put up a half hearted argument for some kind of payment for the days towards the end of the trial which the Sheriff had set aside as a break for the Jurors. The auditor was not minded to change this view, and counsel made no further objections. Preparation days were allowed at 2/3s of the trial rate. Interestingly, counsel explained that they had not made any separate charges for consultations, and these were either subsumed within preparation days or within the trial days.

Ian Balfour has now issued the attached note. Between this and his previous decisions, we should have a framework for dealing with the more complicated trials in the Sheriff Court or, indeed, the High Court.

Finally, would someone mind speaking to the Auditor to agree the mechanism for payment of his fee, as re; his attached letter?

[Handwritten signature]
.....

ATTENDANCE NOTE

TAXATION

ATTENDING TAXATION BEFORE IAN BALFOUR 15 MARCH 2002

Engaged: 2.30pm – 3.35pm

PS appeared for the Board. Senior and Junior counsel appeared with their Clerk, [REDACTED]

PS commenced by making submissions in relation to the unusual work. Senior counsel interjected and explained that this was not actually in dispute, as he fully accepted the Board's position. It appeared that counsel had advised the solicitor that he required to obtain sanction but the solicitor had failed to do so. These were matters that were taken up direct with the solicitor, and they were not insisting on the work relating to the specification.

Having had that concession, PS approached the question of the daily rate on the basis that this probably was towards the top end of the scale involving more work at *Gielty*.

This was a very good-natured discussion, and the auditor fixed a rate of £1,000 per day, with two thirds to junior counsel. There was also a good-natured discussion relating to preparation with PS conceding that a higher fee should be paid than had been offered. The auditor fixed a fee of £670 per day for senior for preparation with 2/3s to junior. He felt that the appropriate level for a preparation day was two thirds of the trial rate.

Insofar as waiting days were concerned, the auditor applied the same approach as he has on previous occasions. Counsel conceded the point for most of the days, but put up a very half hearted argument that they should be paid something for days which the Sheriff had decided should be used to give everyone a break from the trial. PS invited the auditor to adhere to his previous approach, which he did. Neither side said they would be making any objection, and PS wondered if the auditor could write a short note on these three heads.

Finally, the auditor allowed a fee of £150 to senior and £100 to junior for attending the taxation.

PS/pg
20 March 2002



54-66 Frederick Street
Edinburgh EH2 1LS
Telephone: 0131-200 1200
Fax: 0131-200 1300
DX: ED4 Edinburgh-1

Philip Shearer, Esq.,
The Scottish Legal Aid Board,
DX ED 250,
EDINBURGH.

Direct Line: 0131-337 2880
(working from home)

18th March 2002

Our Ref: ILSB

Your ref. SL/8204128898



Dear Mr. Shearer,

JOINT AUDITOR, EDINBURGH SHERIFF COURT,
HMA v [REDACTED]
NEIL MURRAY, O.C.
FIONA DAVIES
Scottish Legal Aid Board

Further to the taxation on Friday 15th March, I enclose a copy of my Report. I have sent the principal to Faculty Services Limited, as the party requesting the taxation.

As to payment of an audit fee - relevant here and also to the case of McGibbon and others on 5th November 2001 - I have looked out an earlier case and I see that I sent a Vat invoice (copy attached) and received a remittance through the usual firm system (copy also attached). You can let me know if that is still the most appropriate method.

Yours faithfully,

Ian L. S. Balfour
Joint Auditor, Edinburgh Sheriff Court

If phoning, please contact me at home, 0131 337 2880
as I now work from home, but mail should go to DX ED 4,
from where I will collect it twice a week.



[REDACTED]
The Scottish Legal Aid Board,
DX ED 250,
EDINBURGH.

54-66 Frederick Street
Edinburgh EH2 1LS
Telephone: 0131-200 1200
Fax: 0131-200 1300
DX: ED4 Edinburgh-1
Direct Line: 0131-337 2880
(working from home)

19th February 2002

Our Ref: ILSB Your ref. SL/8204123898

Dear Mr. Shearer,

JOINT AUDITOR, EDINBURGH SHERIFF COURT,
HMA v [REDACTED] AND 4
NEIL MURRAY, O.C.
FIONA DAVIES
Scottish Legal Aid Board



A taxation has been arranged for Friday 15th March at 2.30 p.m. at this address.

I enclose a copy of a schedule which I have prepared, which may serve as an agenda for the taxation.

Yours faithfully,

Ian L. S. Balfour
Joint Auditor, Edinburgh Sheriff Court

If phoning, please contact me at home, 0131 337 2880
as I now work from home, but mail should go to DX ED 4,
from where I will collect it twice a week.

		N.D. Murray, Q.C.			Fiona Davies		
		Claim	Offer	Pay	Claim	Offer	Pay
1999 Sep 14	Trial diet	315.00	315.00				
2000 Jan 5	Special Defence	-	-		44.50	44.50	
7	Revising notice	70.50	70.50				
18	Trial diet	315.00	315.00				
May 22	Consultation	118.00	118.00		55.00	55.00	
23	Trial diet	315.00	315.00		172.00	172.00	
25	Note	70.50	70.50		50.00	50.00	
30	Trial diet	315.00	315.00		172.00	172.00	
June 1	Note				50.00	50.00	
28	Note				50.00	50.00	
July 4	Bail conditions				242.50	23.50	
11	Bail appeal				23.50	23.50	
13	Continued bail				23.50	23.50	
Sep 18	Consultation	118.00	118.00		55.00	55.00	
19	Trial diet	315.00	315.00		172.00	172.00	
20/21	Specification	70.50	0.00 ¹		44.50	0.00 ²	
20	Advice				20.00	20.00	
21	Note				50.00	50.00	
	page sub-total	2022.5	1952		1311	961	

¹ No sanction.

² No sanction

26	Trial diet	315.00	315.00		172.00	172.00	
Oct 1	High Court				500.00	0.00 ³	
4	High Court	750.00	0.00 ⁴				
5	High Court	750.00	0.00 ⁵		500.00	0.00 ⁶	
7	Trial diet	315.00	315.00		172.00	172.00	
Dec 28	Inspection	200.00	200.00		133.00	133.00	
2001 Jan 3	Special defence	70.50	70.50		44.50	44.50	
10	Drafting notice				44.50	44.50	
11	Revising Notice	70.50	70.50				
12	Consultation	118.00	118.00		55.00	55.00	
15	Trial diet	1,200.00	510.00 ⁷		800.00	279.00	??279
16	Trial diet	1,200.00	510.00		800.00	279.00	
17	Trial diet	1,200.00	510.00				
18	Trial diet	1,200.00	510.00		800.00	279.00	
19	Trial diet	1,200.00	510.00		800.00	279.00	
22	Trial diet	1,200.00	510.00		800.00	279.00	
23	Trial diet	1,200.00	510.00		800.00	279.00	
24	Trial diet	1,200.00	510.00		800.00	279.00	
25	Trial diet	1,200.00	510.00		800.00	279.00	
26	Trial diet	1,200.00	510.00		800.00	279.00	
	page sub-total	14589	6189		9221	3132	

³ No sanction

⁴ No sanction.

⁵ No sanction.

⁶ No sanction

⁷ 62% uplift for both Senior and Junior

29	Trial diet	1,200.00	510.00		800.00	279.00	
30	Trial diet	1,200.00	510.00		800.00	279.00	
31	Waiting	800.00	0.00		533.30	0.00	
Feb 1	Waiting	800.00	0.00		533.30	0.00	
2	Trial diet	1,200.00	510.00		800.00	279.00	
5	Trial diet	1,200.00	510.00		800.00	279.00	
6	Trial diet	1,200.00	510.00		800.00	279.00	
7	Trial diet	1,200.00	510.00		800.00	279.00	
8	Trial diet	1,200.00	510.00		800.00	279.00	
9	Trial diet	1,200.00	510.00		800.00	279.00	
12	Trial diet	1,200.00	510.00		800.00	279.00	
13	Trial diet	1,200.00	510.00		800.00	279.00	
14	Waiting	800.00	0.00		533.30	0.00	
15	Trial diet	1,200.00	510.00		800.00	279.00	
16	Trial diet	1,200.00	510.00		800.00	279.00	
19	Trial diet	1,200.00	510.00		800.00	279.00	
20	Trial diet	1,200.00	510.00		800.00	279.00	
21	Waiting	800.00	0.00		533.30	0.00	
22	Trial diet	1,200.00	510.00		800.00	279.00	
23	Trial diet	1,200.00	510.00		800.00	279.00	
26	Trial diet	1,200.00	510.00		800.00	279.00	
27	Trial diet	1,200.00	510.00		800.00	279.00	
28	Trial diet	1,200.00	510.00		800.00	279.00	
Mar 1	Trial diet	1,200.00	510.00		800.00	279.00	
2	Trial diet	1,200.00	510.00		800.00	279.00	
5	Trial diet	1,200.00	510.00		800.00	279.00	
6	Trial diet	1,200.00	510.00		800.00	279.00	
7	Trial diet	1,200.00	510.00		800.00	279.00	
	page sub-total	32000	12240		20541.2	6696	

any
lee
X
X
X

X

8	Trial diet	1,200.00	510.00		800.00	279.00	
9	Trial diet	1,200.00	510.00		800.00	279.00	
12	Trial diet	1,200.00	510.00		800.00	279.00	
13	Trial diet	1,200.00	510.00		800.00	279.00	
14	Trial diet	1,200.00	510.00		800.00	279.00	
15	Trial diet	1,200.00	510.00		800.00	279.00	
16	Trial diet	1,200.00	510.00		800.00	279.00	
19	Trial diet	1,200.00	510.00		800.00	279.00	
20	Trial diet	unwell			1,000.00	451.00	
21	Trial diet	unwell			1,000.00	451.00	
22	Trial diet	1,200.00	510.00		0.00	0.00	
23	Trial diet	1,200.00	510.00		800.00	279.00	
26	Trial diet	1,200.00	510.00		800.00	279.00	
27	Trial diet	1,200.00	510.00		800.00	279.00	
28	Trial diet	1,200.00	510.00		800.00	279.00	
29	Trial diet	1,200.00	510.00		800.00	279.00	
30	Trial diet	1,200.00	510.00		800.00	279.00	
Apl 2	Waiting	800.00	118.00 ⁸	300	533.30	0.00	£200. Grant
3	Trial diet	1,200.00	510.00		800.00	279.00	
4	Trial diet	1,200.00	510.00		800.00	279.00	
5	Trial diet	1,200.00	510.00		800.00	279.00	
6	Trial diet	1,200.00	510.00		800.00	279.00	
10	Trial diet	1,200.00	510.00		800.00	279.00	
11	Trial diet	1,200.00	510.00		800.00	279.00	
12	Trial diet	1,200.00	510.00		800.00	279.00	
17	Court Session	800.00	0.00		533.30	0.00	
	Page sub-total	28000	11338		19866.6	6761	

⁸ For Consultation

18	Court Session	800.00	0.00		533.30	0.00	
19	Court Session	800.00	0.00		533.30	0.00	
20	Court Session	800.00	0.00		533.30	0.00	
23	Court Session	800.00	0.00		533.30	0.00	
24	Court Session	800.00	0.00		533.30	0.00	
25	Court Session	800.00	0.00		533.30	0.00	
26	Court Session	800.00	0.00		533.30	0.00	
27	Court Session	800.00	0.00		533.30	0.00	
May 1	Court Session	800.00	0.00		533.30	0.00	
2	Court Session	800.00	0.00		533.30	0.00	
3	Court Session	800.00	0.00		533.30	0.00	
4	Court Session	800.00	0.00		533.30	0.00	
8	Trial diet	1,200.00	510.00		800.00	279.00	
9	Trial diet	1,200.00	510.00		800.00	279.00	
10	Trial diet	1,200.00	510.00		800.00	279.00	
11	Trial diet	1,200.00	510.00		800.00	279.00	
Sep 1999- Jan01	Preparation	19,800 ⁹	2,890.00		11,520.0 ¹⁰	1581.00	
	page sub total	34200	4930		21119.6	2697	
	TOTALS	110811.5	36649		72059.4 ¹¹	20247	

⁹ 27.5 days of 6 hours (=165 hours) at £720 per hour

¹⁰ 24 days of 6 hours (=144 hours) at £480 per hour

¹¹ Faculty Services total = £72,364.90, which is £305.50 more. I have not been able to locate the missing figure - can anyone help?

NOTE RE FEESHMA -v- [REDACTED] & 4 OTHERS**SENIOR COUNSEL: N D MURRAY, Q.C.
JUNIOR COUNSEL: F DAVIES**

This was a complex fraud case concerning the evasion of Excise duties and VAT, on a large commercial scale, in respect of the importation of cigarettes. The case was brought after a lengthy operation by HM Customs & Excise and involved investigations not only in the U.K. but also in the U.S.A. and in Cyprus. A container load of cigarettes was imported from the U.S.A. into London. It was intercepted by HMCE. It lay on the quayside for months. During that time much correspondence was entered into variously between HMCE, the manufacturer, the original importer [REDACTED] (of whom more follows below) the shipping and clearance agents and the accused [REDACTED].

The assignment did not clear Customs but was exported to Cyprus. Thereafter, having been landed at Cyprus but not cleared through Cypriot Customs it was imported to the U.K. ostensibly through Egypt. Again, significant volumes of correspondence were generated.

[REDACTED] the first accused was the clear focus of interest from the Crown's point of view from the very start of the investigation, a fact which is reflected in his having been indicted first out of the accused, and alone. He was involved in respect of all aspects of the evidence in the case, from the beginning of the case to the end, in contrast to his co-accused. The co-accused, [REDACTED] was added to the indictment at a very late stage, and was connected with only a minimal part of the evidence. The co-accused, [REDACTED] were also not involved until a late stage and, evidentially speaking, played minor roles in the case. The co-accused, [REDACTED] was brought into the case before the others but the Crown case in regard to him was significantly less in time-scale and level of involvement than the case against [REDACTED]. The Crown case against [REDACTED] was peripheral when contrasted with the case against Gauson.

There were many features in [REDACTED] case which took it far beyond the norm in terms of complexity and difficulty in presenting and preparing the case. Significant unusual matters arose both before and during the trial.

The state of the evidence required continued reassessment insofar as [REDACTED] was concerned as additional accused were added to the indictment at different times, the last very late in the day, and as the constant delays in bringing the case to trial (not through any fault of [REDACTED] defence Agents or Counsel) allowed the Crown to contractually add material by Section 67 Notice. Re-assessment was also required in the course of the trial itself, when the accused, [REDACTED] was unable to continue due to illness, and became available as a potential witness.

[REDACTED] was incriminated by his co-accused, [REDACTED] with [REDACTED] Counsel acting as "second prosecutor" to such an extent in relation to [REDACTED] that leave required to be sought of the Court in respect of nearly every witness to re-cross examine. [REDACTED] secretary, who had been precognosed on oath, spent several days in the witness box being cross-examined by Counsel for [REDACTED] in relation in particular to documentary Productions said to be [REDACTED]. The manner in which [REDACTED] Counsel chose to conduct the case in relation to his incrimination of [REDACTED] significantly added to the difficulties in conducting [REDACTED] defence.

[REDACTED] had in turn incriminated his co-accused [REDACTED] his daughter [REDACTED] [REDACTED] ^{and} a U.S. businessman [REDACTED]. That latter played a central role in the initial importation of cigarettes from the U.S.A. to the U.K. He refused to attend as a witness. A further incrimination was lodged against a Scottish businessman named [REDACTED] who also had played a central role in the initial importation ^{and} re-export/second importation and who had committed suicide before the case was brought to Court. Numerous difficulties arose in relation to the incriminations lodged.

The deceased incriminee, Slater, had been a Customs & Excise informant for many years. He had set up the original deal to import cigarettes from the United States. It was the defence position that in his dealings with Gauson he acted as "agent provocateur" to curry favour with his Customs & Excise contacts and distract attention from his own activities. Customs & Excise had been well aware of the existence of the initial shipment of cigarettes prior to its initial landing in the U.K. and had been so aware for a considerable time predating Gauson's alleged involvement. The defence encountered a great deal of difficulty in obtaining

information crucial to the defence regarding Slater's informant activities. Customs & Excise would not co-operate in disclosing material, even where the prosecutor himself took the view that they should, if only to a limited extent. It was necessary to seek to recover informant logs relating to Slater by recourse to a Petition and Specification in the High Court. This Hearing took place over two days before Lord Penrose and in addition to the usual arguments in relation to disclosure, founded on the ECHR principle of equality of arms as it had been applied in relation to the question of disclosure of CIA documentation in the Lockerbie trial. The material which had been produced prior to the Hearing was so heavily edited as to be meaningless. This was a significant handicap, as ^{was} the fact that much of the material eventually disclosed was of such seriousness and sensitivity that restrictions were placed on the defence, at the suggestion of Lord Penrose, as to the manner in which the materials could be seen. Counsel only to the exclusion of Solicitors were permitted to see certain materials, but not to copy them, and only under closed conditions at the Procurator Fiscal's Office.

The co-accused, [REDACTED] was also a Customs & Excise informant and some of the same difficulties applied in relation to disclosure ^{of} Custom's documentation about him, although in a less extreme form.

Since the incriminee, [REDACTED] would not attend from the United States it was necessary to invoke Section 259 procedure to be in a position to have his prior statements to Officers at Customs & Excise, and documentation produced by him, available as evidence in Court. Section 259 procedure was also required in relation to another witness from the United States, [REDACTED] she being [REDACTED] secretary.

In relation to the way in which informant material could be used in Court, and having regard to the redacted form in which it was produced, a great responsibility was placed on Counsel not to reveal sensitive or damaging material, and in particular not to lead evidence in a way which might endanger the co-accused, [REDACTED] (in relation to other matters in which he had acted as an informant) or those with whom [REDACTED] may have been connected, or in a way which might compromise ongoing Customs & Excise investigations. This created a constant difficulty in the trial.

Throughout the trial, there were numerous disputes with Counsel for Colquhoun in relation to admissibility of evidence and lines adopted, some of which were protracted, difficult and bitter. As well as the question of re-cross examination in terms of [REDACTED] -v- HMA arising regularly, this was also a case in which the recall of witnesses was a significant

feature. Productions, both label and documentary, presented many difficulties. The distinction between the two was often misleading. For example, Label 86, a briefcase said to belong to Gauson, contained hundreds of pages of documents, which required to be copied for use during the trial. Other "labels" contained documents.

In addition to there being 128 witnesses, there were eventually 101 label Productions and 443 documentary Productions listed, many of those added piecemeal by Section 67 Notices appearing intermittently over a long period of time. There were 4,300 pages plus of Productions in all. There was significant confusion over the content and import of the majority of Productions because of the way in which they had been produced. The prosecutor was not able to produce a full and authoritative list of the Productions on which he sought to rely until the very latest stage. This seems to have been occasioned by the apparent obstructionism of HMCE - No doubt for what they considered to be good reasons given the complicating factor of Slater's involvement. The nature and extent of the Productions as listed on the indictment schedule belied the true nature of many of the Productions. These difficulties, and the service of various indictments as time went on meant that the state of the evidence was very much a moving target and that constant re-evaluation was required.

The way in which Productions had been recovered was problematic. There had clearly been a surveillance operation lasting over a year and it was also clear that the National Investigation Service of NIS was reluctant to disclose, even to the prosecution, what methodology had been used, what sources had been used, and what subsidiary surveillance there had been. In these circumstances, the Crown took the unprecedented step of obtaining notebooks from numerous Customs & Excise witnesses prior to their giving evidence. These comprised some 163 pages much of which was spoken to by more than one witness.

Additionally, during the course of the prosecution evidence reference was made in respect of two witnesses to precognitions on oath. That relating to Gauson's secretary, [REDACTED] who had originally been charged as a co-accused ran to 87 pages. The second related to a business associate of [REDACTED] and his VAT dealings.

The number of Productions does not reflect the extent of their volume. Many of the Productions contained many pages e.g. shipping company files and telephone records which were voluminous and required close reading and comparison one with the other.

There were also difficulties which related to the content of Productions themselves. The Crown lodged and had sought to rely on a "telephone analysis", Production 345, which

bore to be extracted from records and accurate for its purposes. This ran to 60 pages of close packed analysis. It was ^{NOT ACCURATE} ~~neither~~ and had to be abandoned, after much preparation time had been spent on it.

Documents which had been lodged as a defence Production for [REDACTED] in good faith, which had been provided by the Crown, having been recovered from [REDACTED] incriminee in the United States by Customs & Excise, were found to be contaminated by the insertion into the file of documentation in fact recovered from the home of the co-accused, [REDACTED] in London. This was discovered late in the trial, the file having been relied upon as accurate throughout and the contaminating^{ED} material having been repeatedly referred to in evidence. Additional evidence was required, with recall of witnesses, and additional new witnesses, to explore how Customs & Excise had managed to mix up papers obtained from completely different sources, and to then present them to the defence in the knowledge that they would be relied upon in that form.

One totally independent witness [REDACTED] also denied that documentation recovered from a vehicle in his control at the time of the ultimate seizure had been there when the vehicle was seized by Customs & Excise.

A significant number of documentary Productions were lodged by the co-accused, [REDACTED] which related to financial dealings with links to Cyprus and the United States, and which potentially impacted adversely on [REDACTED]

Additional significant matters of law which arose in the course of the trial included a substantial objection by the Crown to cross-examination on behalf of [REDACTED] which tended to suggest that [REDACTED] phone had been tapped by Customs & Excise. A complex debate, requiring a day's preparation in itself, took place on the question of the compatibility with Gauson's Convention right to a fair trial of the provisions in the Regulation of Investigatory Powers Act 2000 restricting cross-examination which would reveal the interception of telephone communications.

There was also a challenge to the admissibility of evidence relating to the recovery of Productions essential to the Crown case on the basis that the seizure of items concerned had been carried out by Officers exceeding the scope of their warrant. The Sheriff had repelled the objection but after a break in the trial at Easter, during which the Appeal Court's decision in [REDACTED]-v- HMA was issued, the Sheriff was asked to reconsider the matter, which raised the legal issue of the circumstances in which it would be competent for him to reverse

his own decision, authority being cited to him on that point. Following argument on that matter the trial eventually collapsed.

On two days during the trial when Senior Counsel was unable to attend through illness, Junior Counsel continued as leader at a crucial stage in the evidence against [REDACTED]. This contrasted with the position when Senior Counsel for the co-accused, [REDACTED], requested the Court not to sit on a day when he wished to be absent (2 April 2001).

In all theⁿer, this was a case in respect of preparation and conduct in Court which was very much out of the ordinary. Its evidential and procedural complexity was unprecedented.

Neil D. [Signature]

[Signature]

SOLICITOR REFERRAL – DIET OF TAXATION

Assisted Persons Name : [REDACTED]
L.Aid.Reference : 8204123898
Counsel's Name : N D Murray QC and Fiona Davies, Advocate

Date of Taxation & Location: 18/02/02 – Court of Session

Type of case : Criminal ;

Nature of Dispute:

Senior counsel has charged a daily trial fee of £1,200 per day together with preparation amounting to 27½ days at £720 per day. Preparation amounts to £19,800 and is based on 165 hours @ £120 per hour.

Senior counsel has been offered £510 per day for what was a lengthy customs & excise trial in Edinburgh Sheriff Court and also 52 hours preparation @ £55.58 per hour. He has rejected that proposal. The uplift for the trial equates to 62% above scale and is on a par with offers made to counsel for the various co-accused.

Counsel has also charged for 13 waiting days in April and May 2001 at £800 per day as the court was ordered to stand down by the Sheriff at short notice. Counsel has claimed that he could not undertake any other work. Many other individual waiting days are not corroborated by the solicitor's account.

There are also charges for Hearings on a Specification of Documents but the solicitor did not seek sanction for this work.

Junior counsel has simply charged a pro-rata fee in line with senior.

The preparation offered was in line with a similar offer made to senior counsel for one of the co-accused (Targowski QC for John Monaghan) before the fee-notes for this accused were assessed. Targowski QC had charged for 52 hours @ £120 per hour.

A rough break-down is given below.

N D MURRAY QC

Total claimed for trial:	Total claimed in waiting days:	Total prep:
£72,000	£13,600	£19,800
Offered for trial:	Offered for waiting days:	Offered for prep:
£30,600	£NIL	£2,890

FIONA DAVIES, ADVOCATE

Total claimed for trial:

£48,400

Offered for trial:

£17,084

Total claimed in waiting days:

£9,598.50

Offer for waiting days:

£NIL

Total prep:

£11,520

Offer for prep:

£1,581

Previous Taxation Decisions or Similar Cases Which May Be Relevant:

List : There is no record of any Customs & Excise case being taxed but two recent taxed cases are attached for reference in case they are of assistance.

- 1.) HMA v. Jaswinder Singh which may have a bearing on the waiting days charged by senior and junior counsel. The Auditor upheld our position although a Note of Objections has since been lodged.*
- 2.) HMA v. Emmanuel McDonnell in which the decision by the Auditor is less clear but where there is no doubt that substantial abatements were applied.*

Any Other Relevant Information:

Junior counsel, Paul Hammond, acting as senior for the co-accused Paul Green has already agreed to a 62% uplift with a preparation element over and above of 52 hours. He is the only counsel to agree the proposals. These fee-notes are also attached.

Referred by : [REDACTED]

Date: 28/01/02