



CL-2018-000297, CL-2018-000404, CL-2018-000590,
CL-2019-000487 and CL-2020-000369

IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES
QUEEN'S BENCH DIVISION
COMMERCIAL COURT

The Hon. Mr Justice Andrew Baker
27 April 2021

BETWEEN:

SKATTEFORVALTNINGEN
(the Danish Customs and Tax Administration)

Claimant

-and-

SOLO CAPITAL PARTNERS LLP (in special administration) &
OTHERS

Defendants

ORDER

UPON there being five sets of claims with numbers CL-2018-000297 (the "**First Claim**"), CL-2018-000404 (the "**Second Claim**"), CL-2018-000590 (the "**Third Claim**"), CL-2019-000487 (the "**Fourth Claim**") and CL-2020-000369 (the "**Fifth Claim**") which were consolidated by the Orders of Mr Justice Jacobs dated 27 June 2018, Mrs Justice Cockerill dated 12 October 2018, Mr Justice Andrew Baker dated 11 May 2020 and Mr Justice Andrew Baker dated 25 January 2021 (the "**Consolidated Proceedings**") involving numerous parties

AND UPON some of the defendants being subject to a Worldwide Freezing Order and Proprietary Injunction granted by Mr Justice Jacobs dated 27 June 2018, as varied by Orders of Mr Justice Jacobs dated 13 July 2018, Mr Justice Bryan dated 28 August 2018, Mrs Justice Cockerill dated 12 October 2018,

Mr Justice Knowles dated 8 March 2019, Mr Justice Andrew Baker dated 15 July 2019, Mr Justice Bryan dated 18 October 2019, Mr Justice Bryan dated 7 February 2020, Mr Justice Andrew Baker dated 12 March 2020, Mr Justice Andrew Baker dated 13 March 2020, Mr Justice Foxton dated 14 August 2020, and Mr Justice Andrew Baker dated 20 October 2020 (the “**Freezing Order and Proprietary Injunction**”)

AND UPON Mrs Justice Cockerill having accepted the undertakings given to the Court by the PS/GoC Defendants as set out in schedule 1 to her Order dated 12 October 2018, as varied by the Order of Mr Justice Foxton dated 23 June 2020 (the “**PS/GoC Defendants’ Undertakings**”)

AND UPON the trial of the Preliminary Issue (the “**Revenue Rule Trial**”): *“Are any of SKAT’s claims, as alleged, inadmissible in this Court under the rule of law stated, e.g. as Dicey Rule 3 (Dicey, Morris & Collins on the Conflicts of Laws, 15th Ed., para 5R-019)? If so, which claims are inadmissible and why?”*

AND UPON the Court handing down judgment on the Revenue Rule Trial, [2021] EWHC 974 (Comm) (the “**Revenue Rule Judgment**”), on 27 April 2021 (the “**Decision Hearing**”)

AND UPON the Clerk to Mr Justice Andrew Baker having notified the parties that the hearing listed for 1 day on 6 May 2021 for a further Case Management Conference will instead now be a hearing of consequential matters arising upon the Revenue Rule Judgment and not dealt with by this Order, including but not limited to costs and any application by the Claimant for permission to appeal (the “**Consequential Hearing**”)

AND UPON the Sanjay Shah Defendants’ applications pursuant to the Freezing Order and Proprietary Injunction dated 26 March 2021 and 19 April 2021, listed to be heard by Mr Justice Foxton on 30 April 2021 (in the case of the later application, if not dealt with on paper) (the “**Sanjay Shah WFO Applications**”)

AND UPON the Claimant's application dated 22 April 2021 to continue the Freezing Order and Proprietary Injunction until the conclusion of the Consequential Hearing

AND UPON the PS/GoC Defendants confirming to the Court that they will continue to comply with the PS/GoC Defendants' Undertakings until the expiry of time for any application by SKAT for permission to appeal against this Order, or, if SKAT is granted permission to appeal, the determination of any such appeal in relation to claim CL-2018-000297 (and without prejudice to any variation or release as may be ordered)

AND UPON the Claimant undertaking to the Court that, if the Court later finds that the continuation of the Freezing Order and/or Proprietary Injunction as ordered by paragraph 3 below has caused loss to any Respondent thereto, and decides that the Respondent should be compensated for that loss, the Claimant will comply with any order the Court may make

AND UPON this Order being without prejudice to Freezing Order and Proprietary Injunction Respondents' rights to dispute the Proprietary Claims and make any future application to vary or discharge the Freezing Order including the Proprietary Injunction, and to the Freezing Order and Proprietary Injunction Respondents' rights and ability to make any argument that they might otherwise have been able to or might have sought to make to date, to vary or discharge the Freezing Order including the Proprietary Injunction

IT IS ORDERED THAT:

1. The Claimant's claims in the Consolidated Proceedings are dismissed.
2. The Decision Hearing is otherwise adjourned to the Consequential Hearing.
3. The Freezing Order and Proprietary Injunction shall remain in force

until the conclusion of the Consequential Hearing.

4. The parties are to file and exchange skeletons with respect to any matters to be dealt with at the Consequential Hearing by 4 pm on 4 May 2021, but the Claimant shall by 4 pm on 30 April 2021 provide to the Defendants in draft its proposed Grounds of Appeal if it intends to seek at the Consequential Hearing permission to appeal to the Court of Appeal against paragraph 1 above.
5. Pursuant to CPR r. 52.12(2)(a), the Claimant must file any appellant's notice in respect of any appeal against paragraph 1 above on or before 21 May 2021.
6. Save for the Consequential Hearing listed for 6 May 2021 and the hearing of the Sanjay Shah WFO Applications, all hearings currently listed in relation to the Consolidated Proceedings shall be vacated.
7. Save for the Sanjay Shah WFO Applications and any application dealt with at the Consequential Hearing, all extant applications are adjourned pending further order of the Court.
8. All questions of costs are reserved to the Consequential Hearing.