



Pub companies and tenants - A government consultation

Response form

The consultation will begin on 22/04/2013 and will run for 8 weeks, closing on 14/06/2013

When responding please state whether you are responding as an individual or representing the views of an organisation. If you are responding on behalf of an organisation, please make it clear who the organisation represents by selecting the appropriate interest group on the consultation response form and, where applicable, how the views of members were assembled.

This response form can be returned to:

Pubs Consultation
Consumer and Competition Policy
Department for Business, Innovation and Skills
3rd Floor, Orchard 2
1 Victoria Street
Westminster
SW1H 0ET

Email: pubs.consultation@bis.gsi.gov.uk

Please tick one box from a list of options that best describes you as a respondent. This will enable views to be presented by group type.	
Representative Organisation	<input type="checkbox"/> Vianet Group Plc
Trade Union	<input type="checkbox"/>
Interest Group	<input type="checkbox"/>
<input checked="" type="checkbox"/> Small to Medium Enterprise	
Large Enterprise	<input type="checkbox"/>
Local Government	<input type="checkbox"/>
Central Government	<input type="checkbox"/>
Legal	<input type="checkbox"/>
Academic	<input type="checkbox"/>
Other (please describe):	<input type="checkbox"/>

The Department may, in accordance with the Code of Practice on Access to Government Information, make available, on public request, individual response.

Vianet Group plc response to the Government Consultation dated 22nd April 2013

This document responds directly to the Government's consultation document "Pub Companies and Tenants – a Government Consultation" published on the 22nd of April 2013. It specifically addresses the consultation question Q8 part v. and addresses points 5.19, 5.20 and 5.21 within the body of the consultation document as listed below;

Q8. Do you agree that the Government should include the following provisions in the Statutory Code?

v. *Provide that flow monitoring equipment may not be used to determine whether a tenant is complying with purchasing obligations, or as evidence in enforcing such obligations.*

We disagree and the following document supported by Appendices 1 through 7 puts forward our case. In addition we address the specific supporting points made by the Government in support of its proposal listed below.

5.19

As acknowledged in the 2010 Select Committee Report, "*the accuracy of data from flow monitoring equipment and the analysis of that data are highly contentious issues.*" It is clear that there is no consensus as to whether the equipment is accurate enough to be used to determine whether a tenant is complying with purchasing obligations. A further difficulty is that, as it appears likely that they are not in use for trade, their accuracy cannot be enforced by Trading Standards.

5.20

Clearly, it is entirely legitimate for one party to a contract to seek to ensure that the other party complies with the terms of that contract. However, the model of the tied public house has been part of the British pub industry since at least the 18th century and for the majority of that time modern flow monitoring equipment has not been available. It is therefore clearly possible to operate a tied estate and to enforce the tie without the use of flow monitoring equipment.

5.21

The Government therefore considers that the simplest and fairest solution is to mandate in the Code that information obtained from flow monitoring equipment may not be used for the purpose of determining whether a tenant is complying with purchasing obligations and that it may not be used or considered as evidence when enforcing purchasing obligations.

Executive Summary

Vianet Group plc (formerly Brulines) is an innovative UK technology company that prides itself on providing fact and evidence based information solutions to its customers and their tenants. The company is responding to the proposed changes, outlined in the Government Consultation document dated 22nd April 2013, that we feel are unjust and would have both a profound impact on our business and have far reaching negative consequences generally. We believe the proposals relating to beer flow monitoring are not based on fact or any substantiated evidence and indeed the only reason given for proposing effectively a ban on our company's core product is that it is considered 'controversial' by some parties who have made unproven accusations against our technology.

Whilst the Government appears to acknowledge that buying outside the tie existed in "successful" tied estates, and that it was possible to detect a breach and enforce the tie using methods available prior to flow monitoring, what it fails to acknowledge is that these methods were ineffective, resource intensive and highly intrusive with a low rate of success. Reference to this has been made in case law which accompanies this submission. The Government also acknowledges the right of a party to use legitimate means to ensure its contractual obligations are being met, yet seeks to limit the ability of a Pub company to assert this right through the use of new technology. Whilst pubs may have operated successfully before the advent of beer line cooling, electronic point of sale and electric lights were invented, nobody is suggesting they should go back to warm beer, paper book-keeping and the use of gas lanterns and candles.

Our ability to provide transparency (where previously there was none) to draught beer sales in pubs in which consenting adults have willingly entered into contracts with tied beer supply arrangements, appears to be at the centre of this controversy. It is an area where there are parties with a vested interest in there being no transparency. The impact of the proposed statutory code threatens both the very survival of our business together with significant job losses, and the removal of technology that drives better profits for pubs. As we did for the 2010 Select Committee, we will once again formally respond in detail to support the continued legal use of our products and services.

The Government Consultation claims to be based on principles of being both fair and lawful whilst increasing transparency within the pub sector. The proposals as they stand are a clear and fundamental breach of those principles, and remove valuable transparency which is available to the industry – be that to a pub company, lessee or other.

Fair & Lawful

For the last 20 years Vianet has installed maintained and serviced draught beer flow monitoring systems throughout the UK from our base in Stockton on Tees. In our commitment to growing internationally, the company exports flow monitoring solutions to Europe and has recently commenced a national roll-out in the USA. We provide an essential service in preventing and identifying suspected breaches of legitimate tied tenancy agreements. It cannot be right or fair to condemn a technology which provides a valuable source of information and transparency for both landlords and tenants, based on an assertion that it is 'controversial'.

Increased transparency

We are committed to producing transparent and reliable information that is available to all parties in tied tenancy agreements. Our reports and data, available to both pub companies and their tenants, provide a valuable source of management information. The tenant can check whether the information corresponds with the dispense levels shown on their till or stocktaking records. This transparency also supports existing, new and potential tenants by providing an irrefutable evidence base of trading levels which supports a level playing field in commercial negotiations. Business support can be targeted to address underperformance or business opportunities identified to drive tenant profitability. Our product is used to improve beer quality, increase product yields through identifying waste and provide detailed analysis of product performance. The introduction of what would effectively be a ban on the use of flow monitoring technology based information in large pub companies (500 or more pubs) would potentially remove a valuable business tool which drives better results for pub companies, lessees and their beer drinkers.

Controversial to some, the information we provide allows our pub company customers to identify potential breaches and collate further facts and evidence prior to any action being instigated with the tenant in line with the Pub Company Code of Practice. Vianet's technologies, its services and its procedures are fit for this purpose. Our service has been subject to legal scrutiny in a court of law on many occasions and the evidence provided by it has never been shown to be unfit for purpose. We have responded to the specific points made by the 2010 Select Committee, yet no reference to this evidence has been made in the latest Government Consultation. We have submitted the equipment for independent testing by the National Measurement Office and published the results. **Appendix 2** comprises a comprehensive guide to flow monitoring as previously submitted to the committee, which details the extensive validation processes and rigour we employ to ensure integrity of the flow monitoring information and availability to all parties.

We look forward to the Government exercising proper due diligence on the facts and evidence received from all parties prior to and during this consultation. We believe that the current proposals are founded on biased opinions rather than being based on facts and evidence, and do not support fairness, lawfulness and transparency to the extent of potentially being illegal.

Response to the Government Consultation

Our response will cover seven key areas:-

1. The incorrect assertions made against Vianet (Brulines) flow monitoring
2. Advances made since the 2010 Select Committee Report
3. The legal implications of the government proposals
4. Loss of income to the Treasury
5. The value equipment and services adds to pub owner, licensee and customer
6. Impact on our company and its employees
7. Conclusion

1. Incorrect assertions made against Vianet (Brulines) flow monitoring

From the submission that led to the 2009 select committee report until the end of 2010 there was a sustained campaign of misinformation against flow monitoring by the members of Fair Pint and the GMB union. That campaign relied on false assumptions and fictitious evidence.

- 1.1 We provided specific evidence to counter these false assertions in a document – Brulines Comprehensive Guide to Flow Monitoring. We provided answers and responses to 29 myths that had been portrayed as facts in the public domain by campaigning parties. This can be found in **Appendix 2**.
- 1.2 At the height of the campaign there were letters from Fair Pint to pub companies on 18 November 2010 and 3 December 2010. In **Appendix 3** there is a detailed response to the misinformation contained in those letters.

As an example of misinformation, we urge the Government to examine the evidence presented by members of Fair Pint and the GMB concerning a report prepared by SGS (a testing company) and submitted to the 2010 select committee which claimed to be based on tests of our flow monitoring equipment. The simple fact is that SGS tested a different meter from the type we use. Fair Pint members have known this fact since at least October 2010 but to the best of our knowledge have never issued a correction or clarified to the Select Committee that the main point of their evidence against our equipment was fundamentally flawed.

We will show that Fair Pint members provided misleading information to select committee enquiries, ignored evidence and continue to perpetuate fanciful myths about flow monitoring and our organisation which form the basis of their evidence. This is outlined in Appendices 2 (Page 72) and 3.

Since the NMO testing was published in January 2011 there has been very little controversy in the press concerning the use of our flow monitoring equipment.

2. Advances made since the 2010 Select Committee Report

The Consultation document refers to the 2010 Select Committee report as the source for its assumption that the equipment is contentious. We responded to the comments and recommendations made from both this and earlier reports:

- 2.1 In response to the select committee 2009 report we asked Stockton Trading Standards to test our equipment. The tests showed the equipment had a margin of error of less than 0.65%.

- 2.2 The Government's Response to the select committee 2010 report stated: *"Government is clear that the industry should voluntarily ensure that all such measuring equipment is calibrated by the National Measurement Office."* Vianet followed that recommendation and had the equipment tested by the National Measurement Office ('NMO') which is the UK's and the Government's leading authority on the testing of measuring equipment. The published test report, sent to the Government and the select committee in January 2011, demonstrated that the equipment was accurate to within acceptable tolerances. For instance, in relation to keg products the overall margin of error was 0.5%. Given that we complied with the Government's recommendation, it is surprising that there is no mention of the NMO testing in the Government's Consultation Document. The NMO report can be viewed in **Appendix 1**.
- 2.3 On 16 December 2009, 30 December 2009, 13 January 2011, 21 January 2011, and 16 May 2011 we wrote offering further assistance and clarification if necessary and to invite members of the select committee to visit our headquarters, but oddly we have had no requests and the offers have not been taken up.
- 2.4 The issue of whether the equipment is covered by the Weights and Measures Act 1985 was clarified through direct engagement with Trading Standards. It was confirmed that the Weights and Measures Act 1985 does not apply to beer flow monitoring. This was further clarified by the courts in the cases of *Unique v Onifas* (2011), and *Unique v Broad Green Tavern Ltd* (2012). Copies of the judgments in those cases can be viewed in **Appendix 5** and **Appendix 6**.
- 2.5 Our services are part of a wider set of processes used by our customers to determine breaches of tied supply contracts. Within the published Sixth Edition (March 2013) of the UK Pub Industry Framework Code of Practice it clearly states:
- "80. Where pub companies install flow monitoring equipment and intend to use such equipment to monitor purchasing obligations, such companies must develop and include a protocol setting out the terms under which flow monitoring equipment is to be installed, calibrated and the information obtained made available to tenants.*
- 81. Evidence, other than that provided by flow monitoring equipment, must also be provided before taking enforcement action on purchasing obligations. "*

We have and will continue to support our customers in working to this framework.

We have provided clarity on the points raised by the select committees, yet no reference to the information we have supplied has been made in the Consultation. We have also been omitted from the list of parties consulted. We believe that this represents a lack of a proper consultation, investigation and rigour by both the Select Committee and the Government.

3. The legal implications of the Government proposals

The proposals have not referenced any facts or evidence to support what is in effect a ban on the use of our product. We find this to be unacceptable and unjust. Further, we have been advised by leading counsel that the proposals are contrary to EU law, the European Convention on Human Rights ("ECHR"), as given effect by the Human Rights Act 1998. Further, these proposals could not in any event be adopted on a UK wide basis insofar as they concern the use of evidence in court as legislative competence in this area is reserved to the devolved administrations in Scotland and Northern Ireland (leading counsel's advice is at **Appendix 4**).

- 3.1. The introduction of what would effectively be a ban on the use of flow monitoring information in large pub companies (500 or more pubs) would inhibit the sale in the UK of flow monitoring equipment manufactured in other parts of the EU, and would therefore represent an infringement of the principle of the free movement of goods contrary to Article 34 of the Treaty on the Functioning of the European Union (“TFEU”). EU law is applicable here because Vianet’s iDraught flow monitoring equipment is supplied to Vianet by a Dutch company which manufactures the equipment in the Netherlands. Vianet also now exports iDraught flow monitoring equipment to France, Spain and the Czech Republic.
- 3.2. It would also be an infringement of the principle of free movement of services contrary to Article 56 TFEU as Vianet is currently expanding its flow monitoring information business into other EU Member States as indicated above.
- 3.3. It is clear that Articles 34 and 56 TFEU therefore apply to the proposals and there is plainly a drastic restriction of Vianet’s EU law right to trade in its goods and services, contrary to the general principles of EU law, including in particular proportionality and non-discrimination. Such a restriction could not be justified under Articles 36 and 52 TFEU or the case law of the Court of Justice of the European Union.
- 3.4. The proposals are clearly disproportionate. The Consultation document has failed to identify any legitimate objective compatible with EU law to be served, and has not considered any alternative less intrusive alternatives.
- 3.5. The proposals are also discriminatory in that they apply to pub companies with at least 500 pubs but not to smaller pub companies or pub operators. No justification compatible with EU law has been advanced for this discrimination.
- 3.6. As well as being contrary to EU law, the proposals are also contrary to the ECHR under the Human Rights Act 1998.

First, the limitation on the use of flow monitoring equipment would be contrary to the right to peaceful enjoyment of property guaranteed by Article 1 of the First Protocol to the ECHR.

Second, the limitation on the use of information from flow monitoring equipment would be contrary to the right to freedom of expression guaranteed by Article 10 of the ECHR.

Third, the proposal to deprive persons of the right to make use of information from flow monitoring equipment in court would be an infringement of the right to a fair trial of civil rights and obligations guaranteed by Article 6 ECHR.

Each of those breaches of the ECHR is disproportionate and discriminatory for the same reasons as apply in relation to the breaches of EU law set out above.

- 3.7. **The proposals are therefore liable to challenge by way of judicial review for their incompatibility with EU law and the ECHR.**
- 3.8. Further, it is clear that the Consultation document has failed to give any consideration as to whether the proposals could be implemented on a UK wide basis as appears to be proposed. The proposal to deprive persons of the right to make use of information from flow monitoring equipment in court would be a rule of evidence in civil proceedings. The UK Parliament does not have the power to legislate on the admissibility of evidence in courts other than those of England and Wales. Since the Scotland Act 1998, the powers under the Civil Evidence (Scotland) Act 1988 are exercisable by the Scottish Government and Parliament, not by UK Ministers and the UK Parliament. In Northern Ireland, civil evidence is dealt with by the Civil Evidence (Northern Ireland) Order 1997. Northern Irish rules on evidence fall within the jurisdiction of the Northern Ireland Government and Assembly. This proposal would therefore be liable to be struck down on this ground in judicial review proceedings before

the Court of Session so far as it purported to apply to Scotland and before the High Court of Northern Ireland so far as it purported to apply in that jurisdiction.

In addition to those fundamental concerns as to the legality of the proposals, we have the following additional substantive points to make in response to the Consultation document.

- 3.9. The Consultation document states that it is possible to enforce the tie without flow monitoring equipment. This was specifically covered in the Onifas case in which His Honour Judge Behrens said of the other methods for monitoring compliance with the tie: *“These methods proved unreliable and unsatisfactory. It would be difficult to decide which pubs to investigate and the landlord’s choice was often based on suspicion or guesswork. The investigations were expensive in man hours. Intrusive methods did not promote good relationships with tenants.”*

Should the Government complete proper due diligence they will find that flow monitoring is the only proven and reliable method for monitoring compliance with the tie. All other solutions are less effective in that they do not provide transparency and are counterproductive in that they introduce high costs and an increasingly adversarial environment.

- 3.10. The Consultation document proposes that the equipment may not be used for the purpose of determining whether a tenant is complying with the tie. The equipment is not used to “determine” whether the tenant is complying, it simply provides information and trends that may lead to further investigation and evidence gathering. That information may be supported by, or contradicted by, other sources of information. Unless the parties agree, it is the court that “determines” whether the tenant is complying with the tie. Therefore it is unclear what the Government intends by this provision.

- 3.11. The Consultation document proposes that the information from the equipment may not be used or considered as evidence when enforcing the tie. The Civil Procedure Rules Part 31 requires a party to disclose all evidence relevant to the dispute. The flow monitoring information is relevant evidence and therefore will have to be disclosed to the court even if the pub company is not allowed to rely upon it. The Consultation’s proposal would leave pub companies in the strange position that the tenant and the judge could consider the flow monitoring information, but the pub company could not without breaching the Code. In addition, for tenants and pub companies with less than 500 pubs to be able to use the information would undermine the principle that parties are equal under the law, enshrined in the Article 6(1) ECHR principle of ‘equality of arms’.

If the Government ignores the evidence and legislates based on flawed information, then we will be obliged to challenge to the legislation by judicial review in the High Court in London and/or the appropriate courts in the other jurisdictions in the UK.

4. Loss of income for the Treasury

Our product provides an essential service in preventing and identifying suspected breaches of legitimate tenancy tied supply contracts, without which our figures indicate that up to 100 million pints per year would end up outside the tax system. When beer is bought outside the tied supply contract and sold through the licensed outlet it is unlikely to feature in the accounts for taxation purposes; this beer is generally unaccounted for as it is supplied for cash, drinks are in turn paid for in cash, and bar staff and tradesmen are paid cash. This undeclared income is unlikely to have had appropriate amounts of taxation applied and represents a significant loss to the Treasury and ultimately a cost to the tax payer.

- 4.1 The initial installation programmes of Vianet (Brulines) Dispense Monitoring Systems (DMS) generated an initial minimum 7% average growth in recorded beer volumes sold with immediate effect and this statistic has been validated by a number of our pub company customers. The deterrent effect of our system maintaining at least

7% of beer volume across the UK tenanted pub estate equates to over £173m of beer sales per annum that would be otherwise unaccounted for. Supporting calculations for this can be found in **Appendix 7**.

- 4.2 In addition to this deterrent effect we continue to support the identification of on-going breaches of tied supply contracts which account for a further c. 5% of total beer supply across UK pub estates. These on-going breaches across the largest UK pub estates equate to over £125m of beer sales per annum that are also potentially unaccounted for in the tax system.

The absence of flow monitoring would potentially lead to c £300m of draught beer sales being beneath HMRC radar. The banning of the use of our product to provide transparency represents a significant risk to the Treasury in terms of lost VAT, business taxes and also represents a significant amount of cash entering the black economy where suppliers and staff are paid cash in hand. In addition this undeclared income can materially affect the perceived value of the licensed outlet when being offered for sale to the existing tenant or on the open market.

We do not understand why the Government would want to limit the use of flow monitoring technology based on an overly simplistic view and deeply flawed evidence, and in the process put tax revenues at risk

5. The value that equipment and services adds to pub owner, licensee and customer

Our systems provide management information to drive improved profitability for pubs. It allows pub groups to focus investment and support, multiple operators to maintain standards across a group of pubs as well as providing site operators with an essential tool kit to drive greater profit from draught beer. Our customers have invested significantly in our services to support both their own operations and also those of their licensees. The management support tool this provides has driven significant economic benefit to their licensees with no cost to them for these services. This value is underlined as our web reporting services are accessed over 8,000 times per month by licensees and their management team.

- 5.1 Value to pub groups - our customers use our services to target business support activity, direct investment and quality driven initiatives. For example, the insight we provide allows poor line cleaning practice to be tackled through incentives, improving quality standards for consumers which in turn drives increased sales for licensees. Our service is part of a wider set of information and process used to identify a potential breach of tied supply contract and provides an efficient and targeted approach to this issue. This was highlighted by Judge Behrens who believed alternatives would cause significant disruption and costs to both pub groups and tenants.
- 5.2 Value to pubs and multiple operators - licensees use our services to target business opportunities through detailed trading information, improving draught beer profit through addressing highlighted quality issues and improving cash performance through ensuring till receipts tally with overall beer sales across the bar. These essential business tools are provided free of charge to the tenants as part of the tenancy support model. We are committed to working with our pub company customers to help them continue to support tenants making better use of our information to drive greater profitability. Additional reporting services can also be provided giving detailed site performance reports.

Mark Daniels, the licensee at the Tharp Arms, took an objective view of his installed Brulines equipment and found significant value for his business.

“(The system) allows me to marry the figures Brulines provide to the figures my till provides.” Mark Daniels – Tharp Arms. Published as an independent article ‘Why I love my Brulines’ in the Publican. This was followed up a year on in the published article ‘Brulines – one year on and still satisfied’.

‘(The system) helps publicans understand their beer sales and improve stock control but, sadly, many who have had it implemented aren’t using the system to their advantage.’ Mark Daniels – Tharp Arms, June 2011.

Mark suffered strong negativity and ridicule for voicing his experience of gaining real value from our systems. Many blogs reflected this such as: **“Have you realised that this is not the place to be positive about anything, least of all pubcos and brulines. Utter madness on your part.”** Publican’s Morning Advertiser recorded blog.

[http://www.morningadvertiser.co.uk/Forums/News-Article-Comments/Brulines-One-year-on-and-still-satisfied/\(offset\)/40#553774](http://www.morningadvertiser.co.uk/Forums/News-Article-Comments/Brulines-One-year-on-and-still-satisfied/(offset)/40#553774)

Tenants from community pubs to larger bars have found significant value from our system;

“I don’t think that you would find any business person who would turn their nose up at a tool which can motivate your workforce and lead to greater profits.” Beccy Webster – Elwes Arms

“It’s a phenomenal system. iDraught added an extra £30,000 per annum to our business.” Brenham Magee – Broadway Bar & Grill

6. Impact upon our company and its employees

Vianet provides valuable management information to clients across the fuel, retail and hospitality sectors. Our technology connects over 40,000 devices which provide business intelligence to customers on all aspects of their operations. Our clients span from large UK fuel retailers and international retail brands to hospitality businesses worldwide. We pride ourselves on driving innovation and leveraging technology to deliver great results for our customers. Our technology has won awards and is a valued part of our customers’ management systems. It allows them to make informed decisions to drive down waste, target investment and deliver a great experience for their customers. We invest heavily in the development of new technologies, services and markets working in partnership with UK and Continental Europe based suppliers..

The effective ban of the use of our core product would cause significant damage to our business and would result in major job losses. The proposed Statutory Code as it currently reads will destroy our core business, the key dimensions for which can be summarised as follows:

1. North East based company with Head Office in Stockton on Tees
2. 270 people employed UK wide
3. Payroll costs of £8m per annum.
4. Products and services supporting our business sourced in UK and Europe - £10m per annum.

7. Conclusion.

This successful flow monitoring business has allowed us to invest in facilitating our growth and diversification into the fuel and vending sectors through acquisition and funding of once failing businesses. This has secured continued work for employees of those companies who might otherwise have found themselves unemployed. Vianet has continually worked to develop new markets and we are a major employer in the area operating from Stockton on Tees.

Within the Government’s proposal, paragraph 5.21 states “the simplest and fairest solution is to mandate in the Code that information obtained from flow monitoring equipment may not be used”. We believe this conclusion and

evidence it is based upon together with other provisions on flow monitoring are neither simple nor fair, and are deeply flawed for the following reasons:

- i. The proposals relating to flow monitoring are likely to be illegal as they contravene established law
- ii. The proposals are likely to lead to a decline in Treasury revenues
- iii. The proposals as envisaged will cost jobs
- iv. The equipment is fit for purpose and the data processes are transparent
- v. The equipment has been subject to the scrutiny of the legal system many times and never found to be unfit for purpose
- vi. The equipment has been independently tested by the NMO and found to be within parameters that give confidence that it is fit for purpose

Vince Cable said on employment reform in May 2012:

“We have always been clear that sensible and well thought-through reforms need a strong evidence base behind them, not just anecdotal experiences”.

Vianet plc simply asks that the Government apply that very approach before condemning a successful, entrepreneurial company with real export opportunities, and putting c. 270 jobs at risk in an area of the UK where business success stories and employers creating jobs are rare.

We believe that if the Government takes time to understand the benefits of flow monitoring and the transparency it brings to the industry through a process of factual debate rather than relying on the deeply flawed evidence of ‘self-interest’ groups, they will recognise that flow monitoring should be a mandatory part of the solution as it;

- i. Provides a high degree of transparency between landlords and potential / existing tenants on actual level of beer sales and thereby trade.
- ii. Protects existing revenue to the treasury through preventing over the counter draught beer sales being unregistered and unaccounted for.
- iii. Protects the drinker by preventing passing off and safeguarding quality by providing transparency on beer line cleaning

Appendices

Appendix 1 – NMO test results

Appendix 2 - Vianet’s Guide and commentary on the NMO test results

Appendix 3 – Response to Fairpint’s letters

Appendix 4 – Legal advice from Aidan Robertson QC

Appendix 5 - Summary and Judgment from Unique v Onifas

Appendix 6 - Judgment from Unique v Broad Green Tavern

Appendix 7 – Calculations of potential impact to the Treasury