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VALEMUS

# THE BRIEF

**Welcome to the August 2018 edition of Valemus Law's monthly news bulletin.**

**The Brief brings you topical legal updates affecting business as well as news of developments in Valemus Law's services.**

Valemus Law is a full service, cost effective commercial law firm with nationwide coverage achieved through the use of modern technology.

Valemus Law's solicitors are senior commercial lawyers specifically selected for their exceptional strategic commercial knowledge and entrepreneurial spirit.

## HIGHLIGHTS

# WHO'S WHO AT VALEMUS LAW

**Oliver Brice**
**Managing Director and Solicitor, Company Commercial and Corporate**

Prior to founding VLAW Limited in April 2007, Oliver was the Group Legal Director of the Macmillan Publishing Group. A commercial solicitor, Oliver specialises in general commercial contracts; supply, distribution and agency agreements; asset/share sales and purchases; joint ventures; investments; and IP assignments.

**James Hilsdon**
**Director and Solicitor, Commercial Litigation**

James specialises in commercial litigation and contentious insolvency. He joined Virtual Law in November 2009 from City of London firm, DAC. He specialises in contract breaches, shareholder and director disputes and specialist insolvency measures.

## COMPANY COMMERCIAL AND CORPORATE

**OLIVER BRICE**
Career History: Taylor Wessing

**SUZANNE DIBBLE**
Career History: DLA Piper

**REBECCA POWELL**
Career History: Garretts; DJ Freeman

**TESS BEAUMONT**
Career History: Olswang

**SARAH HUGHES**
Career History: Trowers & Hamlins

**TRACEY BICHENO**
Career History: Price Waterhouse; Norton Rose

**EMMA NUTBEEN**
Career History: Olswang

**NEIL SIBLEY**
Career History: Sibley Law

**ALEX JOHNSTONE**
Career History: Olswang

## COMMERCIAL LITIGATION

**JAMES HILSDON**
Career History: Clifford Chance; Harneys; Appleby Global; Davies Arnold Cooper

**MICHAEL ENGLISH**
Career History: Simmons & Simmons; Clyde & Co

**PETER FITZPATRICK**
Career History: Berrymans

## EMPLOYMENT AND IMMIGRATION

**MICHAEL ENGLISH**
Career History: Simmons & Simmons; Clyde & Co

**KATHERINE MUNN**
Career History: Stephenson Harwood; Pinsent Masons; Maxine Cox

**JANE MOORMAN**
Career History: DJ Freeman; Pinsent Masons; Howard Kennedy

**SUZANNE COE**
Career History: Pinsent Masons; Andersen Legal

**LARA AKINLUDE**
Career History: Havillands Solicitors

## COMMERCIAL PROPERTY

**DAVID BARNES**
Career History: Speechly Bircham; Lawrence Graham; Alsop Stevens

**CHRISTOPHER PEDDER**
Career History: Mace, Trowers & Hamlins

## INTELLECTUAL PROPERTY

**LIZ SPROSTON**
Career History: Olswang; Rowe & Maw

**TRACEY HUXLEY**
Career History: Linklaters; Shoosmiths

**JANE BUNCH**
Career History: Olswang

**EMMA NUTBEEN**
Career History: Olswang

**ALEX JOHNSTONE**
Career History: Olswang

**KIM HUGGINS**
Career History: DLA Piper

# No-deal Brexit: trade remedies notice

**The government has published a technical notice on trade remedies if there is no Brexit deal, which is one of four technical notices on importing and exporting should no Brexit deal be reached. The other technical notices are on trading with the EU, classifying goods in the UK trade tariff and exporting controlled goods. This legal update only covers the technical notice on trade remedies.**

**Background**

The government published a white paper in July 2018 on the future UK-EU relationship, setting out the government's vision of the economic partnership and security partnership. This included the establishment of a free trade area for goods and facilitated customs arrangement.

The government also announced that it would be publishing a series of technical notices. These technical notices aim to provide guidance and information for UK businesses and citizens on how to prepare for a "no-deal" Brexit scenario, where the UK and EU fail to conclude a draft withdrawal agreement by the time of the UK's exit. This no-deal scenario would mean no transition period, and a sudden "cliff-edge" break in the application of EU rules to the UK at 11.00 pm on 29 March 2019.

**UK's vision of fair trading**

The government's vision of an economic partnership with the EU includes binding provisions that guarantee an open and fair trading environment, which will involve reciprocal commitments that go beyond those usually made in free trade agreements.

The white paper comments that the UK has long been a proponent of a rigorous state aid system. It also states that the government is committed to continuing the control of anti-competitive subsidies by creating a UK-wide subsidy control framework.

After 29 March 2019, if there is no deal the government will create a UK-wide subsidy control framework to ensure the continuing control of anti-competitive subsidies. The EU state aid rules will be transposed into UK domestic legislation under the European Union (Withdrawal) Act. This will apply to all sectors and will mirror existing block exemptions as allowed under the current rules, including the Agricultural Block Exemption Regulation, and the Fisheries Block Exemption Regulation.

The government has stated that the CMA will take on the role of UK state aid regulator.

**Importing and exporting if no-deal Brexit**

The government has issued four technical notices on importing and exporting that aim to provide guidance and information for UK businesses and citizens on how to prepare for a no-deal scenario. They are:

- Trade remedies if there's no Brexit deal.
- Trading with the EU if there's no Brexit deal.
- Classifying your goods in the UK Trade Tariff if there's no Brexit deal.
- Exporting controlled goods if there's no Brexit deal.

This legal update only deals with trade remedies if there is no Brexit deal.

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# Brexit: ...continued

**Current trade remedies**
The EU's trade remedies are based on WTO rules, but there are extra conditions. The EU's trade defence instruments are:

- Anti-dumping. Dumping is where manufacturers from the exporting country sell goods in the importing country at a price below their home market price, or below the cost of production. Anti-dumping measures usually involve imposing duties on imports of the dumped product, which can be fixed, variable or a percentage of the total value of the product.
- Anti-subsidy. Subsidies are where the government provides financial assistance (such as cash, low interest loans or tax breaks) to help businesses produce or export goods. Anti-subsidy measures are duties imposed on subsidised products, which can be fixed, variable or a percentage of the total value of the product.
- Safeguards. Where there is a sudden surge in imports of certain products and producers are unable to adapt to the unexpected change, WTO and EU rules allow for the use of short term measures to allow producers to adapt to the unforeseeable surge.

**Current complaints procedure**
In the EU, complaints can be made to the European Commission (DG Trade). The Commission has power to launch and conduct investigations, impose trade measures, and accept or reject undertakings. The complainant must demonstrate that:

- There are dumped or subsidised goods or an unforeseen surge in imports that is causing injury to the home industry.
- The WTO standing requirements for import volumes and injury are satisfied.
- Producers representing at least 25% of total EU production of the particular goods are being affected.
- Any trade remedy measures are applied at an EU-wide level, rather than just in the UK.
- Trade defence measures can be reviewed by the ECJ and WTO Dispute Settlement Body.

**Trade remedies if no Brexit deal**
If the UK leaves the EU without a deal, the notice on trade remedies sets out what this would mean for UK businesses suffering injury from:

- Dumped or subsidised imports.
- Unforeseen surges in imports.

As regards the timing of a new UK trade remedies regime, a government consultation launched on 24 July 2018 confirmed that:

- If the UK and the EU conclude a withdrawal agreement by the time of the UK's exit from the EU, EU trade remedy rules and regulations will continue to apply during the subsequent transition period.

This will include any new EU trade remedy measures that come into force during that period.

In a no-deal scenario, the earliest point at which the UK could begin to operate an independent trade remedies framework would be 30 March 2019.

**Trade Remedies Authority**
The Trade Bill 2017-19 will establish the Trade Remedies Authority (TRA) as a new non-departmental public body. The TRA will be operational by the time the UK leaves the EU and will investigate complaints of unfair trading and unforeseen surges in imports once the UK operates an independent trade remedies framework.

UK businesses wishing to make a complaint about dumped or subsidised products or unforeseen surges in imports will need to approach the TRA instead of making a complaint to the Commission, seeking the imposition of trade remedies.

To decide whether it should recommend putting measures in place, the TRA will check if:

- There is dumping or use of specific subsidies by the producers in the country or countries concerned, or an unforeseen surge in imports.
- The UK industry concerned is suffering injury as a result.
- Measures are in the wider economic interests of the UK.

If the TRA decides that measures should be applied, it will submit a recommendation to the Secretary of State of the Department for International Trade (DIT) for a final decision on accepting or rejecting that recommendation. The Secretary of State can only reject on limited grounds a TRA recommendation to apply measures, and cannot overrule the TRA if it concludes that measures should not be applied.

**Implications for businesses and stakeholders**
There will need to be a transition of existing EU trade remedy measures. The earliest point at which the UK could operate its own independent trade remedy

# Brexit: ...continued

framework would be 30 March 2019. However, before that date, and once the TRA is operational, businesses will need to approach the TRA and the Commission in parallel with all information and data they believe relevant for either body to consider when opening a new investigation.

After the UK leaves the EU, and once the UK operates an independent trade remedies framework, new complaints about unfair trade practices or surges in imports can be made directly to the TRA.

The DIT will create secondary legislation that will set out more detail on the UK trade remedies regime.

**Comment**

Businesses will already be aware of the government's intention to establish the TRA. The no-deal trade remedies notice confirms this approach and alerts businesses to the independent trade remedies system that will be operated by the TRA once UK leaves the EU and operates an independent trade remedies framework. There may be an additional burden to businesses during the transition of existing EU measures. When the TRA is operational but the UK is still a member of the EU, evidence of injury from unfair trading practices will need to be given to both the TRA and the Commission.



# No-deal Brexit: VAT

**On 23 August 2018, the UK government published a technical notice on the impact on VAT if the UK leaves the EU without agreement.**

The note is part of a series of technical notices that aim to provide information to UK businesses and citizens on how to prepare for a no-deal scenario. The government has also published an overarching framing notice, which sets the technical notices in broader context and related notices on trading with the EU.

"No deal" describes the situation in which the UK and the EU fail to conclude a withdrawal agreement by the time of the UK's exit from the EU. This would mean no transition period and a sudden "cliff-edge" break in the application of EU rules to the UK at 11pm on 29 March 2019.

If the UK leaves the EU without a deal, the government aims to retain existing VAT rules and procedures as far as possible. However, there will be some changes to the VAT rules and procedures applying to transactions between the UK and EU member states and the notice outlines these.

**Importing goods from EU**

The current rules for imports from non-EU countries will also apply to imports from the EU, but with some changes.

Significantly, the government will introduce postponed accounting for import VAT on goods brought into the UK (both from the EU and non-EU countries). Accordingly, importers will account for import VAT in their VAT returns, instead of paying import VAT at the time of import. In the Autumn 2017 Budget, the government announced that it would consider options for mitigating the post-Brexit cash flow impact on businesses resulting from accounting for import VAT on imports from the EU instead of accounting for acquisition VAT.

**Parcel imports**

In the government's October 2017 white paper on legislating for a Customs Bill, it announced, in the event of no deal, it would not extend low value consignment relief (LVCR) to parcels from the EU (because of the high risk of undermining UK retailers because of the EU's geographical proximity). The notice confirms that LVCR will not apply to any parcels arriving in the UK.

With effect from 29 March 2019, overseas businesses sending parcels valued at £135 or less will be required to charge VAT at the time of purchase and account

# Brexit: 'No Deal' and VAT ...continued

to HMRC for the VAT. The government promises a technology-based solution that will require overseas businesses to register with an HMRC digital service.

Businesses will be able to register from early March 2019. However, for all excise goods, parcels with a higher value and, potentially, non-compliant overseas suppliers, VAT will be collected from UK recipients in line with current procedures for parcels from non-EU countries.

**VAT on vehicles imported**
Vehicles from the EU will become subject to import VAT (unless a relief is available). Businesses should continue to notify HMRC about vehicles brought into the UK using the existing Notification of Vehicle Arrival Procedures (NOVA) system, which will be necessary to verify that VAT is correctly paid.

**Exporting goods to EU**
The government warns that UK businesses may need to check, with the EU or member states, the rules and processes which will to apply to the goods they export to the EU.

**Exports to consumers**
On exit from the EU, distance selling arrangements will cease to apply to UK businesses. UK businesses will zero-rate sales of goods to EU consumers. Under current EU rules, such goods entering the EU will be treated in the same way as goods entering from other non-EU countries. Therefore, import VAT (and customs duties) will be due at the point of import.

VAT registered businesses will continue to zero-rate sales of goods to EU businesses, but will not be required to complete EC sales lists. To support zero rating, businesses must retain evidence showing that the goods have left the UK. The evidence will be similar to that currently required for exports to non-EU countries, but differences will be announced later. Businesses are advised to check import VAT rules with relevant individual member states.

**Sales of goods stored in EU to EU customers**
Businesses selling goods to EU customers from stocks stored in a member state will be subject to EU rules applicable to non-EU countries. These will require UK businesses to register and account for VAT in the member state where the sales are made.

**Supplying services to EU**
Broadly, the place of supply rules for services supplied to EU member states will be the same as they are now. The place of supply for digital services to non-business EU customers will continue to be where the customer resides and VAT will be due in the customer's member state.

Currently, businesses supplying insurance and financial services into the EU are unable to deduct input tax attributable to those services, while input tax attributable to such services supplied to non-EU countries is deductible. The notice states that input VAT deduction rules for financial services supplied to the EU may be changed and more information will be given later.

**Mini One Stop Shop (MOSS)**
Businesses selling digital services to EU consumers will no longer be able to use the MOSS EU scheme, but will be able to register for the MOSS non-union scheme in an EU member state. MOSS is an online service allowing businesses selling digital services to EU consumers to report and pay VAT through a single return and payment in a single member state.

Applications to register for the MOSS non-Union scheme can only be made after the UK has left the EU. Registration is required by the 10th day of the month following a sale.

**EU VAT refunds**
After Brexit, UK businesses will continue to be able to claim refunds of VAT from EU member states but they will need to be made under the EC Thirteenth Directive (rather than the Eighth Directive) (see Practice note: overview, Cross-border transactions and VAT: invoices, refunds and compliance: Refunds of UK VAT to businesses registered inside and outside the EU).

**EU VAT registration number validation**
UK businesses will be able to continue to use the EU VAT number validation service to check the validity of EU business VAT registration numbers (which will no longer cover UK VAT registration numbers). The notice states that HMRC is developing a service that will allow UK VAT numbers to continue to be validated.

**Comment**
The guidance offered is somewhat rudimentary. The announcement that the government will, in the event of a no-deal Brexit, provide for importers to account for import VAT through the VAT return rather than paying it at the point of entry will be welcome. For those supplying insurance and financial services into the EU, the government acknowledges that the input tax deduction rules will change. Currently, input tax attributable to such supplies to the EU is not deductible, while input tax attributable to such services supplied into non-EU countries is. It is no surprise that the position will need to change since it would make no sense to treat input tax recovery on supplies into EU countries differently to that on supplies into non-EU countries. It is no surprise that the position will need to change since it would make no sense to treat input tax recovery on supplies into EU countries differently to that on supplies into non-EU countries. The obvious solution is to recognise that the existing input tax treatment should apply to supplies made into EU countries but this is likely to come at a cost.

# Employment Round-Up: August 2018

**56% of workers think they are being monitored at work**

New research conducted by the TUC has revealed that over half of workers believe it is likely their employers have adopted surveillance methods at work. The most common forms include monitoring work emails and browsing history, CCTV and logging and recording phone calls. However, the research also shows that some think more advanced methods of surveillance are being employed in their workplace, with 23% believing their employers may be using location-tracking devices and 15% believing that facial recognition software is in use. The TUC argues that many workers feel powerless to challenge the use of surveillance and that few are familiar with their strengthened data protection rights under the GDPR. It believes that surveillance should only be used to enhance health and safety at work, but suggests some employers have exceeded this boundary. The report calls for:

- Legal duties to be placed on employers to consult the workforce before deploying new monitoring methods.
- Obligations on employers to fully justify any surveillance.
- Regulations to ensure monitoring will not be used in a discriminatory way.
- Clarification on when surveillance crosses the boundaries into private life.

**HMRC accused of failing to clarify sleep-in payments rules**

Charities have accused HMRC of adding to confusion with its latest communication on sleep-in payments to carers. HMRC sent a letter to social care providers signed up for the Social Care Compliance Scheme (SCCS). The SCCS gives companies exemption from fines and being publicly named, provided they identify any national minimum wage arrears and make the appropriate back-payments. The letter sought to clarify the future of SCCS obligations following the Court of Appeal's decision in Royal Mencap and declared it "appropriate to continue to operate the SCCS", while instructing employers to continue waiting for publication of BEIS guidance on minimum wage calculations. The letter follows previous reports that HMRC had advised employers to temporarily suspend their self-review.

Voluntary Organisations Disability Group (VODG) chair Steve Scown has criticised the letter. He says it creates uncertainty and that VODG are calling on government "to explain why HMRC have jumped the gun and acted before BEIS have issued official guidance".

**Practice of asking applicants for current salaries fuels gender pay gap**

The Women's Trust charity, which supports women on low pay, has said that the "salary question" put to job applicants means that underpaid women are less likely to progress to higher paid jobs. The charity has suggested that featuring salaries in job adverts could help close the gender pay gap, after a YouGov survey revealed that nearly half of advertisements did not include wage information. The charity says that the change could prevent firms from unintentionally paying men and women differently for the same positions. Many employers also believe that publishing salary details creates a transparency that attracts more applicants. Chief executive of the Women's Trust

# Employment Round-Up August ...continued

Carole Easton said "we have to break the cycle that traps women in low pay".

### Over 3,300 last-minute tribunal postponements in 8 months

Data obtained by People Management under a Freedom of Information request has revealed that 3,365 employment tribunal cases were postponed within 48 hours of the scheduled hearing between 1 August 2017 and 31 March 2018. These figures come after HMCTS published letters to employment tribunal users highlighting the rise in hearings since tribunal fees were declared unlawful in July 2017.

### Just 6% of UK working traditional 9am-5pm hours

A YouGov survey has revealed that just 6% of people in the UK work the traditional 9am-5pm workplace hours, with 66% saying they would prefer to start and finish earlier. It also shows that nearly half of people work flexible hours or are part of a job share arrangement. However, founder of the Flex Appeal, Anna Whitehouse, argues that misconceptions about flexible working still exist. She is campaigning to make people aware of rights to request flexible working and promoting the trialling of such arrangements in firms, and said, "there's so much research out there showing working flexibility is better for mental health and for productivity". CIPD diversity and inclusion advisor Claire McCartney also argues that offering flexibility for workers allows companies to access more diverse talent pools.

### Saying "menopause" three times a day could remove taboo, says scholar

Dr Andrea Davies, from the University of Leicester's School of Business, has urged male employees to say "menopause" three times a day in a bid to make its mention "unremarkable" and encourage open discussions about the issue. She has launched a menopause roadshow and cafe at the university to swap stories and tips and help raise confidence about discussing menopause. Dr Davies says that "menopause should not be a women's only issue" and that male colleagues were keen to learn more at her events. The university has become the first in the UK to introduce a menopause policy, which includes suggestions to provide women with desk fans and offer flexible working to cope with lack of sleep. These recommendations come after Minister for Women Victoria Atkins highlighted the importance of support for menopausal women within the workplace.

### Employee who won right to wear cross set to sue British Airways again

A British Airways employee, Nadia Eweida, is planning to launch legal action against the company five years after winning a claim for religious discrimination against it in the European Court of Human Rights. Eweida claims that she was singled out and mistreated by the airline after she was granted the right to wear a crucifix around her neck. The alleged incidents include being denied a break when experiencing discomfort following an operation. Eweida, who is accusing airline managers of victimisation, harassment and punishment for whistleblowing, says it is her "heartfelt wish that a positive outcome for this case will set a precedent ensuring the protection of others in the workplace".

### Emailing on commute should count as work, says research

A study from the University of the West of England (UWE) argues that an increase in time spent sending emails while commuting has extended the working day. The study focused on 5,000 passengers travelling by rail into work in London. The findings suggest that an increase in availability of WiFi on trains has fuelled this increase, with 54% of commuters using the facility.

Some commuting parents described the activity as a "transition" between their family and working environments, while another commuter described time travelling to and from work as "dead time". However, the study suggests that instead of creating flexibility and detracting from the amount of work to be done in the office, emailing on the train adds to the total number of working hours. A researcher from UWE's Centre for Transport and Society, Dr Juliet Jain, has called for the journey to count as part of the working day. She says that the introduction of this flexibility could "ease commuter pressure on peak hours" but warns that it would be difficult to calculate, and employers would want "more surveillance and accountability".

The topic of flexible working has received a lot of media attention. Accountancy giant PwC has also just announced a flexible working scheme for new staff in a bid to access wider talent pools and gain a competitive advantage.

### Penalties for hiring illegal immigrants plummet

Home Office transparency data has revealed that the total value of employer fines for hiring staff with no right to work in the UK was 74% lower in the second quarter of 2018 than in the same quarter of 2017. It also revealed a decline in the number of penalties imposed, which fell from 432 to 119 between the same periods.

It has been reported that the sudden drop may be caused by a temporary cessation of several immigration enforcement activities while the Home Office reviews its methods in the wake of the Windrush scandal to avoid any further controversy. The scandal, which led to Amber

# Employment Round-Up August ...continued

Rudd's resignation as home secretary, involved cases where long-standing citizens of the UK were wrongfully turned away from jobs and threatened with deportation. However, associate director at Croner Paul Holcroft claims "employers should avoid assuming that illegal working enforcement has fallen off the government's radar", labelling the sudden drop a "short-term fall".

### GDPR: data breach complaints up 160%

The Information Commissioner's Office (ICO) has seen a drastic increase in the number of complaints about potential data breaches since the GDPR came into force in May 2018. According to law firm EMW, the ICO saw a 160% increase in the number of complaints received from 25 May 2018 to 3 July 2018 compared to the same period in 2017. The figures show that over a quarter of complaints were made against firms holding sensitive information in industries such as financial services, education and health. EMW attributes this rise to an increase in public awareness of rights due to the widely publicised introduction of the GDPR. Principal at EMW James Geary says there has also been an increase in requests for personal data held by companies, as the process was made easier under the GDPR. He says that those prepared to use the full extent of the GDPR "will create a significant workload for businesses".

### Judicial review of Data Protection Act's immigration exemption launched

Campaign groups the Open Rights Group and the3million have launched a legal challenge against paragraph 4 of Schedule 2 to the Data Protection Act 2018. The exemption removes certain GDPR rights if that data is being used for "the maintenance of effective immigration control", or to investigate or detect "activities that would undermine the maintenance of effective immigration control". The groups claim the exemption creates an imbalance between different people's data rights and could prevent some from attaining the personal data necessary to appeal immigration status decisions.

### EHRC: "data deficit" hindering career progression of ethnic minorities and disabled people

A new EHRC report has revealed that a lack of data collection on representation in the workforce is acting as a barrier to the progression of ethnic minorities and disabled people in the workplace. The research shows that despite 77% of employers classing workforce diversity as a priority:

- 44% record or collect data on whether staff are disabled.
- 36% record or collect data on employee ethnicity.
- 23% collect data on pay and progression relating to whether staff are ethnic minorities or disabled.
- 3% analysed the data collected on pay and progression.

Over half of employers reported that data may not have been collected as to do so would be intrusive or onerous. The EHRC has pledged to work with the government and other organisations to provide guidance for employers on collecting, using and reporting on employee ethnicity and disability. It also says that, by April 2020, employers with over 250 employees should be legally obliged to report on ethnicity and disability in recruitment, retention and progression and analyse their findings in an action plan. Deputy Chair of the EHRC Caroline Waters says "collecting meaningful data will give employers the insight they need to tackle the underlying causes of inequality". She argues that a similar model to mandatory gender pay gap reporting should be used to tackle unfairness for ethnic minority and disabled staff in the workplace.



# Valemus Law. An exceptional business law firm.

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## FOR MORE INFORMATION, CONTACT US.

2nd Floor, 9 Savoy Street
London WC2E 7EG

+ 44 (0)330 100 0320

info@valemuslaw.com

**www.valemuslaw.com**