

	Key updates
FID/Manninen claims	<ul style="list-style-type: none"> • A hearing for the test claim by BT Pension Scheme was held on 14 December 2009 – 18 December 2009, after some delay, we now expect a decision in January 2011. • McGrigors have filed detailed Grounds of Appeal in the test case. HMRC have filed their Statement of Case. Facts not in dispute are to be agreed. • LCCPF has submitted a Manninen claim of £9,136,142 and a FID claim of £1,167,065, respectively, in June 2007. • In the course of preparing the detailed Grounds of Appeal KPMG and McGrigors have formed the view, with Counsel, that third country pre-1994 Manninen claims are not a sustainable element of this claim and should be withdrawn. The above Manninen claim values are the amended values so may not tie into your own records. • The judgment of the High Court in the <i>FII GLO</i> has been handed down. It is broadly helpful to the appeal before the Special Commissioners. However, many aspects of it relate to the equivalent High Court claims, which have been stayed. • Timetable of the litigation can be found opposite.

