



**CL-2018-000297, CL-2018-000404, CL-2018-000590 and CL-2019-000487**

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

CL-2018-000297

**BEFORE THE HON. MR JUSTICE ANDREW BAKER**

**14 December 2020**

**(in public by remote hearing conducted via Microsoft teams)**

**BETWEEN:**

**SKATTEFORVALTNINGEN**

**(the Danish Customs and Tax Administration)**

**Claimant**

**-and-**

**SOLO CAPITAL PARTNERS LLP (in special administration) &  
OTHERS**

**Defendants**

---

**IRS CONFIDENTIALITY ORDER**

---

**UPON** there being four 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**"), which were consolidated by the Orders of Mr Justice Jacobs dated 27 June 2018 and Mrs Justice Cockerill dated 12 October 2018 and Mr Justice Andrew Baker dated 11 May 2020 (the "**Consolidated Proceedings**") involving numerous parties (each, a "**Party**").

**AND UPON** orders for disclosure being made in the Consolidated Proceedings, including an Order dated 16 January 2020 (as amended by an Order dated 24 April 2020) that the Claimant provide rolling disclosure on

various dates of documents relevant to various issues for disclosure set out in the “**Disclosure Spreadsheet**” attached to the Order dated 16 January 2020.

**AND UPON** the IRS having sent or provided certain non-public documents to the Claimant relating to the subject of the Consolidated Proceedings, which the IRS maintains are confidential and whose use and disclosure it wishes to restrict (the “**IRS Confidential Documents**”).

**AND UPON** an application by the Claimant dated 13 November 2020 (the “**IRS Confidentiality Application**”) for an order regulating the use and disclosure by any Party (and associated persons as set out in paragraph 4(b)(i) below, each an “**Associated Person**”) of IRS Confidential Documents and any information derived from any IRS Confidential Documents of which such Party or Associated Person is not aware from any other non-confidential source (the “**IRS Confidential Information**”, together with the IRS Confidential Documents, the “**IRS Confidential Material**”).

**AND UPON** the Claimant undertaking by its solicitors to make an application pursuant to paragraph 6 below for a further confidentiality order governing the use of IRS Confidential Material at any trial hearing in the Consolidated Proceedings (which, for the avoidance of doubt, includes any preliminary issue trial).

**AND UPON** hearing the submissions of counsel for the Claimant.

**AND UPON** the Court being satisfied that the order below is necessary in the interests of justice.

**IT IS ORDERED THAT:**

1. When providing its Extended Disclosure, the Claimant shall signify any IRS Confidential Material by the use of “CONFIDENTIAL: IRS DOCUMENT” stamped on the face of the disclosed copy documents. Where only part of a document contains IRS Confidential Material the document will be stamped “CONFIDENTIAL: IRS DOCUMENT” and such

part shall be identified through yellow highlighting. Where a stamped document contains no highlighting, the entirety of the document shall be subject to the terms of this Order.

2. Pursuant to CPR r39.2(3)(a),(c) and (g), and unless otherwise ordered hereafter, any and all references to the content of any IRS Confidential Material in any hearings in the Consolidated Proceedings other than a trial hearing shall be heard in private and, pursuant to section 11 of the Contempt of Court Act 1981, there shall be no reporting of such content.
3. Pursuant to CPR r31.22(2), unless the court gives permission no use may be made outside the Consolidated Proceedings of IRS Confidential Material, even where that material has been read to or by the Court or referred to at a hearing, other than a trial hearing, held partly or wholly in public.
4. Pursuant to CPR 5.4C(2), 5.4C(4)(c)(d), 5.4C(6) and 3.1(2)(m):
  - a) the “IRS Confidential Exhibit” to the Eighth Witness Statement of Alan Sheeley dated 13 November 2020 shall be treated as having been filed at Court under seal and shall remain sealed and held with the Court office on the terms of this Order;
  - b) to the extent that any party to the Consolidated Proceedings (each, a “**Party**”) or lawyer acting on behalf of such Party wishes to use any IRS Confidential Material in the course of the Consolidated Proceedings otherwise than at a trial hearing (including but not limited to by considering or making reference to the content of the IRS Confidential Material for the purpose of preparing any applications, statements of case, witness statements, expert reports or skeleton arguments):
    - i) such Party or lawyer acting on behalf of such Party (each a “**Permitted Discloser**”) shall only disclose IRS Confidential Material, on the terms set out in sub-paragraph (ii) below, to the following persons associated with a Party:
      - 1) any Party (including any litigant-in-person) or director, officer or employee of a Party;

- 2) any lawyer acting for a Party (including a barrister or a solicitor or other legal professional acting for a Party);
  - 3) any expert acting for a Party to the extent that the Permitted Discloser considers in good faith that it is necessary for such expert to provide a written opinion, or to prepare to testify or assist the Party in the prosecution or defence of the Consolidated Proceedings;
  - 4) any individual that the Permitted Discloser considers in good faith to be personally indicated to be the author, addressee or a copy recipient of a document or to have personal knowledge of the content of IRS Confidential Material;
  - 5) any actual or prospective witness of a Party to whom the Permitted Discloser considers in good faith that it is necessary to disclose the IRS Confidential Material for the purpose of taking evidence or taking instructions for the purpose of the Consolidated Proceedings;
  - 6) any e-disclosure provider acting for a Party for the purposes of being uploaded to an e-disclosure platform.
- ii) any disclosure of IRS Confidential Material by a Permitted Discloser pursuant to sub-paragraph (i) above shall be subject to the recipient first confirming in signed writing (including by an electronic signature) by execution of an agreement in the form of Schedule 1 to this Order that:
- 1) he or she agrees to abide by the terms of this Order, a copy of which has been provided to him/her;
  - 2) he or she will keep confidential and not disclose the content of any IRS Confidential Material to any third party save in so far as permitted by this Order;
- c) where any Party wishes to include reference to the content of any IRS Confidential Material in a document to be filed or served in the Consolidated Proceedings (including but not limited to any

application, statements of case, witness statement, expert report or skeleton argument), such Party:

- i) shall prepare and file at Court a redacted version of such document(s), which does not reveal or disclose that content;
    - ii) prepare an unredacted version of the relevant document(s) clearly marked as “confidential” to be served on any other Party and, if necessary for a hearing, to be filed with the Clerk to Mr Justice Andrew Baker (or such other Judge before whom the relevant hearing will take place);
  - d) unless otherwise ordered, the following documents shall only be included in confidential hard copy or electronic bundles for the purposes of the Consolidated Proceedings with access restricted to persons covered by sub-paragraph 4(b)(i) of this Order:
    - i) the IRS Confidential Exhibit to the Eighth Witness Statement of Alan Sheeley dated 13 November 2020;
    - ii) any other document which contains an unredacted reference to the content of the IRS Confidential Material (including any document(s) covered by sub-paragraph 4c)ii) above).
  - e) any non-party wishing to obtain a copy of any of the documents referred to in sub-paragraph 4d) above must file an application notice in accordance with CPR Part 23 and serve it on the Claimant via their solicitors Pinsent Masons, giving at least 14 days’ notice of any such application.
5. The Claimant may redact the following information in the IRS Confidential Material:
- a) The name of any IRS employee, officer or agent, or any US government employee. Where the name of an IRS employee, officer or agent or a US government employee is redacted in any IRS Confidential Material, the redacted name shall be replaced by a cipher;

- b) The address, email address, telephone number, or other contact information for any IRS employee, officer or agent or any US government employee; and
  - c) Information relating to third parties who are not involved in the Consolidated Proceedings or in the transactions which are the subject matter of the Consolidated Proceedings.
6. The above orders shall remain in place pending further order of the Court, in respect of which there shall be a general liberty to apply for any party in the Consolidated Proceedings.
7. Costs in the case.

**Schedule 1 - Recipient Agreement (paragraph 4(b)(ii))**

I have been provided with a copy of the Order of Mr Justice Andrew Baker dated 14 December 2020 in the matter of Skatteforvaltingen v Solo Capital Partners (in Special Administration) and others (Court File Nos. CL-2018-000297, CL-2018-000404, CL-2018-000590 and CL-2019-000487) (the "**Order**").

I agree to abide by the terms of the Order. I also agree to keep confidential and not disclose the content of any IRS Confidential Material (as defined in the Order) to any third party save in so far as permitted by the Order.