



IN THE HIGH COURT OF JUSTICE
CHANCERY DIVISION

BETWEEN :

JOLYON TOBY DENIS MAUGHAM QC

Claimant

- and -

UBER LONDON LIMITED

Defendant

EXHIBIT "JM1"

This is the Exhibit marked "JM1" referred to in the Witness Statement of Jolyon Maugham dated 15 June 2017.



Uber must pay all of its taxes

by **Good Law Project Limited**
Legal Campaign
Lawyers: Good Law Project
London, United Kingdom



Good Law Project Limited

My name is Jo Maugham QC. I direct the Good Law Project Limited which uses the law to deliver a progressive society.

Funded
on 31st March 2017
£107,650
pledged by 3394 people

We have issued proceedings

May 26, 2017

Earlier this week we issued proceedings against Uber London Limited.

Those who funded the action will have noticed that there was a delay between the funds being collected and proceedings being issued. This was to address the question of costs in more detail.

Uber have instructed Herbert Smith Freehills (“**HSF**”) to act for them in the proceedings and HSF have written several letters stating that Uber will look to recover its costs from Good Law Project Director, Jo Maugham, if they lose. This is no small matter: it is perfectly possible that Uber’s costs of litigating the matter will reach £1m in the High Court alone. And, absent costs protection, that burden will fall on him personally.

Following that correspondence we took advice from a QC who specialises in costs. Having taken that advice we were able to issue proceedings. But we will need to resolve the costs issue early on in proceedings.

We appreciate that many of those who funded this case want to see it move forward quickly. Legally, we are on strong ground. Indeed, following the decision of the Advocate General we are on even stronger ground than we appreciated when the litigation was crowdfunded. And that is the most important point. However, it would be foolish to underestimate Uber's desire to hold on to what could very easily be £1bn of tax it has avoided and interest on that tax.

We will, of course, keep you updated as matters progress.

The 'stretch' target

April 3, 2017

Thank you for your support.

As you will have noticed we have now hit the initial fundraising target. This means we are in a position to commence proceedings against Uber. The legislation gives Uber a period of time to provide us with a VAT receipt - until the middle of this month - and this means we can't sue it until that period of time has run out. But we will not drag our heels. Last week - even before the fundraising target was hit - I asked the barrister team to start drafting the claim against Uber and I hope and expect we will be in a position to start proceedings against them in the High Court before the end of the month.

Some people have asked why the funding target has been raised.

If you read the original listing it explains that it is very difficult to work out how much a case like this will cost and it points out that £75k is unlikely to be enough. I also said this on twitter a number of times whilst we were raising the £75k. And although £75k is a lot of money, remember, the case could well be worth billions of pounds to Uber.

Because the barristers and solicitors are working at low rates, I think £75k will take us most but not all of the way. If we don't hit the raised target I am likely to need to seek more crowdfunding later on. But we will still take the initial steps. Indeed, I cannot absolutely rule out the possibility that we will need to raise more money even if we do hit the raised target. But I will try very hard to avoid that possibility.

Yes, I could have asked for more money to start with - but sometimes people like to see how you spend the money they've given you before they give you more. And if you ask for too high a target you run the risk that you won't hit it and you won't be able to do anything. So I exercised my judgment.

In the meantime, you should make sure that your MP understands your frustration at the fact that it is you who is having to pay to challenge Uber's tax avoidance. You should ask him or her why HMRC isn't doing it.

Thanks, again, for your support. I know the money you pledged was hard earned.

Jo Maugham

The word "justice" is written in a bold, lowercase, blue sans-serif font.

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