

# Laurence Page to appear in The Supreme Court- Skatteforvaltningen v Sanjay Shah and others

On the 5th and 6th July, [Laurence Page](#) will be in The Supreme Court as part of the counsel team for the appellants in Skatteforvaltningen v Sanjay Shah and others, supporting the Judgment of Mr Justice Andrew Baker, and appealing against the Judgment of The Court of Appeal. The appeal raises an important point of public international law known as the revenue rule. This claim has already been the subject of two preliminary issue trials. Subject to the outcome of the appeal, the matter is listed for a main trial in the Commercial Court commencing in April 2024 to determine the claimant's allegations of deceit and unlawful means conspiracy arising from a dividend arbitrage trading strategy known as 'cum-ex' in which the claimant is alleged to have lost c£1.5 billion in tax revenue.