

January 8, 2014

[2013](#) | [2014](#)

2014

Enforcement

Enforcement law is expected to undergo significant change in 2014. The relevant provisions of the Tribunals, Courts & Enforcement Act 2007 are reported to be coming into effect in April. Procedures will also be affected by the introduction of the single county court. Draft court rules are awaited. Reform of bailiff action may also proceed. The Government published its response to consultation on its proposals during 2013 (see [Tribunals, Courts & Enforcement Act 2007](#)).

2013

Jackson reforms

The Jackson reforms largely came into force in April 2013. As well as making many changes to the rules on recoverable costs, the amendments heralded a new era of low tolerance where parties to litigation breach the court rules, practice directions or orders. The Court of Appeal in *Mitchell v. News Group Newspapers* confirmed the courts will now rarely grant relief from sanction unless the procedural default resulted from matters beyond the party's reasonable control (see [Court of Appeal Warning: Expect No Mercy](#)).

Legal advice privilege

In R (Prudential plc) v. Special Commissioners of Income Tax [2013] UKSC1, the Supreme Court refused to extend legal advice privilege to accountants giving legal advice on tax matters. Legal advice privilege remains restricted to communications with members of the legal profession. The court held it is for Parliament to decide whether to extend its ambit (see [Supreme Court judgment – source: BAILII](#)).

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