

Countryside and Rights of Way Panel

Friday 11 August 2023 10:00 Oak Room, County Buildings, Stafford

The meeting will be webcast live and archived for 12 months. It can be viewed at the following link: https://staffordshire.public-i.tv/core/portal/home

> John Tradewell Deputy Chief Executive and Director for Corporate Services 3 August 2023

Agenda

Apologies 1.

- 2. **Declaration of Interest**
- 3. Minutes of meeting held on 14 July 2023 (Pages 1 - 6)
- **Proposed Addition to the Scheme of Delegation** 4. (Pages 7 - 10) for the Handling of Section 53 Applications
- 5. S53 Application to add Footpath from (Pages 11 - 28) Hollyhurst Lane to Blythe Bridge Bank, Kingstone (LJ629G)

6. Exclusion of the Public

The Chairman to move:

"That the public be excluded from the meeting for the following items of business which involve the likely disclosure of exempt information as defined in the paragraphs of Part 1 of Schedule 12A (as amended) of the Local Government Act 1972 indicated below".

Part Two

(All reports in this section are exempt)

	Membership
Jak Abrahams Philip Hudson Robert Pritchard David Smith	Paul Snape Jill Waring Mark Winnington (Chair)

Notes for Members of the Press and Public

Filming of Meetings

Staffordshire County Council is defined as a Data Controller under the Data Protection Act 2018. The County Council has agreed that public meetings should be the subject of live web transmission `webcasting'. Fixed cameras are located within meeting room for this purpose.

The webcast will be live on the County Council's website and recorded for subsequent play-back for 12 months. The recording will also be uploaded to YouTube. By entering the meeting room and using the seats around the meeting tables you are deemed to be consenting to being filmed and to the possible use of those images and sound recordings for the purpose of webcasting.

If you have privacy concerns about the webcast or do not wish to have your image captured, then please contact the Member and Democratic Services officer named at the top right of the agenda.

Recording by Press and Public

Recording (including by the use of social media) by the Press and Public is permitted from the public seating area provided it does not, in the opinion of the chairman, disrupt the meeting.

NIL

Minutes of the Countryside and Rights of Way Panel Meeting held on 14 July 2023

	Attendance
Jak Abrahams David Smith	Paul Snape

Present: Mark Winnington (Chair)

Also in attendance:

Apologies: Philip Hudson, Robert Pritchard and Jill Waring

Part One

12. Declaration of Interest

The Chairman declared that a number of Landowners referred to as making representations in relation to item no. 16 below were known to him.

13. Minutes of meeting held on 23 June 2023

Decided – That the minutes of the meeting held on 23 June 2023 be confirmed and signed by the Chairman.

14. S53 Application for upgrading to a Restricted Byway part of Public Footpath 12, Grindon Parish between Fleets Lane and BW9 Grindon

The Panel considered a report by the Director for Corporate Services on an application submitted under Section 53 of the Wildlife and Countryside Act 1981 for the upgrading of Public Footpath No. 12 between Fleets Lane and BW9 Grindon to a Resticted Byway on the Definitive Map of Public Rights of Way.

The Director verbally presented various legal, documentary and historical pieces of evidence relevant to the application, explaining that the Panel was required to consider in totality all available evidence and apply relevant legal tests when deciding whether to accept or reject the application.

The Panel was presented with the following evidence:

- A. Copy of application and associated submitted letters and documents
- B. Plan of claimed route
- C. OS One inch map
- D. Ordnance Survey Manual

- E. OS 25-inch map
- F. 1929 Handover Map for Leek Rural
- G. Landowner questionnaire from Landowner No. 1
- H. Landowner questionnaire from Landowner No. 2
- I. Copy of correspondence and further evidence submitted by the applicant and copy of officer's response and copy of Parish Survey Card.

Decided -

(i) that the evidence submitted by the applicants and that discovered by the County Council is insufficient to show that Public Footpath 12 between Fleets Lane and BW9 Grindon should be regraded to a Restricted Byway.

(ii) that no Order under section 53(3(C)(ii) be made to upgrade part of Public Footpath 12, Grindon shown on the plan attached at Appendix B to the Definitive Map and Statement of Public Rights of Way for the District of Staffordshire Moorlands as a Restricted Byway.

15. S53 Application for the Addition of a Public Footpath From the B5026 to the Highway to Chebsey, Parish of Chebsey - LJ612GA

The Panel considered a report by the Director for Corporate Services on an application submitted under Section 53 of the Wildlife and Countryside Act 1981 for the addition of a Public Footpath from the B5026 to the highway to Chebsey in the Parish of Chebsey on the Definitive Map of Public Rights of Way.

The Director verbally presented various legal, documentary and historical pieces of evidence relevant to the application, explaining that the Panel was required to consider in totality all available evidence and apply relevant legal tests when deciding whether to accept or reject the application.

The Panel was presented with the following evidence:

- A. Copy of application
- B. Plan
- C. Railway Plan 1898
- D. Ordnance Survey Plans 1889 and 1901
- E. Landowner Responses
- F. Statutory Consultee Responses
- G. Parish Survey Card.

Decided -

(i) that the evidence submitted by the applicant shown as Appendix A to

the report is sufficient to show the Public Footpath may be Reasonably Alleged to subsist along the route marked A to B on the Plan submitted at Appendix B to the report.

(ii) that an Order be made to add the right of way shown marked A to B on the plan attached at Appendix B to the Definitive Map and Statement of Public Rights of Way for the Borough of Stafford; the minimum width for the right of way to be 1.5 metres where it was formerly a field edge route and 1 metre where it was formerly a cross field route.

16. S53 Application for the Addition of a Public Footpath from B5026 to the Highway at Oxleasows, Chebsey - LJ612GB

The Panel considered a report by the Director for Corporate Services on an application submitted under Section 53 of the Wildlife and Countryside Act 1981 for the addition of a Public Footpath from the B5026 to the highway at Oxleasows, Chebsey on the Definitive Map of Public Rights of Way.

The Director verbally presented various legal, documentary and historical pieces of evidence relevant to the application, explaining that the Panel was required to consider in totality all available evidence and apply relevant legal tests when deciding whether to accept or reject the application.

The Panel was presented with the following evidence:

- A. Copy of application
- B. Plan
- C. Railway Plan 1898
- D. Ordnance Survey Plan 1901
- E. Landowner Responses
- F. Statutory Consultee Responses

Decided -

(i) that the evidence submitted by the applicant shown as Appendix A to the report is sufficient to show the Public Footpath may be Reasonably Alleged to subsist along the route marked A to B on the Plan submitted at Appendix B to the report.

(ii) that an Order be made to add the right of way shown marked A to B on the plan attached at Appendix B to the Definitive Map and Statement of Public Rights of Way for the Borough of Stafford; the minimum width of the right of way to be 1.5 metres throughout its length.

17. S53 Application for the Addition of a Public Footpath from the B5026 to the Public Path at the Railway Boundary, Chebsey -LJ612GC

The Panel considered a report by the Director for Corporate Services on an application submitted under Section 53 of the Wildlife and Countryside Act 1981 for the addition of a Public Footpath from the B5026 to the public path at the railway boundary, Chebsey on the Definitive Map of Public Rights of Way.

The Director verbally presented various legal, documentary and historical pieces of evidence relevant to the application, explaining that the Panel was required to consider in totality all available evidence and apply relevant legal tests when deciding whether to accept or reject the application.

The Panel was presented with the following evidence:

- A. Copy of application
- B. Plan
- C. Railway Plan 1898
- D. Ordnance Survey Plan 1889
- E. Landowner Responses
- F. Statutory Consultee Responses
- G. Realignment of PF11 (detail)

In considering the application, members queried the legal position when documentary evidence showed a Public Footpath to have been likely to exist but the line of that footpath had been lost due to development such as rail lines. It was explained that in such circumstances the possible extinguishment of any section of a newly defined Public Footpath would be dealt with as an Order was being progressed.

Decided -

(i) that the evidence submitted by the applicant shown as Appendix A to the report is sufficient to show that a Public Footpath is Reasonably Alleged to subsist along the route marked A to B on the Plan submitted at Appendix B to the report.

(ii) that an Order be made to add the right of way shown marked A to B on the plan attached at Appendix B to the Definitive Map and Statement of Public Rights of Way for the Borough of Stafford; the minimum width of the right of way to be 1 metre throughout its length.

18. S53 Application for the Addition of a Public Footpath from the Highway to Chebsey to the Highway to Norton Bridge, Chebsey -LJ612GD

The Panel considered a report by the Director for Corporate Services on an application submitted under Section 53 of the Wildlife and Countryside Act

1981 for the addition of a Public Footpath from the highway to Chebsey to the highway to Norton Bridge Chebsey on the Definitive Map of Public Rights of Way.

The Director verbally presented various legal, documentary and historical pieces of evidence relevant to the application, explaining that the Panel was required to consider in totality all available evidence and apply relevant legal tests when deciding whether to accept or reject the application.

The Panel was presented with the following evidence:

- A. Copy of application
- B. Plan
- C. Railway Plan 1872
- D. Ordnance Survey Plan 1880
- E. Parish Survey Card and Plan 1951
- F. Statutory Consultee Responses
- G. Extract from Book

Decided -

(i) that the evidence submitted by the applicant shown at Appendix A to the report is sufficient to show the Public Footpath may be Reasonably Alleged to subsist along the route marked A to B on the Plan submitted at Appendix B to the report.

(ii) that an Order be made to add the right of way shown marked A to B on the plan attached at Appendix B, to the Definitive Map and Statement of Public Rights of Way for the Borough of Stafford; the minimum width of the footpath to be 1 metre throughout its length.

Chair



Countryside and Rights of Way Panel - Friday 11 August 2023

Audit and Standards Committee - Tuesday 19 September 2023

Proposed addition to the Scheme of delegation in relation to the Handling of S53 Applications under the Wildlife and Countryside Act 1981

Recommendation

I recommend:

- **a.** That the Panel support the proposed measures set out in paragraph 10 of this report.
- **b.** That the proposed addition to the Scheme of Delegation be referred to the Audit and Standards Committee and Full Council, with the recommendation that it be approved, and that the Constitution and Scheme of Delegation be updated accordingly.

Local Member Interest:

N/A

Report of the Deputy Chief Executive and Director for Corporate Services

Report

Summary

- 1. Under the County Council's Constitution this Panel is authorised to carry out the duties of the County Council in respect of S53 of the Wildlife and Countryside act, 1981. In addition, the Constitution enables this Panel to delegate its functions to another Authority.
- 2. The Panel is being asked to approve an addition to the Scheme of delegation in relation to S53 applications.



Background

- 3. Staffordshire County Council is the authority responsible for maintaining the Definitive Map and Statement of Public Rights of Way as laid out in section 53 of the Wildlife and Countryside Act 1981 ("the 1981 Act"). Determination of applications made under the Act to modify the Definitive Map and Statement of Public Rights of Way, falls within the terms of reference of the Countryside and Rights of Way Panel of the County Council's Regulatory Committee ("the Panel").
- 4. At present the Council deals with and works on applications, as far as is practicable, in the order in which applications were originally received. This is considered to be the fairest and most equitable mechanism with regard to all parties in the current circumstances.
- 5. This mechanism has been affected in recent years by the number of applications which the Council has been directed to determine by the Secretary of State. Consequently, directed applications are dealt with in the order of the date determined by the Secretary of State or as close to that schedule as feasible.
- 6. At the 23 June 2023 meeting of this Panel members approved a new Priority Criteria for prioritising the *Determination* stage of S53 applications and I was granted delegated powers to exercise the Councils discretion to apply that new Criteria.
- 7. This delegation together with the additional resources allocated to this function means that whilst we are processing initial applications for determination more speedily, it is creating a backlog of Definitive Map Modification Orders (DMMO) to be made. That backlog currently stands at 83. I am concerned that in some circumstances the backlog is not in the overall interest of the Council itself, in particular:
 - a) where an application has been the subject of Court proceedings requiring the Council to obtain such a level of legal expertise and advice, that any potential delay in making an order might result, over time, in the loss of that knowledge. or
 - b) Where pending cases are linked to routes which may be affected by major projects such as HS2.
- 8. To address these specific issues, I'm requesting a further delegated authority to prioritise the making of Orders in either of the above two instances.



Proposed updates to Scheme of Delegation.

- 9. To remind members I am currently authorised:
 - a. To determine applications for Modification Orders under the Wildlife and Countryside Act 1981 unless, after consultation with the local County Councillor(s) for the area concerned and the Director for Economy, Infrastructure and Skills, they decide that the matter in question ought to be determined by the Countryside and Rights of Way Panel.
 - b. To determine whether an applicant's details should be removed from the Register of Applications made under Paragraph 2(3) of the Public Rights of Way (Register of Applications under Section 53(5) of the Wildlife and Countryside Act 1981)(England) Regulations 2005.
 - *c.* To exercise the County Council's discretion as set out in section 3 of the Priority Scheme.
 - d. To delegate the County Council's surveying authority powers in respect of any cross-boundary application to the appropriate neighbouring authority as and when such action would prove beneficial both in terms of the effective use of resources and processing of the s53 application.
- 10. Members are asked to approve the inclusion of the new Delegation:
 - e. To prioritise the making of Definitive Map Modification Orders in circumstances where:
 - a. an application has been the subject of court proceedings which has required the Council to obtain such a level of legal expertise and advice, that any potential delay in making an order might result, over time, in the loss of that knowledge, or
 - b. routes may be affected by major projects, such as HS2.

Resource and Financial Implications

11. The proposal aims to make best use of the councils' resources.



Risk and Legal Implications

12. The delegation of decision-making powers need to be properly justified and authorised to avoid challenge to any proposed action on a DMMO application.

List of Background Documents/Appendices:

Contact Details

Report Author:
Job Title:
Telephone No.:
E-Mail Address:

Simon Humble Democracy and Governance Officer 01785 278044 simon.humble@staffordshire.gov.uk

	embers' Interest
Phillip Atkins	East Staffs Borough

Countryside and Rights of Way Panel -

Wildlife and Countryside Act 1981

Application for Adding of footpath from Hollyhurst Lane to Blythe Bridge Bank Kingstone

Report of the Director for Corporate Services

Recommendation

- 1. That the evidence submitted by the applicant and that discovered by the County Council is insufficient to conclude that a public footpath does exist.
- 2. That an Order should not be made to amend the Definitive Map and Statement of Public Rights of Way for the District of East Staffordshire.

PART A

Why is it coming here – what decision is required?

- 1. Staffordshire County Council is the authority responsible for maintaining the Definitive Map and Statement of Public Rights of Way as laid out in section 53 of the Wildlife and Countryside Act 1981 ("the 1981 Act"). Determination of applications made under the Act to modify the Definitive Map and Statement of Public Rights of Way, falls within the terms of reference of the Countryside and Rights of Way Panel of the County Council's Regulatory Committee ("the Panel"). The Panel is acting in a quasi-judicial capacity when determining these matters and must only consider the facts, the evidence, the law and the relevant legal tests. All other issues and concerns must be disregarded. The purpose of this investigation is to establish what public rights, if any, already exist even though they are not currently recorded on the Definitive Map and Statement of Public Rights of Way.
- 2. To consider an application attached at Appendix A from Martin Reay for an Order to modify the Definitive Map and Statement for the District of East Staffordshire. The effect of such an Order, should the application be successful, would:

(i) see the addition of a footpath from Hollyhurst lane to Blythe Bridge Bank;

(ii) The lines of the alleged footpath which are the subject of the application are shown highlighted and marked A – B on the plan attached as Appendix B.

3. To decide, having regard to and having considered the Application and all the available evidence, and after applying the relevant legal tests, whether to accept or reject the application.

Application Details- Documentary Evidence submitted by the applicant

- **1.** The applicant has submitted in support of his claim:
 - i) a deposited railway plan and
 - ii) a tithe map for the area of Kingstone.

Copies of the above can be found at Appendix C

Analysis of Documentary Evidence

Deposited Railway Plan

- **2.** The applicant has provided a traced copy of a Deposited Railway Plan dated 1845. It is alleged that this plan shows the claimed route as a public foot road.
- **3.** On review of the tracing, the alleged route is shown as 43a. Reverend Egerton Arden Bagot is recorded as the landowner responsible for the maintenance of the route. From the tracings it shows that at the time it was classed as a Public Foot Road, which could suggest the existence of a public right of way.
- **4.** No updated plans were submitted so we must assume this was the final version plan which was deposited.
- **5.** Deposited Railway Plans were drawn up to show where a railway was intended to run, and the proposed route was surveyed. Surveys, plans and books of reference were compiled which showed who owned the land crossed by the proposed railway. It was not the primary purpose of deposited plans to record highways of any description. The plan allotted plot numbers to each strip of land affected.
- **6.** These Acts and plans should not be considered conclusive evidence but looked at and evaluated alongside other historical evidence. They should be regarded as good, or persuasive, evidence to support the existence of a public right of way.
- 7. The Deposited Railway Plan that has been provided does support the physical existence of the route as a public footpath however this evidence alone is not strong enough to warrant adding the route to the Definitive Map based on reasonable allegation as this was not the primary purpose of this type of document.
- **8.** The applicant has also provided a copy of the Kingstone tithe map dated 1838 which appears to show a route along the same line as the alleged route as an untaxed path.
- **9.** The sole purpose of the tithe documentation was to identify land subject to paying the tithe. Commissioners would often use highways to orientate the map and locate the plots shown but their primary purpose

was not concerned with highways. Some awards did show footpaths and bridleways as they affected the value of the land and carriageways were shown as separate.

- **10.** On their own tithe maps and awards are not evidence as to the public nature of a particular route but may add to the supporting evidence.
- **11.** The tracing of the tithe that has been provided appears to show a route which follows a similar line to the alleged route. However, there is nothing to distinguish the status of the route or whether it was public or private.
- 12. The line of the alleged route on the tracing provided by the applicant starts at Hollyhurst Lane and follows a generally North eastly direction before curving to the west and eventually joining Blythe Bridge Bank. This follows a similar route to the route that appears on the Deposited Railway Plan.
- **13.** However, officers have compared this tracing to the tithe map the County Records Office hold and their digitised tithe maps online. On review of the tithe map there does not appear to be a route running along the same line as the alleged route.
- **14.** The plot numbers shown on the tracing provided by the applicant and the digitised tithe map also do not match. A screen shot of the digitised tithe map showing the area of land in question can be found at Appendix D.
- **15.** It is not clear to officers why the plot numbers on the tracing provided by the applicant differ from the online map, and as the online map is a record of the original map we must take that the online map is a true record of the document and what it shows.
- **16.** The tithe map which has been viewed online is the Kingstone tithe map dated 1838 which is the same document as stated on the tracing provided by the applicant.

Evidence submitted by the Landowners

- **17.** The Council had written to the Landowners detailed on the Form 3 submitted by the applicant.
- **18.** Only one Landowner responded. However the owner/occupier form he completed stated that he was in fact a tenant farmer and did not own any of the affected land.
- **19.** He provided address' for the two Landowners that the applicant had already provided.
- **20.** No response was received from either Landowner.

Comments received from statutory consultees

- **21.** The Council had written to the statutory consultees when the application was received and to date has received two responses.
- **22.** The Ramblers' Association district footpath secretary at the time acknowledged receipt of the letter however he could not provide any supporting evidence in relation to the alleged route.
- **23.** The second response was received from The Peak and Northern Footpaths Society, who also had no evidence to support the alleged route.

Legal tests

- **24.** There is a two stage test, one of which must be satisfied before a Modification Order can be made. All the evidence must be evaluated and weighed and a conclusion reached whether on the balance of probabilities either:
 - (a) the alleged right subsists or;
 - (b) is reasonably alleged to subsist.
- **25.** Thus there are two separate tests. For the first test to be satisfied, it will be necessary to show that on the balance of probabilities the right of way does exist.
- **26.** For the second test to be satisfied, the question is whether a reasonable person could reasonably allege a right of way exists having considered all the relevant evidence available to the Council. The evidence necessary to establish a right of way which is "reasonably alleged to subsist" over land must be less than that which is necessary to establish the right of way "does subsist".
- **27.** If a conclusion is reached that either test is satisfied, then the Definitive Map and Statement should be modified.

Summary

- **28.** The application is made under Section 53(2) of the 1981 Act.
- **29.** In this instance the applicable section of the Wildlife and Countryside Act 1981 is section 53(3)(c)(i).
- **30.** The evidence provided it not strong enough to support the inclusion of a route on the Definitive Map and Statement. The evidence would not satisfy the Second Test that is, the route cannot be reasonably alleged to subsist.
- **31.** The Deposited Railway Plan received no objections in 1845, one could argue that this supports the physical existence of the route as a public footpath. The route is clearly marked as a foot road and has been given

the number 43A. However, this evidence alone is not sufficient to add the route to the Definitive Map.

- **32.** When we consider tithe maps in general, they are not considered to be firm evidence on their own.
- **33.** When we consider the tithe map that has been provided by the applicant and the evidence that has been discovered by officers when comparing the tithe map with the online map this evidence can not be considered to support the claim that a route should be added to the Definitive Map.
- **34.** Having considered all evidence presented and having further looked into this, it is your Officers opinion that the evidence is not strong enough to support the claim that a route exists as a public footpath either on the balance of probabilities or reasonable allegation.

Conclusion

- **35.** In light of the evidence, as set out above, it is your officers opinion that the evidence fails to show that a public right of way, with the status of Public Footpath, which is not shown on the map and statement does exist.
- **36.** It is the opinion of your officers that the County Council should not make a Modification Order to add the alleged footpath on the Definitive Map and Statement of Public Rights of Way.

Recommended Option

37. To **reject** the application based upon the reasons contained in the report and outlined above and to decide to **not** make an Order to add the alleged route to the Definitive Map and Statement of Public Rights of Way.

Other options Available

38. The Panel has the authority to reach a different decision and therefore can accept the application to make an Order to add the alleged route to the Definitive Map and Statement of Public Rights of Way.

Legal Implications

39. The legal implications are contained within the report.

Resource and Financial Implications

- **40.** The costs of determining applications are met from existing provisions.
- **41.** There are, however, additional resource and financial implications if decisions of the Registration Authority are challenged by way of appeal to the Secretary of State for Environment, Food and Rural Affairs or a further appeal to the High Court for Judicial Review.

Risk Implications

42. In the event of the Council making an Order any person may object to that order and if such objections are not withdrawn the matter is referred to the Secretary of State for Environment under Schedule 15 of the 1981 Act. The Secretary of State would appoint an Inspector to consider the

matter afresh, including any representations or previously unconsidered evidence.

- **43.** The Secretary of State may uphold the Council's decision and confirm the Order; however there is always a risk that an Inspector may decide that the County Council should not have made the Order and decide not to confirm it. If the Secretary of State upholds the Council's decision and confirms the Order it may still be challenged by way of Judicial Review in the High Court.
- **44.** Should the Council decide not to make an Order the applicants may appeal that decision under Schedule 14 of the 1981 Act to the Secretary of State who will follow a similar process to that outlined above. After consideration by an Inspector the County Council could be directed to make an Order.
- **45.** If the Panel makes its decision based upon the facts, the applicable law and applies the relevant legal tests the risk of a challenge to any decision being successful, or being made, are lessened. There are no additional risk implications.

Equal Opportunity Implications

46. There are no direct equality implications arising from this report.

J Tradewell Director for Corporate Services **Report Author: Rebecca Buckley** Ext. No: **Background File:** LJ629G

INDEX TO APPENDICES

Appendix A	Copy of application and associated submitted letters and documents
Appendix B	Plan of claimed route
Appendix C	Documentary Evidence
Appendix D	Evidence discovered by officers

Form 1

(J629G

FORM OF APPLICATION FOR MODIFICATION ORDER

WILDLIFE AND COUNTRYSIDE ACT 1981

Definitive Map and Statement - Staffordshire County Council

District of EAST STAFFS

To: Staffordshire County Council PO Box 11 County Buildings Stafford ST16 2LH

	1/We M. NEW!
	1/We M. NEAN of SI TITHE BARN PD STAFFORD
	hereby apply for an order under Section 53(2) of the Wildlife and Countryside Act 1981 modifying the definitive map and statement for the area by
	Meleping the (footbath) (Pridleway open to all taffict
G	*adding the (Eootpath) (Milling) (1000000000000000000000000000000000000
	staffic the (foetpath) (bridleway) by way open to all staffic)
4	* (varying) (adding to) the particulars relating to the (footpath) (bridleway)

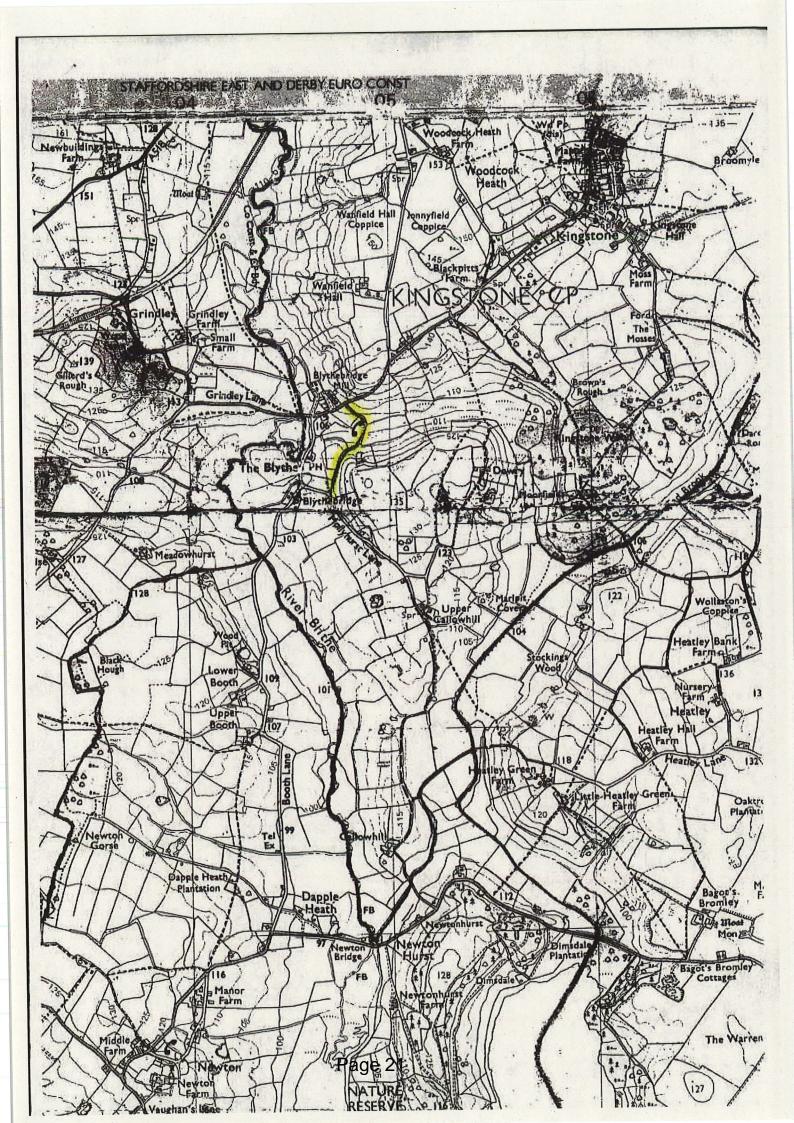
and shown on the map accompanying this application.

I/We attach copies of the following documentary evidence (including statements of witnesses) in support of this application

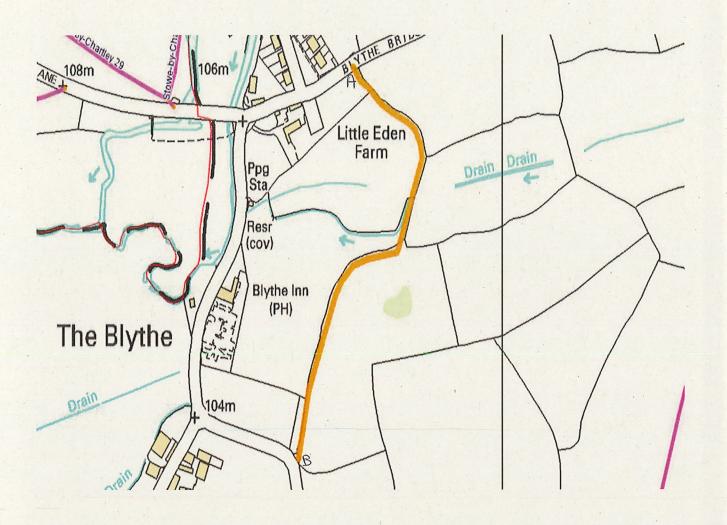
*delete as appropriate.

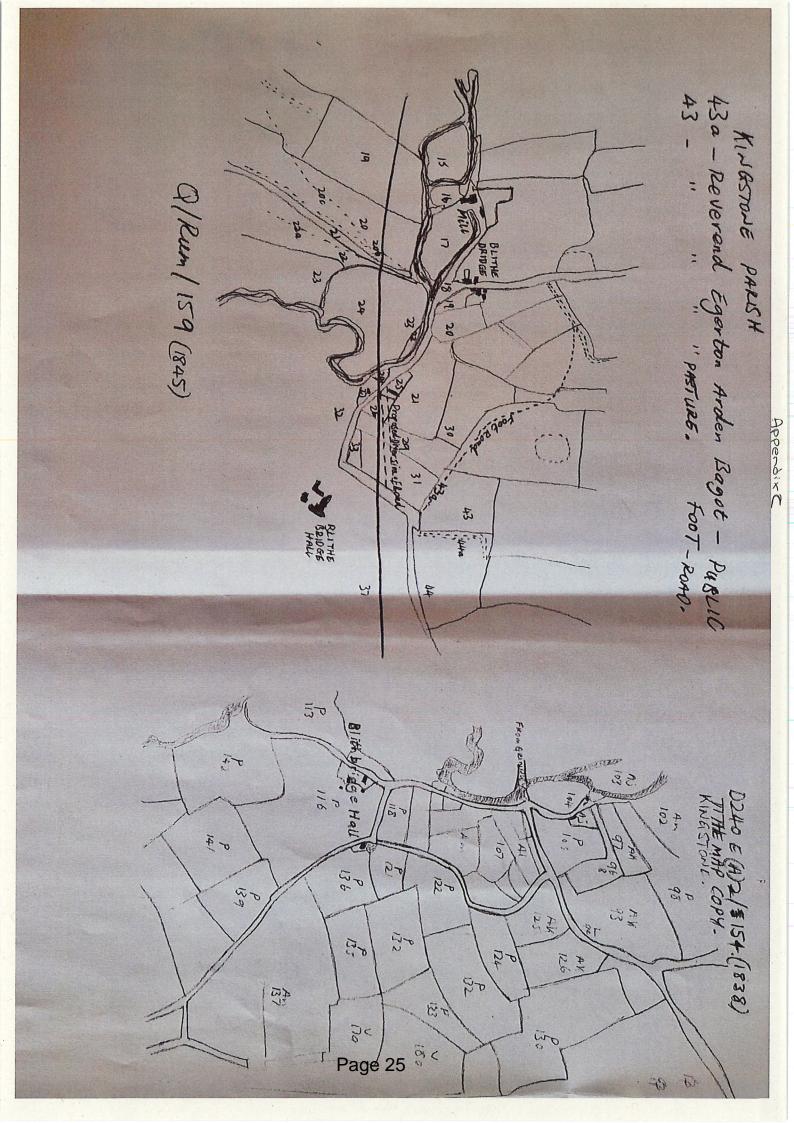
1 THE DEPOSITED MAILWAY PLAN QIRUM/159 (1845) SHOWS THE PATH AS A PUBLIC FOOT ROAD. 1 THE KINESTONE TITHE MAD (COPY) D240/E(A)2/154 (1838) SHOWS THE PATH AS AN UNTAXED WAY.

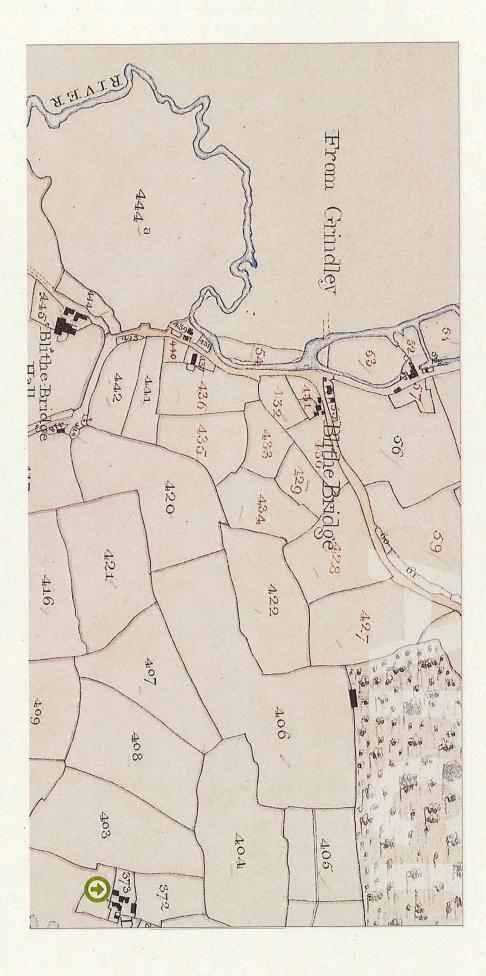
23/8/99.



Appendix B







. Appendix D