



Neutral citation [2026] CAT 80

Case No: 1759/7/7/25

**IN THE COMPETITION APPEAL
TRIBUNAL**

Salisbury Square House
8 Salisbury Square
London EC4Y 8AP

28 October 2026

JLP A&A CLASS REPRESENTATIVE LIMITED

Class Representative

- v -

- (1) **APPLE INC.**
- (2) **APPLE DISTRIBUTIONS INTERNATIONAL LIMITED**
- (3) **AMAZON.COM INC.**
- (4) **AMAZON EUROPE CORE S.À.R.L.**
- (5) **AMAZON EU S.À.R.L.**
- (6) **AMAZON.COM SERVICES LLC**

Defendants

RULING (CPO COSTS)

A. INTRODUCTION

1. In a collective proceedings claim form filed on 15 December 2025, JLP A&A Class Representative Limited (the **CR**) applied for certification of opt-out proceedings against members of the Apple group of companies (**Apple**) and the Amazon group of companies (**Amazon**). The claim alleged that Apple and Amazon had entered into unlawful anticompetitive agreements which are said to have caused prices to rise on Apple products purchased through the Amazon UK marketplace (**On-Amazon**) and through other retail channels (**Off-Amazon**).

2. In a judgment dated 28 September 2026 (the **Certification Judgment**), the Tribunal indicated that it would certify the CR's claim in relation to On-Amazon purchases, subject to:
 - (1) the amendment of the funding, insurance and legal fees arrangements so as to remove all recovery of *Riefa*-related costs; and
 - (2) Mr Le Patourel's future remuneration, as the sole director of the CR, should be revised to no more than £170 per hour, capped at £750 per day.
3. The Tribunal refused the Defendants' application to strike out the Off-Amazon claim, but refused to certify that claim on the basis that it did not satisfy the *Microsoft* test. The Tribunal gave the CR permission to amend the claim form to include an application for injunctive relief. This was not opposed by the Defendants.
4. On 20 October 2026, the CPO was granted. Each of the parties has now made an application for costs.

B. RELEVANT PRINCIPLES

5. The award of costs by the Tribunal is governed by Rule 104 of the Competition Appeal Tribunal Rules 2015 which states, in so far as relevant:

“(2) The Tribunal may at its discretion, subject to rules 48 and 49, at any stage of the proceedings make any order it thinks fit in relation to the payment of costs in respect of the whole or part of the proceedings.

[...]

(4) In making an order under paragraph (2) and determining the amount of costs, the Tribunal may take account of—

- (a) the conduct of all parties in relation to the proceedings;
- (b) any schedule of incurred or estimated costs filed by the parties;
- (c) whether a party has succeeded on part of its case, even if that party has not been wholly successful;

(d) any admissible offer to settle made by a party which is drawn to the Tribunal's attention, and which is not a Rule 45 Offer to which costs consequences under rules 48 and 49 apply;

(e) whether costs were proportionately and reasonably incurred; and

(f) whether costs are proportionate and reasonable in amount.”

6. The general principles relevant to the making of costs orders pursuant to Rule 104 are summarised in *Riefa v Apple and Amazon* [2025] CAT 34 (*Riefa Costs*) at §13, as follows:

“(a) The Tribunal has a broad discretion as regards to costs, but in exercising that discretion it should make an order that reflects the overall justice of the case: *Royal Mail v DAF Trucks* [2023] CAT 31, [36].

(b) Although there is no prescribed “general rule” in the Tribunal Rules corresponding to CPR 44.2(2)(a) that the unsuccessful party should pay the costs of the successful party, the Tribunal generally follows the practice of the High Court. Accordingly, where a party has been wholly successful it should generally be awarded its costs. The question of who succeeded should be approached as a matter of common sense, in a practical and commercially realistic way: *Merricks v Mastercard* [2024] CAT 57 (*Merricks*), [18].

(c) Where there has been a trial of a preliminary issue or a split trial, a party that has been successful on that issue or that stage of the trial should generally be awarded the costs of that issue or that stage: *Merricks*, [19].

(d) An issue-based order may be appropriate where the overall successful party has lost on a discrete issue which caused additional costs to be incurred. In such a case, if the issue was raised unreasonably that will usually justify an adverse costs order. If the issue was raised reasonably, the mere fact that the successful party lost on that issue does not by itself normally make it appropriate to deprive it of its costs; rather, the question is what order in respect of that issue is just and appropriate in all the circumstances of the case: *Merricks*, [20]–[21]. The Tribunal should not adopt an overly-granular approach to the identification of discrete issues: *Merricks*, [22].

(e) In evaluating recoverable costs, only reasonable and proportionate costs are recoverable, and the assessment of costs should pay close regard to the Guideline Rates: *Merricks*, [40]–[41]. As the Court of Appeal observed in *Samsung Electronics v LG Display* [2022] EWCA Civ 466, [6]:

“If a rate in excess of the guideline rate is to be charged to the paying party, a clear and compelling justification must be provided. It is not enough to say that the case is a commercial case, or a competition case, or that it has an international element, unless there is something about these factors in the case in question which justifies exceeding the guideline rate.”

(f) When assessing the amount of an interim payment on account of costs, the Tribunal should take a cautious approach and should seek to make a broad estimate of the reasonable and proportionate costs likely to be determined on

detailed assessment, with an appropriate margin to allow for an overestimate: *Merricks*, [40] and [42].

(g) The same principles apply to costs in collective proceedings as in any other competition law claim: *Merricks*, [43].”

7. In relation to the costs of CPO applications granted following opposition by the proposed defendants:

(1) Costs prior to the date of filing a response objecting to the CPO application will generally be treated as being costs in the case: *CICC v Mastercard* [2025] CAT 1, §25; *Spottiswoode v Airwave* [2025] CAT 76, §7(3).

(2) The class representative should be awarded its costs incurred by reason of meeting the opposition to the CPO, discounted to reflect (a) significant or material issues on which the defendants have succeeded; and (b) an amount which represents the costs which a class representative would have needed to incur in any event, in order to satisfy the Tribunal that the CPO application should be granted.

(3) That costs which a class representative would have needed to incur in any event should be costs in the case: *CICC v Mastercard*, §28; *Spottiswoode v Airwave*, §7(1) and (2). *Gutmann v First MTR* [2021] CAT 36 (reduction of 35%), *Le Patourel v BT* [2021] CAT 32 (20%), *McLaren v MOL* [2022] CAT 18 (15%), *Neill v Sony* [2024] CAT 13 (15%), and *Kent v Apple* [2022] CAT 38 (10%).

8. In *Riefa Costs*, where the CPO application was unsuccessful, the Tribunal accepted that the normal costs consequences should follow, and the defendants were therefore entitled to recover their reasonable costs incurred in relation to the unsuccessful application: §15.

C. THE PARTIES' APPLICATIONS

(1) The Class Representative

9. The CR seeks an order that the Defendants should pay 40% of its costs incurred from the date of receipt of the Defendants' responses on 8 May 2026 up to the determination of the consequential costs applications. Up to 9 October 2026, those costs amount to £1,278,920.03. The CR seeks an interim payment of 70% of recoverable costs, amounting to £358,097.61.
10. The CR argues that it achieved the central result that it sought – namely that the CR and the On-Amazon claim should be certified. It accepts that the Defendants have been successful in relation to the Off-Amazon claim and on the treatment of the *Riefa*-related costs. It argues that the Tribunal's decision in relation to Mr Le Patourel's remuneration was a mixed outcome, but substantially closer to the CR's position. On this basis an overall award of 40% of the CR's costs in relation to certification is said to fairly reflect the CR's greater degree of success while taking account of the Defendants' success in relation to the Off-Amazon claim and *Riefa*-related costs.
11. The CR also makes a number of points about the conduct of the Defendants, related to disclosure and confidentiality.
12. The CR has provided a detailed costs schedule, capping the costs of the solicitors at the London band 1 guideline rates plus 30%. The costs schedule does not allocate time between the Off-Amazon claim and the rest of the claim.

(2) Amazon

13. Amazon seeks an order that the CR should pay 70% of its costs occasioned by the CPO application. Amazon's total costs amounted to £1,580,007.13 (with solicitors' costs adjusted as set out below). Amazon seeks an interim payment for 65% of its costs claim, amounting to £718,903.24.

14. In support of that application Amazon argues that it was (alongside Apple) by far the most successful party. It successfully resisted certification of the Off-Amazon claim, which represented a substantial proportion of the claim; the Tribunal accepted its arguments in relation to the recovery of *Riefa*-related costs; and it says that the Tribunal also accepted its arguments in relation to the CR's remuneration.
15. Amazon submits that the appropriate way to reflect the CR's success in relation to the On-Amazon claim is by a 30% reduction to its costs. That figure is calculated on the basis that 40% of its costs relate to the Off-Amazon claim and should be recovered in full; and 50% of the remaining 60% of Amazon's costs (equating to 30% of its total costs) should be recovered now, reflecting the extent to which its arguments in relation to the On-Amazon claim succeeded.
16. Amazon says that the remaining 30% of its costs, as well as 30% of the costs of the CR and Apple, should be costs in the case. Amazon does not seek to distinguish, in that regard, between the time spent before and after the filing of its response to the CPO application.
17. Amazon has submitted a costs schedule setting out the total hours worked by each fee earner, but without specifying the period covered by the schedule. Solicitors' rates have been capped at London band 1 guideline rates plus 30%.
18. Although Amazon did not submit its own economic evidence in support of its opposition to certification of the claim, Amazon's total costs include a disbursement of £397,865.10 in relation to work done by Berkeley Research Group, its economic expert. Amazon submits that this reflects a lengthy and complex analysis of Dr Pike's submissions.

(3) Apple

19. Apple seeks an order that the CR should pay all of Apple's costs relating to the Off-Amazon claim, and 45% of Apple's remaining costs, with the balance of its costs being costs in the case. The total costs claimed by Apple on that basis

amount to £1,418,749.34. It seeks a payment on account of 70%, amounting to £993,124.54.

20. In support of its application for its costs in relation to the Off-Amazon claim, Apple argues that this was a distinct element of the claim on which it was successful, representing the larger part of the claim by value and occupying a substantial proportion of the hearing.
21. Apple submits that it should recover 45% of its remaining costs, on the basis that it was successful in objecting to the inclusion of the *Riefa*-related costs in the CR's funding arrangements; that the CR's conduct in agreeing to the inclusion of the *Riefa*-related costs in its funding arrangements and then abandoning them within two weeks of the hearing was manifestly unreasonable; and that Apple was also successful in arguing that the CR's remuneration was excessive. Apple submits that approximately 26% of the total hearing was taken up with the issues of the *Riefa*-related costs and the CR's remuneration. Once the Off-Amazon claim is removed, this amounts to 47% of remaining costs; and Apple seeks only 45% of these costs.
22. Apple submits that the balance of its costs should be costs in the case.
23. Apple has submitted a detailed costs schedule, showing the work undertaken in each month between 8 August 2025 (when the CR sent a letter before action) and 30 September 2026. The schedule separates (to some extent, but not entirely) work on the Off-Amazon claim and the balance of the claim. Apple's submission is supported by two witness statements from Bea Tormey, a partner at Freshfields LLP, Apple's solicitors in this case, explaining the basis on which costs have been split, and confirming that the rate charged by some solicitors has been capped at the London band 1 guideline rate plus 30%.
24. Apple also claims costs incurred in respect of its expert advisers, Frontier Economics. This amounted to £111,838.22, with £101,993.13 being incurred in connection with the Off-Amazon claim.

D. DISCUSSION AND CONCLUSIONS

(1) General approach

25. The starting point for our consideration of these issues is to observe that each party starts from the premise that it can be described as the overall successful party (in the case of the CR) or one of the two successful parties (in the case of the Defendants). That is the basis on which each party seeks a costs award in its favour, with appropriate deductions, but with no payment in the other direction. The reality is, however, that no party can be described as the overall winner at this stage of the case.
26. Rather, each party achieved some success, but likewise failed on important points. In relation to the On-Amazon claim, the CR was successful in obtaining certification as the CR, but only on condition that its funding arrangements were amended to remove the *Riefa*-related costs. The Defendants successfully resisted the certification of the Off-Amazon claim, but did not succeed on their application to have that claim struck out. The remuneration of Mr Le Patourel was reduced, as a condition of certification, but the Tribunal did not accept the Defendants' submissions as to the appropriate maximum level of remuneration which the Tribunal should accept.
27. In considering the overall justice of the case in relation to the issue of costs, that mixed position must be properly taken into account. No party can be said to have been wholly or even predominantly successful in relation to the application for certification, and the interests of the parties must be appropriately balanced against each other. That presents a fundamental problem with the way in which each party has presented their application for costs.
28. As to the way in which the relative degrees of success and failure might be addressed, all parties have contended that it is appropriate to allocate costs in some way between the various issues raised at the hearing and by reference to which party succeeded on any issue. Each has discounted their costs to reflect their view of the extent to which they did not succeed. Even leaving aside the problem with the starting points of each party (i.e. that they should be the

receiving party for any costs payment, discounted to reflect issues on which they failed), we have considered carefully whether a just and appropriate approach would require us to attempt some allocation of costs between the Off-Amazon claim and the remainder of the claim. We are not, however, satisfied that any of the methodologies proposed for the allocation of costs to this head of claim will produce an appropriate and fair outcome.

29. The CR's proposal is a broad-brush order of 40% of its costs incurred from receipt of the Defendants' responses. There is no attempt to explain how that figure has been produced, or how it properly reflects the fact that the CR failed to obtain the certification of one of its two heads of claim, as well as the Tribunal's decisions on the funding and remuneration issues which occupied a significant amount of time both at the hearing and in written submissions. The CR also assumes that costs incurred before receipt of the Defendants' responses should be costs in the case. That, again, does not take account of the significant portion of the CR's costs at that stage which were incurred in relation to the Off-Amazon claim and agreeing funding arrangements which the Tribunal ultimately found could not be certified.
30. The Defendants have advanced two benchmarks which they suggest should be taken into account in allocating costs between the different issues:
 - (1) First, they refer to the values of the On-Amazon and Off-Amazon claims, contending that on the CR's figures the Off-Amazon claim accounted for over 80% of the total claim advanced. However, the figure provided by the CR for the Off-Amazon claim was described as illustrative only, and the Tribunal (at §91 of the Certification Judgment) agreed with the Defendants that the damages figures given in that regard by Dr Pike for the CR were meaningless. We do not therefore consider that the CR's figures for the On- and Off-Amazon claims can be of any value as an appropriate benchmark for allocating costs as between the On-Amazon and Off-Amazon claims.
 - (2) Secondly, the Defendants refer to the amount of time taken at the hearing in relation to each issue. We do not consider that to be a meaningful

basis to allocate the costs, given the extensive underlying written submissions and evidence, and the very large sums involved.

31. There are, moreover, a number of points which were raised at the hearing which span both the On-Amazon and Off-Amazon claims, and which cannot be neatly allocated to one issue or the other, such as the issues related to the *Riefa*-related funding arrangements and the remuneration of Mr Le Patourel. Those issues occupied significant time both at the hearing, in the written submissions and in evidence filed for the hearing, and in the post-hearing submissions. We therefore consider that the various issues raised at the hearing are more closely interwoven than would be fairly reflected in a straightforward division of the total costs between the two heads of claim.

(2) Time periods covered

32. A further difficulty with any allocation of costs relates to the time periods covered by the costs schedules provided to us. The CR has submitted an application for costs incurred from 8 May 2026 which was the day on which the Defendants filed their responses to the claim form. This reflects the practice of the Tribunal set out in *CICC v Mastercard*, and summarised at §7 above.
33. By contrast, the costs schedule submitted by Amazon does not contain any indication of the dates covered or whether the schedule includes any time spent considering and advising on the merits of the claim more generally or developing a broader litigation strategy.
34. Apple's costs schedule includes costs incurred in each month since August 2025. The claim form was served on the foreign Defendants in February 2026. The brief narrative provided by Apple suggests that some of the time recorded before February 2026 was spent gathering and working on data which was used in relation to Apple's opposition to the claim, and other time was spent responding to the letter before action, considering the merits of the claim more generally and developing a case strategy.

35. This is a significant difference in the basis on which the parties have prepared their schedules. It is clear that the CR has incurred costs which are not currently covered by the application before the Tribunal; it appears that Apple's application covers all of its time spent on the case following receipt of the letter before action in August 2025; and it is impossible to determine whether or not Amazon has incurred costs which are not claimed.
36. In the circumstances of this case, where the result is a mixture of success and failure for all parties, we cannot see that it is just to allow cost recovery on different bases. Given the overall conclusion we have reached, we do not need to ask the parties to produce revised costs schedules with clearer divisions of time. That would, however, have been necessary if we had sought to allocate costs as between the different issues, and/or by reference to the time periods during which the costs were incurred.

(3) Issues with the costs schedules provided

37. There are also a number of issues with the costs schedules provided, which would need to be carefully reviewed before any costs award could be made. Again, in light of our overall conclusion below, it is not necessary to address these points further, but we note them for completeness and for future reference in these proceedings.
38. First, all three firms of solicitors have adjusted the hourly rates charged so that they are no higher than the London band 1 guideline rates plus 30%. However, we are mindful of the guidance of the Court of Appeal in *Samsung Electronics v LG Display* [2022] EWCA Civ 466 at §6, which was referred to at §13 of the *Riefa Costs* ruling and is set out at §6 above. The Court of Appeal in that case made clear that any claim for costs above the guideline rates must be supported by a "clear and compelling" justification.
39. As the Tribunal noted in *Spottiswoode v Airwave*, §19, while the Tribunal has in some other cases based its assessment on an uplift to the guideline rates, that should not create an expectation that in every case before the Tribunal the assessment of costs will take an uplift to the guideline rates as the starting point.

Rather, it will be a matter for the Tribunal in each case as to whether there is a clear and compelling justification for any uplift. No party has provided any such justification in the present case. We note that, on the same basis, the London band 1 guideline rates were applied without an uplift in *Spottiswoode v Airwave* itself, *Rowntree v PRS* [2026] CAT 25, §33, *Gutmann v Vodafone* [2026] CAT 44, §§47–48, and *Sciallis v Fender* [2026] CAT 56, §105.

40. Secondly, Amazon's costs schedule includes costs of its expert economic advisers of £397,865.10. Apple shows costs of its economic advisers of £111,838.22. Whilst we accept that it is appropriate that the Defendants have engaged economists and asked them to undertake some preliminary work, these claims are wholly unparticularised. Neither Defendant submitted any expert evidence to support its applications at the CPO hearing, although Amazon did exhibit a short letter from its advisers, addressing calculations of the value of sales of Apple products and the Amazon UK Store's share of the total UK sales of Apple products during relevant periods.
41. Without more, it is not possible for us to form any view on the appropriateness of the economists' costs or how they should be allocated. Our concern in this regard is reinforced by the level of the fees claimed, in circumstances where no economic evidence was submitted by the Defendants, and in circumstances where Apple and Amazon already claimed £940,856.32 in economists' fees relating to the *Riefa* proceedings.
42. As a more general point, we note that even if we had considered it appropriate to make a costs award that reflected (to at least some extent) the costs incurred by the economists, we would have wished to see a more detailed breakdown of those costs, setting out the relevant fee earners, hourly rates and hours worked, as well as some description of the work product. Given our overall conclusion below, the point does not arise at this stage, but we will expect that going forward in these (and indeed other) proceedings.
43. Thirdly, we note that each of the CR and Apple were represented at the CPO hearing by two KCs and a junior barrister. Although Amazon was represented at the CPO hearing by only one KC and a junior barrister, it lists five barristers

in its costs schedule, including four KCs. No party has made any submissions on the need for such extensive counsel teams at this stage of the proceedings.

(4) Conclusion

44. Where no party can be said to be the overall winner, it may be appropriate to make no order as to costs: see for example the approach adopted by the Tribunal in *Quarmby Construction v OFT* [2011] CAT 34, upheld by the Court of Appeal, [2012] EWCA Civ 1552. We consider that this is the most appropriate and fair order to make in the circumstances of this case, where for the reasons set out above we do not consider that any party can be said to have been the overall successful party at this stage of the proceedings.
45. We have carefully considered whether, in the alternative to that order, we should make what we consider to be appropriate adjustments to the sums claimed, and then apply our own view of how the costs incurred should be allocated between the On-Amazon and Off-Amazon claims, including addressing the relevant time periods for the allocation of costs, and the question of whether some part of the costs should be costs in the case to await the final outcome of the proceedings. However, such an exercise would involve a high degree of subjectivity, since (as we have explained above) we have not been presented with any objective methodology that we consider would be suitable for allocating those costs. It would also overlook the fact that many of the issues discussed in the hearing (and in the written submissions and evidence provided to us) apply equally to both heads of claim.
46. In the light of this, we have concluded that it is not appropriate to make any award of costs at this stage. Our conclusion is therefore that there should be no order for costs, in relation to all of the costs incurred by all parties to date in this litigation, including the costs incurred by the parties prior to the filing of the Defendants' responses to the claim.
47. This ruling is unanimous.

The Hon Mrs Justice Bacon
President

Charles Banks

Keith Derbyshire

Charles Dhanowa, CBE., KC (Hon)
Registrar

Date: 28 October 2026