

Yewen v Noakes [1881]

Evidence

In 1880 in England, there was immunity from taxation for the premises, occupied by servants who were employees of the building. The man who lived in the premises in question was a clerk and earned 150 pounds per year.

Problematic

The owner of the building could not influence or control the clerk's work and, hence, could not consider him as a servant of the premises.

Resolution

The Court decided that the clerk obviously was not a servant and the statutory exemption for taxes on the premises could not be applicable in this case. This was one of the first cases on the UK labor law that has given a definition to an employee.