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**FIRST - TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)**

Case Reference : **CHI/00HP/LIS/2013/0046 and
CHI/00HP/LAC/2013/0002**

Property : **Rooker Court, 137 Ringwood Road,
Poole, Dorset, BH14 0RH**

Applicant : **Mr Lee Burchell**

Representative : **-**

Respondent : **RMB Trading Ltd**

Representative : **Mr Stephen Boon LLB of Eyre &
Johnson**

Type of Application : **Service and administration charges :
sections 27A and 20C of the Landlord
and Tenant Act 1985 ("the 1985 Act")
and paragraph 5 of schedule 11 to the
Commonhold and Leasehold Reform
Act 2002 ("the 2002 Act")**

Tribunal Members : **Judge P R Boardman (Chairman), Mr
A J Mellery-Pratt FRICS, and Mr J
Mills**

**Date and venue of
Hearing** : **9 September 2013
The Holiday Inn Express, Walking
Fields Lane, Poole BH15 1RZ**

Date of Decision : **12 September 2013**

DECISION

Introduction

1. The Applicant/Leaseholder owns Flats 1, 2, 3, 4, 5, 11 and 14 in the Property
2. On about 25 September 2012 the Respondent/Landlord started proceedings against the Applicant/Leaseholder in Northampton County Court for, interest, administration charges, legal costs, VAT and court fees ("administration costs") and unpaid ground rent in relation to each flat. The Applicant/Leaseholder filed defences in the proceedings, and the proceedings were transferred to Bournemouth and Poole County Court
3. On 25 March 2013, in separate applications, the Applicant/Leaseholder applied to the Tribunal for a determination about :
 - a. the administration costs referred to in the court proceedings
 - b. whether service charges for the year 24 June 2008 to 23 June 2009, allegedly unpaid, had in fact been paid by the Applicant/Leaseholder
 - c. whether specified items of service charge for the year 24 June 2009 to 23 June 2010 items were reasonable or had been reasonably incurred
 - d. whether the Respondent/Landlord's costs of these proceedings should be included in any future service charge
4. On 3 April 2013 the court ordered the elements of the claims in the court proceedings which did not relate to actual ground rent to be transferred to the Tribunal
5. At a directions hearing on 1 May 2013 the Tribunal directed that the parts of the Respondent/Landlord's county court claims which had been transferred to the Tribunal should be consolidated with the Applicant/Leaseholder's applications to the Tribunal, and should be dealt with by the Tribunal at the same time

Issues

6. The following matters were identified at the directions hearing as issues for the Tribunal to determine at the substantive hearing of this application :
 - a. the administration costs referred to in the court proceedings
 - b. in relation to the service charges for the year 24 June 2008 to 23 June 2009 :
 - whether the service charges had been paid by the Applicant/Leaseholder
 - whether credit had been given by the Respondent/Landlord for the appropriate proportion of insurance premium included within those service charges following the inception of, and the charging of a new premium for, a new policy during that service charge year

- c. whether the following items of service charge for the year 24 June 2009 to 23 June 2010 were reasonable or had been reasonably incurred:
- administration costs in relation to the alleged non-payment of service charges for the year 24 June 2008 to 23 June 2009 : £1063.16
 - interest on the allegedly unpaid service charges for the year 24 June 2008 to 23 June 2009 : £91.63
 - interest on allegedly unpaid ground rent : £79.87
 - fire risk assessment £350, including whether or not an assessment had been undertaken previously and a copy given to the Respondent/Landlord, but charged again
 - electrical test : £200, including whether or not a test was required as the Property was only 3 years old and was still under an NHBC guarantee and Building Regulations certificate
 - sewerage pump : £150, including whether the Property had a sewerage pump
 - insurance premium : whether this had been overcharged following a like-for-like quotation given to the Respondent/Landlord
- d. whether, and, if so, to what extent, the costs incurred by the Respondent/Landlord in relation to these proceedings should not be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by the Applicant/Leaseholder

Documents

7. The parties have submitted statements of case and bundles of documents. References in this decision to page numbers are to page numbers in the bundles

Inspection

8. The Tribunal inspected the Property at 10.00 on the morning of the hearing on 9 September 2013. Also present were Mr Burchell and Ms Karen Jones
9. The Property was a three-storey building, which was brick-built under a tiled roof, with the third story being under the eaves with a gable window at the front and Velux roof lights. Mr Burchell said that the Property had been built in about 2006. It had double-glazing throughout. The curtilage was laid to tarmac, with a car parking space at the front and a rear car park. There were plant borders on the left-hand side boundary and round the base of the Property
10. There was a communal main door on the left hand side of the Property, leading to a lobby with a fire alarm panel on the wall. There were 5 flats on the ground floor, and stairs leading to 5 flats on the first floor and 4

flats on the third floor

The hearing

11. Present were Mr Burchell, Ms Jones, and Mr Boon

The issues before the Tribunal

12. The parties' respective cases about each of the issues identified at the directions hearing, which the Tribunal has summarised from the parties' lengthy submissions in writing and at the hearing, and the Tribunal's decision in each respect, are as follows

The administration costs referred to in the court proceedings

13. The parties agreed at the hearing that the costs in issue before the Tribunal in respect of each of Flats 1, 2, 3, 5, 11 and 14 related to alleged non-payment of ground rent of £145 payable on each of 24 June 2009 and 24 June 2010, and were as follows (as set out at page 38 in relation to Flat 1) :

19 July 2010	late payment charge (including VAT)	29.50
15 November 2010	interest	4.45
15 February 2011	interest	3.11
16 May 2011	interest	3.22
15 August 2011	interest	3.14
3 November 2011	interest	3.47
20 February 2012	interest	3.11
2 April 2012	interest	3.24
28 May 2012	solicitor referral fee (including VAT)	99.60
24 June 2012	interest	<u>3.24</u>
		156.08

14. The parties also agreed at the hearing that the costs in issue before the Tribunal in respect of Flat 4 again related to alleged non-payment of ground rent of £145 payable on each of 24 June 2009 and 24 June 2010, and were as follows (as set out at page 41) :

19 July 2010	late payment charge (including VAT)	29.50
28 May 2012	solicitor referral fee (including VAT)	<u>99.60</u>
		129.10

15. Mr Boon submitted at the hearing that each of these sums :
- was payable under the leases by virtue of clause 2.17(c), namely "to pay to the Landlord on an indemnity basis all costs fees charges disbursements and expenses (including where applicable but without prejudice to the generality of the foregoing those payable to barristers solicitors surveyors and bailiffs) properly incurred by the Landlord in relation or incidental to :
 - the recovery or attempted recovery of arrears of rents or other sums due from the Tenant including costs of and incidental to compliance with section 81 of the Housing

Act 1996 and applications and proceedings before the Land [sic] Valuation Tribunal”

- b. had been “incurred” by the Respondent/Landlord for the purposes of clause 2.17(c), in that the sums had been billed to the Respondent/Landlord, as evidenced by the fact that the late payment charge and solicitor referral fee included VAT in each case
 - c. was an “administration charge” for the purposes of schedule 11 of the 2002 Act, and accordingly within the jurisdiction of the Tribunal
 - d. was payable because the ground rent of £145 for each flat payable on each of 24 June 2009 and 24 June 2010 had not been paid
16. Mr Boon conceded at the hearing that the other sums claimed in the court proceedings in respect of each of the flats (as set out at page 47 in relation to Flat 1, namely two claims for interest of £0.72 each, Land Registry charges, legal costs, VAT and court issue fee, and at page 60 in relation to Flat 4, namely two claims for interest of £0.72 each, legal costs, VAT and court issue fee) were sums which had been claimed as part of the court proceedings, and had not been claimed as administration charges under the leases, as such, and were accordingly a matter for the court in each case, and not within the Tribunal’s jurisdiction
17. Mr Burchell said at the hearing that he had paid the ground rents in question, namely £1015, being £145 for each of the seven flats. He referred the Tribunal to the following letters :
- a. 27 January 2010 (page 232) Mr Burchell to DMA :
“please find enclosed my cheque in the sum of £4115.85 covering your invoices as listed below
- | | | | |
|----|--------------------------------|-----------|---------|
| 3 | reduced by 50% as discussed | £115.14÷2 | £57.05 |
| 4 | reduced by 50% as discussed | £115.14÷2 | £57.05 |
| 5 | reduced by 50% as discussed | £115.14÷2 | £57.05 |
| 6 | reduced by 50% as discussed | £115.14÷2 | £57.05 |
| 7 | reduced by 50% as discussed | £115.14÷2 | £57.05 |
| 13 | reduced by 50% as discussed | £115.14÷2 | £57.05 |
| 16 | reduced by 50% as discussed | £115.14÷2 | £57.05 |
| 21 | service charge | | £200.00 |
| 22 | service charge | | £200.00 |
| 23 | service charge | | £200.00 |
| 24 | service charge | | £200.00 |
| 25 | service charge | | £200.00 |
| 31 | service charge | | £200.00 |
| 34 | service charge | | £200.00 |
| 51 | service charge and ground rent | | £339.50 |
| 52 | service charge and ground rent | | £339.50 |
| 53 | service charge and ground rent | | £339.50 |
| 54 | service charge and ground rent | | £339.50 |
| 55 | service charge and ground rent | | £339.50 |
| 61 | service charge and ground rent | | £339.50 |

64 service charge and ground rent £339.50”

b. 20 April 2010 (page 236) Mr Burchell to DMA :
“please find enclosed my cheque in the sum of £1904.95,
£1015 for ground rent and the balance of the service
charges as discussed”

c. 13 April 2011 (page 219) Right2Manage (Dorset) Ltd to the
Respondent/Landlord :

“please find enclosed your cheque made out to Rooker
Court RTM Co Ltd for the return of insurance for the
[Property] together with our cheque in the sum of
£248.44

Your lessee Mr Lee Burchell paid the ground rent to us in
error so we now have an excess balance on the account in
the sum of £1015. Your returned cheque in the sum of
£766.56 added to our cheque of £248.44 clears the
excess.....”

18. In relation to the letter dated 27 January 2010 (page 232) Mr Boon submitted that the last seven payments listed had not been for service charge and ground rent but for service charge and contribution towards reserve fund as shown in the relevant invoices (for example invoice 61 dated 25 December 2009 relating to Flat 11 at page 247). The figure paid in each case has been the exact figure demanded in the invoice. The invoice in each case had been dated 25 December 2009, namely one of the dates for payment of service charge, whereas ground rent was due on 24 June in each year

19. When the Tribunal put it to Mr Burchell that even if the payments had included ground rent then in relation to each invoice there would have been an amount of service charge owing equal to the amount of ground rent said to have been included in the payment, so that the administration fees claimed would still be payable, albeit for arrears of service charge rather than arrears of ground rent, Mr Burchell replied that the Respondent/Landlord had not specified what figures had been charged for services rendered, and he had simply been trying to find out what he had paid for. When the Respondent/Landlord purchased the freehold in January 2009 the Respondent/Landlord had initially claimed that Mr Burchell had not paid the ground rent for 2008 until Mr Burchell had proved that he had by producing the relevant paperwork. When asked why he had not simply paid the ground rent when owing on 24 June 2009 and 24 June 2010 Mr Burchell said he had been confused by the multiplicity of demands for different items by different companies on behalf of the Respondent/Landlord and had been pressing the Respondent/Landlord on numerous occasions for copy receipts and accounts relating to service charges, but without success

20. In relation to the letter dated 20 April 2010 (page 236), Mr Boon said that DMA denied receiving the letter. In any event, the figure of

£1904.95 solely related to service charges, and not rent, being the exact figure claimed for service charges calculated as follows:

Flat 1	£262.70	(page 160)
Flat 2	£262.70	(not copied for the Tribunal)
Flat 3	£262.70	(not copied for the Tribunal)
Flat 4	£262.70	(not copied for the Tribunal)
Flat 5	£262.70	(not copied for the Tribunal)
Flat 11	£268.76	(page 171)
Flat 14	£322.69	(page 182)
	£1904.95	

21. In relation to the letter dated 13 April 2011 (page 219), Mr Boon said that the Respondent/Landlord denied receiving the letter and, whilst their cheque for £766.56 had not been cashed, and therefore remained in their account, the cheque for £248.44 had not been cashed either, and therefore remained in the account of Right2Manage (Dorset) Ltd
22. In relation to the amounts of the administration costs, Mr Boon submitted that :
- interest had been charged at 4.5%, namely 4% above NatWest base rate (0.5% throughout the relevant period) in accordance with clause 2.24 of the lease and the definition of "interest"
 - the late payment charge included the cost of writing two letters, and a personal review whether it was appropriate to send the letters
 - the solicitor referral fee included reviewing the case, supplying the solicitor the bundle of documents including a copy of the lease, any land registry entries obtained, and the history of the account and flagging for the solicitor any particular issues, and then liaising with the solicitor when instructed

23. The Tribunal's decision

24. The Tribunal finds that :

- the Tribunal is not persuaded that Mr Burchell made payments of the ground rents owing on 24 June 2009 and 24 June 2010 on time
- even if the Tribunal were to accept Mr Burchell's evidence that the cheque referred to in the letter dated 27 January 2010 included sums in relation to ground rent, such sums would have been paid over seven months after the date when the 24 June 2009 ground rent instalment was due; however, the Tribunal does not accept that that cheque did include any sums in relation to ground rent, in that the figures stated in the letter to have been for service charge and ground rent were the exact figures demanded in the corresponding invoices for service charge and reserve contribution; in any event, even if, contrary to the Tribunal's findings, that cheque did include sums in relation to ground rent, then the equivalent sums for service charge would then have been owing, which would therefore have given rise to equivalent administration costs

- c. similarly, even if the Tribunal were to accept that the letter dated 20 April 2010 had been received by DMA and even if the cheque referred to had included sums in relation to ground rent, such sums would have been paid over 10 months after the date when the 24 June 2009 ground rent instalment was due; however, the Tribunal does not accept that that cheque did include any sums in relation to ground rent, in that the total amount of the cheque, namely £1904.95, was the exact total of the figures demanded in the corresponding invoices for service charge; in any event, even if, contrary to the Tribunal's finding, that cheque did include sums in relation to ground rent, then the equivalent sums for service charge would then have been owing, which would therefore have given rise to equivalent administration costs
- d. similarly, even if the Tribunal were to accept that the letter dated 13 April 2011 had been received by the Respondent/Landlord, the ground rent instalment would have been paid a considerable time after the dates when the 24 June 2009 and 24 June 2010 ground rent instalments were due
- e. it was not reasonable to withhold or delay payment of ground rents because of a dispute about whether the ground rent owing on 24 June 2008 had been paid, or because of confusion about demands being received from different companies on behalf of the Respondent/Landlord, or because of failure by the Respondent/Landlord to provide receipts and accounts relating to service charges
- f. having considered all the evidence and submissions before the Tribunal in the round, the Tribunal finds that the administration costs claimed of £156.08 for each of Flats 1, 2, 3, 5, 11, and 14 and £129.10 for Flat 4 are reasonable in amount for the work carried out, and are payable under clause 2.17(c) of the leases

Whether the service charges for the year 24 June 2008 to 23 June 2009 had been paid by the Applicant/Leaseholder

- 25. At the hearing, Mr Burchell submitted a copy of a letter from Asset Property Management dated 8 December 2008 acknowledging receipt from him of half yearly service charges in advance for the period 25 December to 23 June in the sum of £1666 in relation to his seven flats. Mr Burchell said that he was slightly surprised by the dates in the letter, because his recollection had been that he had paid the previous landlord up to March, rather than June, 2009
- 26. Mr Boon very fairly raised no objection to the letter being admitted in evidence, despite its late production and conceded that the Tribunal could rely on its contents.
- 27. When the Tribunal put it to Mr Boon that it now appeared to be the case that the Applicant/Leaseholder had paid the service charges up to June 2009, Mr Boon submitted that :
 - a. the payment had been made to the previous landlord's agent,

- not to the Respondent/Landlord
- b. the previous landlord had not passed to the Respondent/Landlord any funds in relation to any sums paid by the Applicant/Leaseholder before the Respondent/Landlord purchased the freehold in January 2009
- c. that amounted to a breach of covenant by the previous landlord to the Applicant/Leaseholder
- d. it was for the Applicant/Leaseholder, not for the Respondent/Landlord, to enforce that breach of covenant and to recover from the previous landlord any sums paid
- e. there was no evidence of any surplus held by the previous agents when the freeholder changed hands
- f. the Respondent/Landlord had invoiced the Applicant/Leaseholder for £200 service charges from 25 March 2009 to 24 June 2009 (the invoice relating to Flat 1 was at page 162)

28. When the Tribunal put it to Mr Boon that the lease definition of "Service Charge Payment Date", namely "24th June and 25th December in every year or such other dates as the Landlord may from time to time nominate" appeared to imply some communication to the Applicant/Leaseholder of the fact that the Respondent/Landlord wished to change, or add to, the stated service charge dates, rather than simply issuing a demand on a different date, Mr Boon submitted that the wording of the definition was wide enough to allow the Respondent/Landlord simply to issue a demand on a different date

29. The Tribunal's findings

30. The Tribunal finds that :

- a. Mr Boon has very fairly conceded that the Tribunal can accept the contents of letter from Asset Property Management dated 8 December 2008
- b. that letter confirms that the Applicant/Leaseholder had paid service charges for his flats up to 23 June 2009 to the agent for the previous landlord at a time when the previous landlord was still the owner of the freehold
- c. contrary to Mr Boon's submissions, it was for the Respondent/Landlord, not the Applicant/Leaseholder, to recover from the previous landlord any appropriate proportion of any sums paid to the previous landlord which related to periods after the Respondent/Landlord's purchase of the freehold, and not for the Applicant/Leaseholder to have to pay a second time if no money was forthcoming from the previous landlord
- d. in any event, and, again, contrary to Mr Boon's submissions, the wording of the lease definition of "Service Charge Payment Date" is not wide enough to entitle the Respondent/Landlord simply to serve a service charge demand on a date other than 24 June and 25 December in any year without any prior communication to the Applicant/Leaseholder of a nomination

by the Respondent/Landlord of different or additional service charge payment dates

- e. having considered all the evidence and submissions before the Tribunal in the round, and although the Tribunal has not seen the accounts for the service charge year 24 June 2008 to 23 June 2009, the Tribunal finds that the service charges for the year 24 June 2008 to 23 June 2009 had been paid by the Applicant/Leaseholder, and that the demand for £200 service charges for the period 25 March 2009 to 23 June 2009 for each flat was not payable by the Applicant/Leaseholder

Whether credit had been given by the Respondent/Landlord for the appropriate proportion of insurance premium following the inception of, and the charging of a new premium for, a new policy during the service charge year 24 June 2008 to 23 June 2009

31. Mr Burchell very fairly conceded at the hearing that, having now seen the account at page 198 and the credit of £309.07 for “insurance refund from the previous freeholder”, this item was no longer in issue before the Tribunal

Administration charges £1063.16 and interest on allegedly unpaid service charges £91.63

32. Mr Burchell said at the hearing that these sums were for all seven flats and related to alleged arrears of service charges owing on 24 March 2009, 24 June 2009, 25 December 2009, 10 March 2010, and 24 June 2010, and insurance rent owing on 24 March 2009 and 4 June 2010, and were calculated for each flat as set out on page 38 as follows :

Administration costs	
11 November 2009	second reminder letter (including VAT) 40.25
19 January 2010	formal notice (including VAT) <u>111.63</u>
	151.88
Interest	
19 January 2010	13.09

33. Mr Burchell was unable to provide any particulars of the other item mentioned in his application, namely interest on allegedly unpaid ground rent £79.87, and accepted that the Tribunal was accordingly unable to determine that issue
34. Mr Burchell said that he had paid service charges of £339.50 a flat on 19 June 2009 (DMA statement at page 182), but accepted that he had not paid the insurance rent and subsequent service charges until his letters dated 27 January 2010 (page 232) and 20 April 2010 (page 236). He accepted that he had accordingly paid late, but submitted that it was not reasonable for the Respondent/Landlord to charge administration charges and interest when they were refusing to answer his letters requesting clarification, and when they were sending confusing demands, such as the Eyre & Johnson application for payment dated 4

July 2012 showing a debit and credit for the meaningless figure of £999,999.00 in each case (page 222)

35. The Tribunal's findings

36. The Tribunal finds that :

- a. the service charge demand for £200 on 25 March 2009 is not payable, for reasons already given
- b. accordingly, interest on that sum is not owing either
- c. however, the insurance rent of £115.41 owing on 24 March 2009 was not paid until 27 January 2010, and, using the Respondent/Landlord's calculation (at page 38) of 302 days, and a rate of interest of 4.5%, the sum of £4.30 is payable by way of interest in that respect in relation to each flat
- d. contrary to Mr Burchell's submissions, it was not reasonable in all the circumstances of this case to withhold or delay payment of service charges owing because of confusion about demands being received from different companies on behalf of the Respondent/Landlord or because of failure by the Respondent/Landlord to answer queries
- e. having considered all the evidence and submissions before the Tribunal in the round, the Tribunal finds that the administration costs claimed of £151.88 for each flat are reasonable in amount and are payable under clause 2.17(c) of the leases

Fire risk assessment £350, electrical test £200, sewerage pump £150, and insurance premium for the year 2009 to 2010

37. The Tribunal asked Mr Burchell whether the first three of these items were still in issue in light of the fact that no payment for any of the items appeared in the account of expenditure for that year at page 196, and that the account showed a surplus for the period. After a short adjournment of the hearing to enable Mr Burchell to consider the matter, Mr Burchell very fairly stated that these items were no longer in issue, including the insurance premium item

DMA's fees for works management fees £411.25 (page 221)

38. Although this item had not been identified as an issue at the directions hearing, both parties had made submissions about it in their statements, and wished the Tribunal to make a determination about the payability of this item

39. Mr Burchell submitted that the cost of the works, whilst ludicrously high for the works involved, was less than the limit in section 20 of the 1985 Act, so that formal consultation had been unnecessary, so that, in turn, DMA's costs were unnecessary

40. Mr Boon conceded that section 20 notices had not been required in this case. However, he submitted that :

- a. the fees of £411.25 were included in the accounts at page 196

- b. no notice of objection to the accounts had been received from Mr Burchell
- c. he was therefore deemed to have agreed the accounts by virtue of clause 5.7 of the lease :
 - “the account of annual expenditure and the budget.....shall be deemed agreed by the Tenant unless he shall give notice to the contrary in writing to the Landlord within 14 days of receipt of such account and/or such budget specifying the extent to which such account and/or budget is disputed and the grounds for such dispute”
- d. the Tribunal accordingly had no jurisdiction to determine this issue by virtue of section 27A(4)(a) of the 1985 Act :
 - “No application under subsection (1) or (3) may be made in respect of a matter which :
 - (a) has been agreed or admitted by the tenant”

41. Mr Burchell said that he did not think that he had received the account at page 196 until receiving the Respondent/Landlord’s bundle in these proceedings

42. The Tribunal’s findings

43. The Tribunal finds that :

- a. contrary to Mr Boon’s submissions, the wording of clause 5.7 of the lease, namely the deemed agreement of the *account* of annual expenditure, which the Tribunal finds to refer to the question whether the amounts shown in the account have in fact been paid, is not wide enough to result in the Appellant/Leaseholder being deemed to have agreed *each item of expenditure* for the purposes of section 27A(4)(a) of the 1985 Act, which the Tribunal finds to refer to the question whether the Applicant/Leaseholder can challenge the payability by way of service charge of any of the amounts shown in the account as having been paid
- b. the Tribunal accordingly has jurisdiction to determine this matter
- c. it is common ground that the fees of £411.25 relate to the costs involved in the consultation process under section 20 of the 1985 Act referred to in DMA’s letter
- d. it is also common ground that the cost of the works was less than the section 20 limit, so that no section 20 consultation was in fact necessary
- e. the costs of £411.25 were therefore themselves unnecessary, and are accordingly not payable by way of service charge

The Applicant/Leaseholder’s application for an order under section 20C of the 1985 Act

44. Mr Boon said that he would not resist an order, as any claim for costs would be made against the Applicant/Leaseholder direct, rather than

through the service charge

45. The Tribunal's findings

46. The Tribunal accordingly orders that the costs incurred by the Respondent/Landlord in relation to these proceedings shall not be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by the Applicant/Leaseholder

Appeals

47. A person wishing to appeal against this decision must seek permission to do so by making written application to the First-tier Tribunal at the Regional office which has been dealing with the case

48. The application must arrive at the Tribunal within 28 days after the Tribunal sends to the person making the application written reasons for the decision

49. If the person wishing to appeal does not comply with the 28-day time limit, the person shall include with the application for permission to appeal a request for an extension of time and the reason for not complying with the 28-day time limit; the Tribunal will then decide whether to extend time or not to admit the application for permission to appeal

50. The application for permission to appeal must identify the decision of the Tribunal to which it relates, state the grounds of appeal, and state the result which the person is seeking

Dated 12 September 2013

.....
Judge P R Boardman
(Chairman)