



TC03419

Appeal number: TC/2013/01448

VALUE ADDED TAX – VAT and customs duty on import of watch and mobile phone – appellant requesting refund of postage – no jurisdiction – HMRC application for appeal to be struck out under Rule 8 – appeal struck out

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

ANDREW GRAY

Appellant

- and -

DIRECTOR OF BORDER REVENUE

Respondent

TRIBUNAL: JUDGE GUY BRANNAN

On an application by HMRC that the appeal should be struck out for lack of jurisdiction

DECISION

5 1. At some point in 2012 HMRC sought to charge VAT and customs duty in respect of a watch and mobile phone imported from outside the EU. The appellant was the person despatching the goods to the UK.

2. The parcel containing the above goods was returned to sender on 17 November 2012 with duty unpaid.

3. The appellant seeks a refund of the postage costs.

10 4. Both parties to this appeal have indicated that they wish the matter (including specifically the respondent's strike out application) to be determined on the papers without a hearing.

15 5. The respondents have applied for the appellant's appeal to be struck out on the basis that this Tribunal does not have jurisdiction in relation to postage costs. The respondents argued that the reimbursement of postal charges is not a legal dispute which can properly be brought before the Tribunal.

6. I agree. Accordingly, pursuant to Tribunal Rule 8 (2) (a) this appeal is struck out on the basis of the Tribunal has no jurisdiction in relation to any part of these proceedings.

20 7. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to
25 "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)" which accompanies and forms part of this decision notice.

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**GUY BRANNAN
TRIBUNAL JUDGE**

RELEASE DATE: 19 March 2014

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