



TC06935

Appeal number: TC/2014/00543

INCOME TAX – penalty under Schedule 55 to Finance Act 2009 for failure to file a partnership return on time – permission given to admit late appeal – no reasonable excuse for failure to submit return on time – appeal dismissed

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

B&M COATINGS

Appellant

- and -

**THE COMMISSIONERS FOR HER MAJESTY'S Respondents
REVENUE & CUSTOMS**

TRIBUNAL: JUDGE ANDREW SCOTT

Sitting in public at Taylor House, London on 7 January 2019

Mr Barry Wade appeared on behalf of the Appellant.

Mr Joel Price (officer of HMRC) for the Respondents

DECISION

Introduction

1. This appeal concerns penalties assessed under Sch. 55 to the Finance Act 2009 (“FA09”) in respect of a failure by B&M Coatings to file its partnership return by the filing date for the tax year 2010-11.
2. A partner may be required by a notice given by an officer of HMRC under s.12AA(2) or (3) of the Taxes Management Act 1970 (“TMA 1970”) to make and deliver a partnership return to the officer.
3. Sch. 55 to FA09 makes provision in relation to cases where a partnership return required under section 12AA of TMA 1970 is not delivered to HMRC by the relevant statutory deadline (referred to in the Schedule as the “filing date”). The day on or before which the partnership return must be delivered is specified in the notice requiring the return. In the case of a non-electronic return, that date must not be earlier than the following 31 October (s.12AA(4) and (4A) of TMA 1970). In the case of an electronic return, that date must not be earlier than the following 31 January (s.12AA(4) and (4A) of TMA 1970).
4. Para. 25 of Sch. 55 to FA09 makes provision dealing with partnerships. Among other things, that paragraph requires a partnership appeal to be brought by the representative partner or his successor. A person is “the representative partner” if he has been required by a notice under s.12AA(2) or (3) of TMA 1970 to deliver a partnership return. Any penalty is payable by each of the partners.
5. Under para. 3 of Sch.55 to FA09 a penalty of £100 is payable if the return is not delivered on or before the filing date.
6. If, after 3 months, the return has still not been delivered, each partner is liable under para. 4 of that Schedule to a penalty of £10 for each day it remains outstanding for a period of up to 90 days from a date specified in a notice given by HMRC as the date from which the penalty is payable. The date specified cannot be earlier than the end of the 3 month period during which the failure has continued (para. 4(3)(a) of Sch.55 to FA09). In other words, a maximum penalty of £900 is payable under para. 4 if the return is not filed within 6 months of the filing date (assuming that the date specified in the notice is the end of the first three months of non-compliance).
7. If the return is not filed within 6 months of the filing date, a penalty of £300 is payable under para.5 of Sch.55 to FA09 or, if greater, a penalty equal to 5% of the tax liability which would have been shown in the return is payable instead. And if the return is still not filed within 12 months of the filing date, a penalty of £300 is payable under para.6 of Sch.55 to FA09 or, if greater, a penalty equal to 5% of the tax liability which would have been shown in the return is payable instead.

8. Para. 23 of Sch.55 to FA09 provides that a liability to a penalty does not arise if the taxpayer satisfies the tribunal that there is a reasonable excuse for the failure to make the return.

9. Penalties were assessed by HMRC under paragraphs 3, 4, 5 and 6 of Sch.55 to FA09 in respect of the late filing of the partnership return by B&M Coatings for the tax year 2010-11.

10. An appeal against all of those penalty assessments was notified to HMRC on 16 May 2013 and was notified to this tribunal on 16 January 2014. The appeal included a request for the appeals to be heard out of time (as well as challenging the issue of the penalties themselves).

The facts

11. I make the following findings of fact:

(1) B&M Coatings has traded as a partnership between 1990 and 2010. Throughout that period it had used the services of David Croucher-Jones of DCATS as its accountant. He was instructed to deal with all income tax matters relating to the partnership. He did so throughout that period in a way that satisfied the partnership. It was on the advice of Mr Croucher-Jones in August 2010 that the partnership was converted into a company (B&M Coatings Limited).

(2) A notice to file a partnership return for the tax year 2010-11 was issued to B&M Coatings on 6 April 2011. The date for delivering the return to HMRC in non-electronic form was specified as 31 October 2011 and the date for delivering it in electronic form was specified as 31 January 2012.

(3) On 14 February 2012 HMRC issued a penalty assessment of £100 under para. 3 of Sch.55 to FA09 for the late filing by B&M Coatings of its partnership return for the tax year 2010-11.

(4) A partnership penalty reminder was sent by HMRC to Mr Wade on 5 June 2012 (the 30 day reminder). On 19 June 2012 Mr Barry Wade telephoned HMRC to discuss the implications of the penalties on other tax issues affecting the partnership (the entitlement to make payments gross to contractors).

(5) On 1 July 2012 Mr Wade emailed this reminder to Mr Croucher-Jones saying that the partnership “have received another tax fine reminder I have attached a copy for you to deal with otherwise my appeal for gross payment will be refused.” Mr Wade followed this up with a telephone call to Mr Croucher-Jones, who assured him that he was dealing with the penalty.

(6) A further penalty reminder was sent by HMRC to Mr Wade on 3 July 2012 (the 60 day reminder). On 20 July 2012 Mr Barry Wade again telephoned HMRC to discuss the implications of the penalties on other tax issues. On the same day he sent an email to Mr Croucher-Jones saying that he had “received another reminder for partnership tax return 2010/2011 and the penalties are now more than £600. I called the tax department and he said he had not received the

tax return. Can you please let me know that you have dealt with this matter and that I will not be getting a £600 fine.” Again, Mr Wade followed this up with a telephone call to Mr Croucher-Jones, who (again) assured him that he was dealing with the penalty.

(7) On 7 August 2012 HMRC issued a penalty assessment of £900 under para.4 of Sch.55 to FA09 for daily penalties of £10 for the further 90 day period for which no partnership return for the tax year 2010-11 had been submitted by B&M Coatings.

(8) On the same day (7 August 2012) HMRC issued a penalty assessment of £300 under para.5 of Sch.55 to FA09 for the delay of six months in filing the partnership return for the tax year 2010-11.

(9) On 1 October 2012 Mr Wade emailed a penalty notice relating to corporation tax to Mr Croucher-Jones requesting him to deal with it. He followed this up with an email the next day (2 October 2012) asking Mr Croucher-Jones “to let me know if you have sorted out my tax returns penalty notice on my income tax and corporation tax and have you filed my accounts to company house which they say are still over due. I would like all these matters corrected as soon as possible.”

(10) Other emails were sent in November and December 2012 by Mr Wade to Mr Croucher-Jones in similar terms: an email of 12 November 2012 in respect of action threatened by Companies House; an email of 12 December 2012 querying a self-assessment statement of £1,308.08; and an email of 19 December 2012 forwarding “tax demands from HM Revenue”.

(11) In January 2013 Mr Wade was summonsed to appear before the magistrates’ court in Cardiff in respect of a failure to submit accounts to Companies House. Mr Wade emailed Mr Croucher-Jones on 21 January 2013 noting that Mr Croucher-Jones “had assured me that you were dealing with this problem”.

(12) B&M Coatings dispensed with the services of Mr Croucher-Jones of DCATS as its accountant on 8 February 2013 and instructed instead Michael Mulcahy Associates. Mr Wade emailed Mr Croucher-Jones on 18 February 2013 seeking his assistance in supplying documents and information to Michael Mulcahy Associates to enable it to put the partnership’s affairs in order. No reply to that email was received by Mr Wade.

(13) On 19 February 2013 HMRC issued a penalty assessment of £300 under para.6 of Sch.55 to FA09 for the delay of 12 months in filing the partnership return for the tax year 2010-11.

(14) Michael Mulcahy Associates prepared accounts for the year 2010-11, and in order to so, needed to obtain afresh documents and information that had been supplied to DCATS and could not be recovered.

(15) B&M Coatings notified an appeal to HMRC on 16 May 2013 against all of the penalties assessed by HMRC in respect of the partnership return for the tax year 2010-11. They did so acting through Michael Mulcahy Associates as their agent.

(16) B&M Coatings' partnership return for the tax year 2010-11 was submitted in non-electronic form on 17 May 2013. No tax was payable by the partners on the income from the trade that they had carried on in partnership.

(17) On 16 January 2014 the appeal was notified to the tribunal.

(18) Mr Barry Wade is the representative partner of B&M Coatings for the purposes of para.25 of Sch.55 to FA09.

The late appeals

12. The first issue that I need to consider is whether to give permission for the appeal to be notified late.

The law

13. Para. 21 of Sch. 55 to FA09 provides that an appeal against a penalty assessed under any paragraph of that Schedule is to be treated in the same way as an appeal against an assessment to the tax concerned. In the case of a failure to make a return under s. 12AA of TMA 1970, the result is that, among other provisions, ss. 31, 31A and 49 of that Act are applied.

14. The effect of applying ss. 31 and 31A of TMA 1970 is that a notice of an appeal must be given to HMRC within 30 days after the specified date (which, in the ordinary case, means when HMRC conclude an enquiry by issuing a "closure notice").

15. The effect of applying s. 49 of TMA 1970 is that, in a case where HMRC do not agree to notice of an appeal being made to them after the expiry of the 30 day time limit, the tribunal has a discretion to give permission to admit the appeal late (see s. 49(2)(b) of TMA 1970).

16. Section 49(2)(b) of TMA 1970 contains no provision about the test for deciding that issue. However, the recent Upper Tribunal case of *William Martland v HMRC* [2018] UKUT 0178 (TCC) has considered what the approach of this tribunal should be to the exercise of this statutory discretion.

17. Although the Upper Tribunal noted that this question did not involve a direct application of the overriding objective of the FTT's procedural rules (rule 2) or the CPR (Civil Procedure Rules) equivalent in rule 3.9 (dealing with cases fairly and justly), it went on at [19] to hold that the principle embodied in the overriding objective "is a broad one, and one which applies just as much to the exercise of a judicial discretion of the type involved in this appeal as it does to the exercise of such a discretion in relation to more routine procedural matters".

18. Having analysed the relevant case law, the Upper Tribunal held at [43] and [44] that:

"43. [...] The clear message emerging from the cases - particularised in *Denton* and similar cases and implicitly endorsed in *BPP* - is that in

exercising judicial discretions generally, particular importance is to be given to the need for 'litigation to be conducted efficiently and at proportionate cost', and 'to enforce compliance with rules, practice directions and orders'. We see no reason why the principles embodied in this message should not apply to applications to admit late appeals just as much as to applications for relief from sanctions, though of course this does not detract from the general injunction which continues to appear in CPR rule 3.9 to 'consider all the circumstances of the case'.

44. When the FTT is considering applications for permission to appeal out of time, therefore, it must be remembered that the starting point is that permission should not be granted unless the FTT is satisfied on balance that it should be. In considering that question, we consider the FTT can usefully follow the three-stage process set out in *Denton*:

(1) Establish the length of the delay. If it was very short (which would, in the absence of unusual circumstances, equate to the breach being 'neither serious nor significant'), then the FTT 'is unlikely to need to spend much time on the second and third stages' - though this should not be taken to mean that applications can be granted for very short delays without even moving on to a consideration of those stages.

(2) The reason (or reasons) why the default occurred should be established.

(3) The FTT can then move onto its evaluation of 'all the circumstances of the case'. This will involve a balancing exercise which will essentially assess the merits of the reason(s) given for the delay and the prejudice which would be caused to both parties by granting or refusing permission."

19. The tribunal went on to comment that:

"45. [...] The FTT's role is to exercise judicial discretion taking account of all relevant factors, not to follow a checklist.

46. In doing so, the FTT can have regard to any obvious strength or weakness of the applicant's case; this goes to the question of prejudice - there is obviously much greater prejudice for an applicant to lose the opportunity of putting forward a really strong case than a very weak one. It is important however that this should not descend into a detailed analysis of the underlying merits of the appeal [...]"

Discussion

20. I can deal with this matter relatively briefly. It is clear that the delay in notifying the appeals in respect of all the penalty assessments was both serious and significant. The appeal against the initial £100 penalty was notified more than a year late (16 May 2013 compared with a deadline of 13 March 2012). The appeal against the daily penalties (£900) and the appeal against the 6 month penalty (£300) were each notified more than 8 months late (16 May 2013 compared with a deadline of 6 September

2012). The appeal against the 12 month penalty was notified nearly two months late (16 May 2013 compared with a deadline of 18 March 2013).

21. The reason for the delay is clear. Mr Wade was relying on his accountant whom he had used, without problem, for the previous 20 years to deal with the appeal. Those circumstances are the same circumstances which Mr Wade says constitute a reasonable excuse for the late filing of the partnership return.

22. In my view the fair and just way of dealing with this case is to allow Mr Wade to make his case whether those (same) circumstances do constitute a reasonable excuse. Not dealing with the substantive appeal would significantly prejudice Mr Wade. Although I consider that HMRC are ordinarily entitled to expect that statutory time limits will be respected and for finality in dealing with the tax affairs relating to the partnership, my view is that those considerations are not sufficient to tilt the balancing exercise in favour of not giving permission for the appeal to be notified late.

23. Accordingly, I give permission for the appeal in relation to all the penalty assessments in respect of the tax year 2010-11 to be notified late.

Appeal against the assessment of the penalties

24. Having given permission to make a late appeal in respect of the penalties, I now turn to consider whether the penalties should stand or be cancelled.

The law

25. The operation of the provisions under which the penalties were assessed (Sch.55 to FA09) was summarised at [2] to [8] above. This decision turns on the application of para. 23 of Sch.55 to FA09 (reasonable excuse) to the facts of this case. That paragraph provides as follows:

“23.(1) Liability to a penalty under any paragraph of this Schedule does not arise in relation to a failure to make a return if P satisfies HMRC or (on appeal) the First-tier Tribunal or Upper Tribunal that there is a reasonable excuse for the failure.

(2) For the purposes of sub-paragraph (1)—

(a) an insufficiency of funds is not a reasonable excuse, unless attributable to events outside P's control,

(b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and

(c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.”

26. The meaning of “reasonable excuse” has been subject to a detailed review by the Upper Tribunal in *Christine Perrin v HMRC Commissioners* [2018] UKUT 0156 (“*Perrin*”).

27. The Upper Tribunal held as follows:

“70. [...] the task facing the FTT when considering a reasonable excuse defence is to determine whether facts exist which, when judged objectively, amount to a reasonable excuse for the default and accordingly give rise to a valid defence. The burden of establishing the existence of those facts, on a balance of probabilities, lies on the taxpayer. In making its determination, the tribunal is making a value judgment [...].

71. In deciding whether the excuse put forward is, viewed objectively, sufficient to amount to a reasonable excuse, the tribunal should bear in mind all relevant circumstances; because the issue is whether the particular taxpayer has a reasonable excuse, the experience, knowledge and other attributes of the particular taxpayer should be taken into account, as well as the situation in which that taxpayer was at the relevant time or times (in accordance with the decisions in *The Clean Car Co* and *Coales*).

[...]

77. [...] It seems to us that the concept of ‘unreasonable delay’ is just as much an objective concept as that of ‘reasonable excuse’, mainly because both concepts are explicitly based on the common underlying concept of ‘reasonableness’.

[...]

80. [...] We bear in mind also Lord Hoffmann's warning in *Biogen v Medeva* (also referred to at [41] above); the standard of ‘reasonableness’, just as much as ‘negligence’ or ‘obviousness’ involves no question of principle but is simply a matter of degree [...]

81. When considering a ‘reasonable excuse’ defence, therefore, in our view the FTT can usefully approach matters in the following way:

(1) First, establish what facts the taxpayer asserts give rise to a reasonable excuse (this may include the belief, acts or omissions of the taxpayer or any other person, the taxpayer's own experience or relevant attributes, the situation of the taxpayer at any relevant time and any other relevant external facts).

(2) Second, decide which of those facts are proven.

(3) Third, decide whether, viewed objectively, those proven facts do indeed amount to an objectively reasonable excuse for the default and the time when that objectively reasonable excuse ceased. In doing so, it should take into account the experience and other relevant attributes of the taxpayer and the situation in which the taxpayer found himself at the relevant time or times. It might assist the FTT, in this context, to ask itself the question ‘was what the

taxpayer did (or omitted to do or believed) objectively reasonable for this taxpayer in those circumstances?’

(4) Fourth, having decided when any reasonable excuse ceased, decide whether the taxpayer remedied the failure without unreasonable delay after that time (unless, exceptionally, the failure was remedied before the reasonable excuse ceased). In doing so, the FTT should again decide the matter objectively, but taking into account the experience and other relevant attributes of the taxpayer and the situation in which the taxpayer found himself at the relevant time or times.”

Discussion

28. There is no dispute that the partnership was given a notice to file a partnership return for the tax year 2010-11 or that the partnership failed to deliver its return to HMRC until 17 May 2013 (a date that fell significantly after the filing date). The determination of the substantive appeal turns on whether there is a reasonable excuse for a failure to file the partnership return for the tax year 2010-11 on time. The return was filed in non-electronic form on 17 May 2013. The filing date in those circumstances was 31 October 2011. It is for Mr Wade (acting as representative partner on behalf of B&M Coatings) to show that there was a reasonable excuse for the failure.

29. The grounds of appeal to this tribunal were that:

(1) B&M Coatings had relied on their accountant (Mr Croucher-Jones of DCATS) to deal with their partnership returns for the previous 20 years and had reasonably done so in relation to the tax year 2010-11. Mr Wade had passed all the relevant penalty assessments from HMRC to the partnership’s accountant promptly, who had assured them on numerous occasions that all was in hand. They were forced to terminate the services of their accountant when it became clear that he had defaulted on his obligations. The newly instructed accountant submitted the relevant return to HMRC within a reasonable time of his being instructed.

(2) The partnership had incurred significant costs in continuing to pay DCATS and in instructing a new one. They also had, at significant financial cost, to deal with proceedings taken by Companies House. In the light of those facts and the fact that no income tax was due in respect of the partnership’s trade for the tax year 2010-11, they considered that HMRC should take a sympathetic view.

30. I think that it is convenient to deal first with that second ground of appeal. This was not advanced before me in the submissions made by Mr Wade at the hearing. I consider that he was right to take that approach. I have considerable sympathy for the position in which Mr Wade has found himself; but it is clear that there is nothing in the second ground of appeal that can constitute a reasonable excuse for failing to file the partnership return on or before 31 October 2011 (or, if it had been submitted in paper form, on or before 31 January 2012). The subsequent financial distress caused much later to Mr Wade is not relevant to that issue. And, although the legal position

was different in relation to the tax year 2009-10, the mere fact that no tax is shown to be payable in a return is not a reason to file the return late. The obligation is, put simply, an obligation to file the return. The content of the return (whether or not tax is payable) is not relevant to that obligation.

31. I turn next to the first ground of the appeal. The effect of para.23(2)(b) of Sch.55 to FA09 is that, although reliance on a person other than the partnership to do anything is not a reasonable excuse, there is an exception to that rule if, in relying on that other person, the partnership took reasonable care to avoid the failure.

32. Although the Upper Tribunal in *Perrin* did not in terms consider the meaning of “reasonable care” in para. 23(2)(b) of Sch.55 to FA09, it seems to me that their reasoning at [77] of the decision is applicable to this provision. The Upper Tribunal considered that the analysis adopted in relation to “reasonable excuse” should also apply in relation to the meaning of “unreasonable delay” for the purposes of para. 23(2)(c) of Sch.55 to FA09: “the concept of ‘unreasonable delay’ is just as much an objective concept as that of ‘reasonable excuse’, mainly because both concepts are explicitly based on the common underlying concept of ‘reasonableness’”.

33. Adopting similar reasoning, my view is that, for the purpose of determining the meaning of “reasonable case” in para. 23(2)(b) of Sch.55 to FA09, it must be decided whether, viewed objectively, B&M Coatings (acting through Mr Wade and relying on Mr Croucher-Jones of DCATS) took care that is sufficient to constitute reasonable care to avoid the failure to file the return on time. In deciding that issue it is important to take account of all relevant circumstances: the issue is whether Mr Wade himself took reasonable care. As such, the experience, knowledge and other attributes of Mr Wade should be taken into account, as well as the situation in which Mr Wade found himself at the relevant times.

34. Applying that test to the facts of this case, I consider that, initially, Mr Wade did have a reasonable excuse for the failure to file a return on time. In all the circumstances it was reasonable for Mr Wade to rely on his accountant, Mr Croucher-Jones, whom he had used, without problem, for 20 years. I consider that this excuse certainly subsisted as at 31 October 2011 and, on balance, it also subsisted as at 31 January 2012 (the deadline for filing a return in electronic return) even though there was no evidence that the partnership had at any time delivered electronic returns.

35. But, in order to constitute a reasonable excuse under para.23 of Sch.55 to FA09, that reasonable excuse must last until the date on which B&M Coatings filed the partnership return (17 May 2013). If the excuse ceases at an earlier time, there is still a reasonable excuse for the purposes of para. 23 of Sch.55 to FA09 if the failure is remedied by the partnership without “unreasonable delay”.

36. It follows from this that I need to decide: (1) whether the reasonable excuse lasted until 17 May 2013 or ended at an earlier time, and (2) if it ended at an earlier time, whether the failure was then remedied without unreasonable delay.

37. In his evidence before the tribunal Mr Wade said that during August 2012 he realised that something had gone seriously wrong with his accountant. He explained that he was reluctant to dispense with the services of DCATS too soon as he was concerned about the difficulties that would then be faced if he had to instruct another accountant to produce the relevant accounts.

38. Mr Wade was in a most unfortunate position. He was relying on his trusted accountant. He had been badly let down. But, sympathetic as I am to his predicament, I think that, viewed objectively, he should have realised that the game was almost certainly up with his accountant much sooner than he did. He had a telephone call with HMRC on 20 July 2012 when it was made clear to him that no return had been filed. I consider that, even taking a generous view of matters, Mr Wade should have been significantly more proactive than he was in bringing matters to a head. Instead, he let matters drift.

39. I consider that, viewed objectively, a person in Mr Wade's position taking reasonable care to remedy the late filing of the partnership return would, no later than 20 July 2012, have set a reasonable deadline for his accountant to file the return with HMRC failing which he would then have dispensed with the accountant's services. Again, taking a generous view of matters, a reasonable date for compliance might have been 7 September 2012 (recognising the disruption of the summer holiday season). Accordingly, I consider that, in relying on the partnership's accountant, Mr Wade's reasonable excuse for not filing the partnership return had ceased no later than 7 September 2012.

40. The next issue is what would constitute a reasonable delay for then remedying the failure. Mr Wade instructed his new accountant on 8 February 2013, who took just over three months to deliver the partnership return to HMRC. Among other things, the accountant had to recreate, from scratch, records to complete the partnership's accounts. I consider that the partnership could, and probably should, have delivered the partnership return sooner than 17 May 2013. Nonetheless, I consider that, in all the circumstances, a period of 3 months to remedy the failure does not constitute an unreasonable delay.

41. It follows from the above analysis that, in my view, Mr Wade does have a reasonable excuse which, for the purposes of para. 23 of Sch.55 to FA09, is taken to continue until 6 December 2012. I should say that I think that this is to take a generous view of matters. But, even taking such a generous view, it is clear to me that the reasonable excuse ceased at least 5 months before the partnership return was filed.

42. Accordingly, I decide that none of the partners in B&M Coatings had a reasonable excuse for failing to file the partnership return by the filing deadline. Subject to the next paragraph, the appeal in respect of all the penalty assessments must, therefore, be dismissed.

43. In their statement of case it is clear that HMRC have considered under para. 16 of Sch.55 to FA09 whether there are special circumstances that justify a reduction in the amount of the penalties. Their conclusion was that, having regard to the same

circumstances that were relevant in assessing whether there was a reasonable excuse for failing to file the return on time, there were no such special circumstances. The effect of para. 22 of Sch. to FA09 is that this tribunal has jurisdiction to interfere with that decision only if it thinks that HMRC's decision in respect of the application of para. 16 of Sch.55 is "flawed". For this purpose "flawed" means flawed when considered in the light of the principles applicable in proceedings for judicial review (see para. 16(4)). In my view HMRC's decision was not flawed. It follows that this appeal tribunal may not reduce the amount of the penalty relying on para. 16 of Sch.55 to FA09.

Decision

44. I DISMISS the appeal made by B&M Coatings against all the penalty assessments issued by HMRC in respect of the late filing of its partnership return for the tax year 2010-11.

45. 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 "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)" which accompanies and forms part of this decision notice.

JUDGE ANDREW SCOTT

RELEASE DATE: 18 JANUARY 2019