



TC07155

INCOME TAX – underdeductions of PAYE where overlapping periods of employment – failure to declare employment income on self-assessment – appeal dismissed

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

Appeal number: TC/2018/04902

BETWEEN

CINDY RIQUIER

Appellant

-and-

**THE COMMISSIONERS FOR
HER MAJESTY'S REVENUE AND CUSTOMS**

Respondents

**TRIBUNAL: JUDGE JEANETTE ZAMAN
SONIA GABLE**

Sitting in public at Taylor House, 88 Rosebery Avenue, London EC1R 4QU on 3 May 2019

The Appellant in person

Lynn Long, litigator of HM Revenue and Customs' Solicitor's Office, for the Respondents

DECISION

INTRODUCTION

1. HMRC issued a closure notice on 16 April 2018 under s28A(1) and (2) Taxes Management Act 1970 (“TMA 1970”) in respect of enquiries into Ms Riquier’s income tax self-assessment for the tax year 2015-2016 together with amendments to her tax return, resulting in additional tax being due of £1,227.85.
2. Ms Riquier gave Notice of Appeal to the Tribunal on 25 July 2018. The grounds of appeal do not dispute the amended tax calculation – instead, they are based on employer error.

BACKGROUND

3. A bundle of documents presented by HMRC was available to us and Ms Riquier gave evidence as to the events which had occurred. We find the following. Additional findings of fact are contained in the Discussion.
4. Ms Riquier was employed by Intelligent Positioning Ltd (“Intelligent Positioning”) from the beginning of the tax year 2015-2016 until 17 December 2015. She commenced employment with Towergate Underwriting Group (“Towergate”) on 7 December 2015.
5. Towergate applied the tax code used for a new employee’s only employment, and in December 2015 Ms Riquier benefitted from two sets of personal allowances and additional entitlement to the basic rate tax band being set against the income received from these employments.
6. Ms Riquier received her P45 from Intelligent Positioning in January 2016 and gave or sent it to Towergate at that time.
7. HMRC received Ms Riquier’s self-assessment for the tax year 2015-2016 on 24 January 2017. That return declared foreign income of £1,000 for the tax year but did not report any employment income.
8. On 12 January 2018 HMRC opened an enquiry under s9A TMA 1970 into this tax return which requested information in respect of Ms Riquier’s employment income – the letter set out the information which HMRC had in their records of the amounts received from Intelligent Positioning and Towergate.
9. On 27 February 2018 HMRC issued a reminder to Ms Riquier for the outstanding information, with a deadline of 27 March 2018.
10. On 20 March 2018 Ms Riquier emailed HMRC’s Individuals and Small Business Compliance team, with a subject of “make an official complaint”, expressing concern that the underpayment of tax was caused by an employer error. Ms Riquier complained (in summary) that Towergate had applied her allowance twice, she had provided the “right document” to them (no further information provided) and that she was not in a position to check whether Towergate’s accounting department had made a mistake.
11. On 21 March 2018 Adam Gavigan, of HMRC’s Individuals and Small Business Compliance team, responded to Ms Riquier by e-mail and provided an explanation of how the underpayment arose. That e-mail includes the following:
 - (1) The first payslip from Towergate, on 25 December 2015, applied tax code 1060LX

(2) The use of this code indicates that statement B had been selected on the P46, and “If this was the case, Towergate would not have known that you were still employed by Intelligent Positioning”.

(3) This resulted in both employers giving Ms Riquier December’s share of the personal allowance, and Ms Riquier receiving an additional amount of income in the basic rate tax band.

(4) The revised tax calculation for tax year 2015-2016 is then set out, showing how the additional tax due of £1,227.85 arose.

(5) If Ms Riquier wants to make an enquiry regarding whether an employer error has been made, she should contact the employer, and if she has done this then the “next step” is to write to HMRC’s PAYE and Self Assessment team.

12. HMRC issued a closure notice on 16 April 2018 and amendments to Ms Riquier’s tax return for the tax year 2015-2016 showing additional tax due of £1,227.85. Of this, £400 was attributable to the foreign income, and the remaining £827.85 to the employment income. That notice advised that no penalties would be charged for the inaccuracies in the return. The officer of HMRC who signed this closure notice was Mr Gavigan.

13. On 18 April 2018 HMRC’s PAYE and Self-Assessment team received a letter from Ms Riquier (the “18 April Letter”) in which she explained that she considered there had been an employer error. That letter (which is undated) starts “I received a letter from the HMRC asking me to refund £1227.85. After looking at the problem closely, Adam Gavigan, the tax agent at HMRC, explained to me that a mistake had been made on my allowance.” Ms Riquier then refers to the P46 (albeit not by name) and states that:

(1) She “may have signed a document confirming that Towergate was my only job at the time”.

(2) The options on that form were imprecise, and none quite matched her situation but that it made sense to select statement B as “Towergate was my only job in December, I wasn’t going to return to the other job. It was just to end a notice”.

14. Ms Riquier gave Notice of Appeal to the Tribunal on 25 July 2018. The grounds for appeal are stated as:

“The error made on my taxes has been made by the employer. I explained it and provided evidence to confirm that the mistake was an employer error. I have applied and made a complaint to HMRC directly and I’m still waiting for an answer after more than 45 days...”

15. The outcome requested is:

“I want HMRC to take their responsibility and ask Towergate to take their responsibilities. The accountant of Towergate made an error when they filled up my tax file. I provided P45 to them and I can’t be blamed for it. My P45 should tell them what my situation was.”

16. HMRC’s internal file notes (labelled “SA notes”) indicate that on 20 September 2018:

(1) A complaint which Ms Riquier had made to her MP was referred to HMRC for investigation. The notes indicate that Ms Riquier had complained that the underpayment was due to an employer error or an HMRC error.

(2) HMRC looked into the matter, confirmed with Towergate that the actual date of commencement was 7 December 2015, noted that Ms Riquier had ticked statement B (referring to the 18 April Letter) and concluded that Towergate had done nothing wrong.

(3) HMRC amended the due date for the underpayment to 31 January 2018, which had the effect of reducing the interest payable, as HMRC had discovered upon investigating the complaint that HMRC had not replied to the 18 April Letter.

PRELIMINARY ISSUE

17. We have considered whether notice of appeal has been properly given to the Tribunal. Section 49D(1) TMA 1970 states that a taxpayer has a right of appeal to the Tribunal “if notice of appeal has been given to HMRC”. The question is whether this pre-condition is satisfied.

18. Section 31A(1) TMA 1970 requires that notice of an appeal against a closure notice amending a self-assessment is given to HMRC, and that appeal must be in writing, within 30 days of the date on which the amendment was issued, and given to the relevant officer of the Board (this being the officer by whom the notice of amendment was given).

19. In the present instance:

(1) The closure notice dated 16 April 2018 was signed by Mr Gavigan as the relevant officer of HMRC. That letter sets out the appeal rights as “You need to write to us by 16 May 2018”, although that part of the letter does not contain any specific address for making such an appeal.

(2) The 18 April Letter was received by HMRC’s PAYE and Self Assessment team on that date, at the address given to her as a “next step” by Mr Gavigan in his email of 21 March 2018.

(3) HMRC did not respond to this letter – this lack of response was referred to in their file notes (see paragraph [16] above).

(4) Ms Riquier gave Notice of Appeal to the Tribunal on 25 July 2018, noting that she had “applied and made a complaint to HMRC directly and I’m still waiting for an answer after more than 45 days”.

20. On the basis of the correspondence in the bundle presented to us, the only correspondence from Ms Riquier potentially being capable of being a notice of appeal to HMRC is the 18 April Letter. It is clearly in writing and received within 30 days of the date on which the amendment was issued (being received just two days afterwards). However, that letter was not sent to Mr Gavigan but to the PAYE and Self Assessment team for which he had provided the relevant address on 21 March 2018 and to whom he described writing as being the “next step” in his email of 21 March 2018.

21. We are satisfied that in the circumstances the 18 April Letter should be accepted as comprising a notice of appeal to HMRC. We are particularly mindful of the fact that Ms Riquier was following the instructions of Mr Gavigan in addressing her challenge to the PAYE and Self Assessment team (from his earlier email) and he was the same officer who had sent the closure notice. HMRC’s failure to respond in any way to this letter meant that there was no communication from HMRC from which it could become apparent to Ms Riquier that HMRC did or did not regard the 18 April Letter as being notice of appeal.

22. This lack of any response means that Ms Riquier has not received a letter from HMRC rejecting her appeal, and accordingly did not receive the notice setting out how to appeal that

decision to the Tribunal. Nevertheless, she did give Notice of Appeal to the Tribunal on 25 July 2018 and that Notice was given after the 18 April Letter to HMRC and therefore we conclude that the requirements of s49D TMA 1970 are satisfied.

RELEVANT LEGISLATION

23. Section 8 TMA 1970 provides:

“8 Personal return

(1) For the purpose of establishing the amounts in which a person is chargeable to income tax and capital gains tax for a year of assessment, and the amount payable by him by way of income tax for that year he may be required by a notice given to him by an officer of the Board—

(a) to make and deliver to the officer ... , a return containing such information as may reasonably be required in pursuance of the notice, and

(b) to deliver with the return such accounts, statements and documents, relating to information contained in the return, as may reasonably be so required.

(1AA) For the purposes of subsection (1) above—

(a) the amounts in which a person is chargeable to income tax and capital gains tax are net amounts, that is to say, amounts which take into account any relief or allowance a claim for which is included in the return; and

(b) the amount payable by a person by way of income tax is the difference between the amount in which he is chargeable to income tax and the aggregate amount of any income tax deducted at source and any tax credits to which section 397(1) or 397A(1) of ITTOIA 2005 applies.

(1B) In the case of a person who carries on a trade, profession, or business in partnership with one or more other persons, a return under this section shall include each amount which, in any relevant statement, is stated to be equal to his share of any income, loss, tax, credit or charge for the period in respect of which the statement is made.

(1C) In subsection (1B) above “relevant statement” means a statement which, as respects the partnership, falls to be made under section 12AB of this Act for a period which includes, or includes any part of, the year of assessment or its basis period.

(1D) A return under this section for a year of assessment (Year 1) must be delivered—

(a) in the case of a non-electronic return, on or before 31st October in Year 2, and

(b) in the case of an electronic return, on or before 31st January in Year 2.

(1E) But subsection (1D) is subject to the following two exceptions.

(1F) Exception 1 is that if a notice in respect of Year 1 is given after 31st July in Year 2 (but on or before 31st October), a return must be delivered—

(a) during the period of 3 months beginning with the date of the notice (for a non-electronic return), or

(b) on or before 31st January (for an electronic return).

(1G) Exception 2 is that if a notice in respect of Year 1 is given after 31st October in Year 2, a return (whether electronic or not) must be delivered during the period of 3 months beginning with the date of the notice.

(1H) The Commissioners–

(a) shall prescribe what constitutes an electronic return, and

(b) may make different provision for different cases or circumstances.

(2) Every return under this section shall include a declaration by the person making the return to the effect that the return is to the best of his knowledge correct and complete.

(3) A notice under this section may require different information, accounts and statements for different periods or in relation to different descriptions of source of income.

(4) Notices under this section may require different information, accounts and statements in relation to different descriptions of person.

(4A) Subsection (4B) applies if a notice under this section is given to a person within section 8ZA of this Act (certain persons employed etc by person not resident in United Kingdom who perform their duties for UK clients).

(4B) The notice may require a return of the person’s income to include particulars of any general earnings (see section 7(3) of ITEPA 2003) paid to the person.

(5) In this section and sections 8A, 9 and 12AA of this Act, any reference to income tax deducted at source is a reference to income tax deducted or treated as deducted from any income or treated as paid on any income.”

24. Section 9A TMA1970 provides:

“9A Notice of enquiry

(1) An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so (“notice of enquiry”)–

(a) to the person whose return it is (“the taxpayer”),

(b) within the time allowed.

(2) The time allowed is–

(a) if the return was delivered on or before the filing date, up to the end of the period of twelve months after the day on which the return was delivered;

(b) if the return was delivered after the filing date, up to and including the quarter day next following the first anniversary of the day on which the return was delivered;

(c) if the return is amended under section 9ZA of this Act, up to and including the quarter day next following the first anniversary of the day on which the amendment was made.

For this purpose the quarter days are 31st January, 30th April, 31st July and 31st October.

(3) A return which has been the subject of one notice of enquiry may not be the subject of another, except one given in consequence of an amendment (or another amendment) of the return under section 9ZA of this Act.

- (4) An enquiry extends to—
 - (a) anything contained in the return, or required to be contained in the return, including any claim or election included in the return,
 - (b) consideration of whether to give the taxpayer a transfer pricing notice under section 168(1) of TIOPA 2010 (provision not at arm’s length: medium-sized enterprise),
 - (c) consideration of whether to give the taxpayer a notice under section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief),
 but this is subject to the following limitation.
- (5) If the notice of enquiry is given as a result of an amendment of the return under section 9ZA of this Act—
 - (a) at a time when it is no longer possible to give notice of enquiry under subsection (2)(a) or (b) above, or
 - (b) after an enquiry into the return has been completed,
 the enquiry into the return is limited to matters to which the amendment relates or which are affected by the amendment.
- (6) In this section “the filing date” means, in relation to a return, the last day for delivering it in accordance with section 8 or 8A.”

25. Section 28A TMA 1970 provides:

“28A Completion of enquiry into personal or trustee return or NRCGT [non-resident capital gains tax] return

- (1) An enquiry under section 9A(1) or 12ZM of this Act is completed when an officer of the Board by notice (a “closure notice”) informs the taxpayer that he has completed his enquiries and states his conclusions. In this section “the taxpayer” means the person to whom notice of enquiry was given.
- (2) A closure notice must either—
 - (a) state that in the officer’s opinion no amendment of the return is required, or
 - (b) make the amendments of the return required to give effect to his conclusions.
- (3) A closure notice takes effect when it is issued...”

26. Section 30 TMA 1970 provides:

“31 Appeals: right of appeal

- (1) An appeal may be brought against—
 - (a) any amendment of a self-assessment under section 9C of this Act (amendment by Revenue during enquiry to prevent loss of tax),
 - (b) any conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act (amendment by Revenue on completion of enquiry into return),
 - (c) any amendment of a partnership return under section 30B(1) of this Act (amendment by Revenue where loss of tax discovered), or

(d) any assessment to tax which is not a self-assessment...”

27. Section 31A TMA 1970 provides:

“31A Appeals: notice of appeal

(1) Notice of an appeal under section 31 of this Act must be given—

- (a) in writing,
- (b) within 30 days after the specified date,
- (c) to the relevant officer of the Board.

(2) In relation to an appeal under section 31(1)(a) or (c) of this Act—

- (a) the specified date is the date on which the notice of amendment was issued, and
- (b) the relevant officer of the Board is the officer by whom the notice of amendment was given.

(3) In relation to an appeal under section 31(1)(b) of this Act—

- (a) the specified date is the date on which the closure notice was issued, and
- (b) the relevant officer of the Board is the officer by whom the closure notice was given.

(4) In relation to an appeal under section 31(1)(d) of this Act—

- (a) the specified date is the date on which the notice of assessment was issued, and
- (b) the relevant officer of the Board is the officer by whom the notice of assessment was given.

(5) The notice of appeal must specify the grounds of appeal.”

28. Section 49D TMA 1970 provides:

“49D Notifying appeal to the tribunal

(1) This section applies if notice of appeal has been given to HMRC.

(2) The appellant may notify the appeal to the tribunal.

(3) If the appellant notifies the appeal to the tribunal, the tribunal is to decide the matter in question.

(4) Subsections (2) and (3) do not apply in a case where—

- (a) HMRC have given a notification of their view of the matter in question under section 49B, or
- (b) HMRC have given a notification under section 49C in relation to the matter in question.

(5) In a case falling within subsection (4)(a) or (b), the appellant may notify the appeal to the tribunal, but only if permitted to do so by section 49G or 49H.”

APPELLANT’S SUBMISSIONS

29. Ms Riquier agrees with HMRC’s calculation that she underpaid tax of £1,227.85 for the tax year 2015-2016. At the hearing she also said that she accepted that she should pay the tax of £400 which was attributable to her foreign income. However, she disputed that she should

be liable to pay the remaining £827.85 which was attributable to her having received additional allowances in December 2015. Essentially, and as explained further below, Ms Riquier submits that the mistake was an employer error and that she should not be liable to pay this additional amount.

30. Ms Riquier argued that Towergate should have known that she was still employed by Intelligent Positioning at the time she joined them. This was based on:

(1) They had used a headhunter to engage her from another firm and therefore knew she had had another job in the tax year 2015-2016.

(2) Ms Riquier produced an email exchange between her and Mickey Purewal, a representative of Kyna Associates, the firm which had headhunted her, in which she informed him on 13 November 2015 that “My contract finishes on the 4th of dec”. Ms Riquier acknowledged that this date was wrong (as her contract with Intelligent Positioning continued until 17 December) but argued that the email showed Towergate were aware that she was still employed by Intelligent Positioning for some part of December 2015.

(3) She gave evidence that she told her new manager at Towergate when she joined them that she was still on her notice period with Intelligent Positioning. This was not challenged by HMRC.

31. Ms Riquier addressed the matter of the P46, the standard form of which is produced below:

8. You need to select only one of the following statements A, B or C	
A	This is my first job since last 6 April and I have not been receiving taxable Jobseeker’s Allowance, Employment and Support Allowance, taxable Incapacity Benefit, State or Occupational Pension.
B	This is now my only job but since last 6 April I have had another job, or received taxable Jobseeker’s Allowance, Employment and Support Allowance or taxable Incapacity Benefit. I do not receive a State or Occupational Pension.
C	As well as my new job, I have another job or receive a State or Occupational Pension.

32. When Ms Riquier started work for Towergate on 7 December 2015 she informed them she did not have a P45 and completed the P46. Neither party to this appeal produced a copy of the form which Ms Riquier had completed. At the hearing Ms Riquier explained that she would have regarded statement B as the best option to select, as she regarded her employment at Towergate as being her only job at that time, in that she was not required to attend work or provide services to Intelligent Positioning even though she was still on her notice period. She was very critical of the options available on the P46, as they did not deal with overlapping employments. Upon being cross-examined by Ms Long and being asked to confirm that she had in fact selected statement B, Ms Riquier did initially state that yes, she had, although later in the hearing suggested that she couldn’t remember if she had done so or not.

33. Once Ms Riquier received her P45 from Intelligent Positioning in January 2016 she gave this to her manager at Towergate. Towergate should have seen from this that she had had two overlapping employments in December 2015.

34. Ms Riquier submits that Towergate had provided incorrect information to HMRC and did not check the information with her. In this context, she presented a page from a letter from HMRC which sets out information held by HMRC about her employment history (the “HMRC Employment Record”). This page is undated, and includes:

Employer/pension provide	Reference	Start date	End date	..	Tax code
TOWERGATE UNDERWRITING GROUP	577/G8465	06/01/2016	30/09/2016	...	1060LX
INTELLIGENT POSITIONING LTD	419/WA06820	01/12/2014	17/12/2015	...	1060L

35. Ms Riquier drew attention to the fact that the start date of her employment with Towergate was incorrectly recorded by HMRC as 6 January 2016 in this HMRC Employment Record. She argued that this showed that Towergate had made a mistake in providing the wrong start date to HMRC and that this error in HMRC’s records had created or caused the underdeduction of PAYE. She suggested that if the date had been recorded correctly, a new tax code would have been issued which would not have resulted in two sets of personal allowance being applied in December 2015.

HMRC’S SUBMISSIONS

36. HMRC state that the only question is whether Ms Riquier declared all her taxable income in her self-assessment tax return for the year 2015-2016 which she submitted on 24 January 2017. That self-assessment did not include any employment income and was plainly incorrect.

37. Furthermore, HMRC submit that the underpayment of tax through the PAYE system did not in any event arise due to an employer error.

38. Ms Riquier commenced employment with Towergate on 7 December 2015, whilst still employed by Intelligent Positioning (until 17 December 2015). Intelligent Positioning were operating the tax code 1060L. On commencing with Towergate, Ms Riquier completed a P46 stating this was now her only job. As she was still employed by Intelligent Positioning, this was incorrect. The new employer correctly operated the P46 procedure and used the code 1060LX, which it was required to do. Where a taxpayer is within the PAYE regime and not required to complete a tax return, then at the end of the tax year the deductions would be reviewed by HMRC and any underdeductions would be dealt with through PAYE codes in the following tax year, ie during 2016-2017. Where, however, as is the case with Ms Riquier, a taxpayer is within the self-assessment regime, then any underdeductions would only be calculated once the self-assessment is returned, namely by 31 January 2017.

39. Having received Ms Riquier’s self-assessment, HMRC opened an enquiry on 12 January 2018 as Ms Riquier had failed to include any information in relation to her employment earnings. They contend that she did not declare her employment income and as such she filed an incorrect return.

40. A closure notice was issued, advising that the total tax now due for 2015-2016 was £1,227.85.

41. Ms Long was not able to explain the error in the HMRC Employment Record, but submitted that this was not relevant.

DISCUSSION

42. The amendments made by the closure notice into Ms Riquier's tax return for the tax year 2015-2016 result in an additional £1,227.85 tax being due. Ms Riquier agrees that this calculation is correct, and agrees that:

- (1) She should be liable for the £400 which is attributable to her foreign income; and
- (2) The balance of £827.85 has been correctly calculated in respect of her employment income, in that she did receive higher net pay in December 2015 than that to which she was entitled.

43. This liability is unaffected by the fact that tax was deducted from employment earnings through the PAYE regime during the tax year. The PAYE regime places a statutory duty on an employer to deduct tax at source from the earnings of an employee by applying the relevant tax code in any one tax year. In this respect, the employer acts as a tax collector for HMRC in relation to the tax liability of an employee. However, the income tax payable remains the liability of the individual employee, albeit being returned by the employer on his or her behalf.

44. We have nevertheless addressed the submissions in relation to the application of PAYE below, namely the P46, the later provision of the P45 and the HMRC Employment Record:

(1) We find as facts that Ms Riquier did complete a P46 upon starting her employment at Towergate and that she selected statement B thereon. We did note that the 18 April Letter was somewhat hesitant on this point, but her explanation at the hearing of how she understood the options – namely that her employment at Towergate seemed in practical terms to be her only “job”, ie place she was required to turn up to work, even though she was still on her notice period – showed her thought process at the time. She also expressly confirmed at the hearing at the beginning of cross-examination by Ms Long that she had selected this option, although later cast doubt on this. We found Ms Riquier to be a credible witness, and her explanation of what she understood the three options on the P46 to mean was persuasive. Accordingly, we concluded that she had indeed selected statement B, and view her apparent change of mind as being attributable to the absence of a copy of the completed P46 and seeking to emphasise that none of the three options correctly applied to her situation.

(2) The completion of a P46 checking the employment with Towergate as her only job meant that Towergate was required by law to operate the emergency code which it applied. This could not be overridden by conversations between Ms Riquier and her manager at Towergate, or the fact that Ms Riquier was known to have had another employment before joining Towergate.

(3) It is agreed between the parties that Towergate was provided with Ms Riquier's P45 in January 2016. However, that is of no consequence – the underdeduction had already occurred by that time, in December 2015.

(4) We find that the HMRC Employment Record contained an error in that it wrongly recorded Ms Riquier's start date with Towergate as 6 January 2016 rather than 7 December 2015. We do not make any finding as to the cause of this error, ie whether it was as a result of Towergate supplying incorrect information to HMRC or HMRC wrongly recording the correct information. We consider both the existence of the error and the cause to be irrelevant to this appeal – this document was produced after the event (certainly after 30 September 2016 as it refers to that date as Ms Riquier's end date with Towergate) and did not affect in any way the amount of personal allowance applied/basic

rate tax band calculations or PAYE that was deducted from Ms Riquier's pay in December 2015.

CONCLUSION

45. For the reasons set out above, we have concluded that the closure notice issued on 16 April 2018 was correct and we dismiss the appeal.

APPLICATION TO ADMIT ADDITIONAL EVIDENCE AFTER HEARING

46. After finalising our decision but before it was released to the parties, the Tribunal received a further email from Ms Riquier concerning the HMRC Employment Record. On the basis that we have concluded (see paragraph [44(5)] above) that the error as to the date of commencement and the cause thereof are both irrelevant to this appeal, we declined to admit this email. We did not request submissions from HMRC on this matter.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

47. 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.

**JEANETTE ZAMAN
TRIBUNAL JUDGE**

RELEASE DATE: 23 MAY 2019