TC08067

PROCEDURE – application to preclude HMRC from introducing additional arguments in statement of case – scope of closure notice – application dismissed

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2020/00089

BETWEEN

IM GROUP LIMITED **Appellant**

-and-

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

TRIBUNAL: JUDGE AMANDA BROWN

The hearing took place on 4 February 2021. With the consent of the parties, the form of the hearing was video using the Tribunal video platform/etc. A face to face hearing was not held because of the continuing Covid pandemic restrictions. The Tribunal was attended by 10 individuals from IM Group Limited and its representatives and from HM Revenue and Customs. The Tribunal was provided documents in 4 bundles, bundle 1 consisted of 20 pages (the application and response), bundle 2 consistent of 137 pages of documents and certain authorities, bundle 3 of 20 pages (HM Revenue and Customs skeleton argument) and bundle 4 a further 92 pages of authorities and IM Group Limited's notice of appeal.

Imran Afzal, counsel, instructed by BDO appeared for the Appellant

Ben Elliot, counsel, instructed by the General Counsel and Solicitor to HM Revenue and Customs appeared for the Respondents

DECISION on APPLICATION

INTRODUCTION

1. This application was made on behalf of IM Group Limited ("**the Appellants**") to direct that HM Revenue & Customs ("**HMRC**") be precluded from being entitled to pursue certain issues set out in their statement of case. The application was said to be made pursuant to rule 5 Tribunal Procedure (First-tier-Tribunal) (Tax Chamber) Rules 2009 ("**FTT Rules**").

BACKGROUND

2. The substantive appeal is made in respect of a closure notice issued by HMRC on 15 August 2019 pursuant to paragraph 32(1A) Schedule 18 Finance Act 1998 ("**FA 98**").

3. The Appellant is the parent company of a large multinational corporate group and its business includes the making of investments and managing those investments. The Appellant does not appear to actively manage its investments (for instance by the provision of management services to the subsidiaries in which it has invested). The Appellant is owned and managed by Lord Robert Edmiston who campaigned in favour of Brexit.

4. During the accounting period ended 31 December 2016 three donations totalling £1m were made to campaign groups supporting Brexit. When, on 13 December 2017, the Appellant filed its tax return for that accounting period it did not seek a deduction for these payments. However, on 30 August 2018, the Appellant filed an amended return in which it sought deduction of £1m on the basis that it was entitled to a deduction of such expenditure as expenses of management.

5. The Appellant set out an articulation of the basis on which it considered the expenditure met the definition of expenses of management by reference to the terms of section 1219 Corporation Taxes Act 2009 ("**CTA 09**"). In essence, and by reference to the provisions of s1219 CTA the Appellant considered that the donations were made to support the trading subsidiaries in which it had its investments as Lord Edmiston considered that leaving the EU would, in the long term, enhance the business environment of the UK and hence the Appellant's investments in motor distribution, real estate and lending.

6. The Appellant looked to surrender the losses incurred in the accounting period ended on 31 December 2016, including the loss associated with the donations to other members of its corporate group.

7. On 14 December 2018 HMRC opened an enquiry into the amended return. By letter dated 26 February 2019 HMRC issued their view of the matter letter. HMRC expressed the view that:

> (1) The donations were not expenses of management under s1219(1) CTA 09 as they were expenses incurred to improve the trading prospects of the subsidiary businesses and not for the management of the Appellant's own investment; and
>
> (2) The donations were made because of Lord Edmiston's personal political views and more akin to personal expenditure. Further, and in any event, HMRC considered that the perceived benefit in making the payments was too remote to constitute an expense of management justifying the effective subsidisation from public funds by way of a taxable expense.

8. The response prepared by the Appellant's representatives contended that the payments were made to "protect the company's assets" with sufficient proximity to satisfy s1219 CTA 09 as the subsidiaries in which the Appellants were invested distributed Japanese and Thai manufactured vehicles which compete with European brands. Departure from the EU would facilitate, in the Appellant's view, a more favourable trade environment for the vehicles

distributed by its subsidiaries. It was therefore, asserted that the expenses had a direct nexus between the Appellant's decisions to invest in such subsidiaries, as distinct from its wider property and lending portfolio.

9. On 15 August 2019 HMRC issued their closure notice. So far as relevant the closure notice provides:

> "**My conclusion**
>
> I will amend the amended Company Tax Return to disallow £1,000,000 payment to referendum campaigns as a management expense. This will have the effect of reducing the amount of excess management expenses available for surrender as group relief ….

10. The closure notice also sets out a "summary of the check of the amended Company Tax Return" which broadly reflected their view of the matter as set out in paragraph 7 above.

11. The Appellant appealed the closure notice to HMRC and following an independent review HMRC upheld the conclusions as set out in the closure notice for the reasons previously articulated in HMRC's view of the matter letter though a more substantive explanation was given.

12. The appeal was notified to the Tribunal.

13. On 4 December 2019 HMRC issued their statement of case. The statement of case identified the issues in the appeal as:

> "(1) Whether the payments made to the Campaigns were "expenses of management of the company's investment business within the meaning of s1219(1) CTA 2009;
>
> (2) If so:
>
> (a) whether the donations were gifts provided in connection with its business within the meaning of s1298(1) CTA 2009;
>
> (b) whether the expenses were of a capital nature within the meaning of s1219(3)(a) CTA 2009
>
> (c) whether any part of the relevant expenses was [sic] incurred directly or indirectly in consequence of, or otherwise in connection with, any arrangements for securing a tax advantage within the meaning of section 1248 CTA 2009."

14. HMRC then particularised by reference to each of the identified issues the basis on which it contended that the closure notice had correctly denied the deduction of the donations.

15. By its application dated 29 June 2020 the Appellant contends that the issues identified under sub para (2) in the quotation from the statement of case are new issues ("**the New Issues**") and do not form part of the conclusion of the closure notices such that HMRC should be barred from running them.

RELEVANT LEGISLATION

16. The relevant provisions of TMA 70 are:

> *Section 49G*
>
> … (4) If the appellant notifies the appeal to the tribunal, the tribunal is to determine the matter in question…
>
> *Section 49I*

(1) In sections 49A to 49H (a) "matter in question means the matter to which the appeal relates…"

17. The relevant closure notice and provisions are set out in Paragraphs 32(1A) and 34 Schedule 18 FA 1998:

Paragraph 32

(1A) An enquiry is completed when an officer of Revenue and Customs informs the company by notice (a "final closure notice"):

(a) in a case where no partial closure notice has been given, that they have completed their enquiries …

Paragraph 34

(1) This paragraph applies where a … final closure notice is given to a company by an officer.

(2) The … final closure notice must state the officer's conclusions and … (b) make the amendments of that return that are required (i) to give effect to the conclusions stated in the notice …

(3) An appeal may be bought against an amendment of a company's return under sub-paragraph (2) above.

18. So far as relevant for the purposes of this application CTA 09 provides:

Section 1219 – Expenses of management of a company's investment business

(1) In calculating the corporation tax to which a company with investment business is liable for an accounting period, expenses of management of the company's investment business which are referable to that period are allowed as a deduction from the company's total profits.

(1A) …

(2) For the purposes of this section expenses of management are expensed of management of a company's investment business so far as:

(a) they are in respect of so much of the company's investment business as consists of making investments, and

(b) the investments concerned are not held for an unallowable purpose during the accounting period to which the expenses are referable.

(3) But

(a) no deduction is allowed under this section for expenses of a capital nature ….

Section 1248 – Expenses in connection with arrangements for securing a tax advantage

(1) No deduction is allowed under section 1219 for any particular expense of management if any part of those expenses is incurred directly or indistinctly in consequence of, or otherwise in connection with, any arrangements for securing a tax advantage …

(4) The reference in (1) to expenses of management includes amounts treated by any provision as deductible under section 1219.

…..

Section 1298 – Business entertainment and gifts

> (1) This section applies if a company incurs expenses in providing entertainment or gifts in connection with a business which it carries on.
>
> (2) The general rule is that … (b) no deduction is allowed under section 1219 for the expenses …

19. The FTT rules provide:

> *Rule 5*
>
> (2) The Tribunal may give direction in relation to the conduct or disposal of proceedings at any time …

RELEVANT PRINCIPLES

20. This application is stated to be an application made pursuant to rule 5(3) FTT Rules

21. In order to determine this matter the Tribunal must identify the scope of the conclusion as set out in the closure notice

22. There are four higher authorities on which the parties relied and which frame and direct the exercise to be undertaken by this Tribunal when determining the present application.

23. The Appellant also referenced a FTT judgment in the matter of *Towers Watson Limited* [2017] UKFTT 846. ("**Towers Watson**")

24. Starting with *Tower MCashback LLP 1 v Revenue and Customs Commissioners* [2011] UKSC 19 ("**MCashback**"). MCashback concerned the issue of a closure notice in connection with a partnership return and which concluded that relief claimed under s45 Capital Allowances Act 2001 ("**CAA 01**") was excessive and made the consequential amendment to the return. The closure notice had been issued following an application by the partnership to the Tribunal forcing its issue. It was accompanied by a covering letter indicating that whilst the closure notice had been issued on the basis of s45(4) CAA 01 the officer would have preferred to have had more time to fully examine the records and raise any further issues justifying disallowance. The Court of Appeal determined it was open to HMRC to raise those additional reasons when the taxpayer appealed the assessment.

25. Lord Walker approved the judgment of Henderson J (at paragraph [15]) confirming that:

> "… if the [Tribunal is] to fulfil their statutory duty under … [it] must, in my judgment, be free in principle to entertain legal arguments which played no part in reaching the conclusions set out in the closure notice. Subject always to the requirements of fairness and proper case management, such fresh arguments may be advanced by either side, or may be introduced by the [Tribunal] on [its] own initiative.
>
> That is not to say, however, than an appeal against a closure notice opens the door to a general roving inquiry into the relevant tax return. The scope and subject matter of the appeal will be defined by the conclusions stated in the closure notice and by the amendments (if any made to the return)"

26. Also in MCashback, Lord Hope stated (at paragraph 83):

> "… it is desirable that the statement by the officer of his conclusions should be as informative as possible. This is because of the function that the terms of the notice will serve in identifying the subject matter of any appeal."

27. The second case referenced by the parties is that of *Fidex Ltd v Revenue and Customs Commissioners* [2016] EWCA Civ 385 ("**Fidex**"). Fidex concerned a tax avoidance scheme the aim of which was to create a loss available for group relief through a mismatch between the GAAP and IFRS accounting treatment of certain bonds held between group members.

HMRC issued a closure notice reducing the available loss disputing the way that the bonds had been accounted for. In their statement of case, in addition to their principal position on the status of the accounting debit, HMRC sought to run an unallowable purpose argument as an additional basis for denying the relief sought.

28. The FTT permitted HMRC to run the unallowable purpose argument on the basis of its assessment of the scope of the conclusion to disallow the debit. The Court of Appeal confirmed the approach of the FTT.

29. When considering the application of MCashback in the context of Sch 18 FA 98 Kitchen LJ stated:

> "45. …
>
> (i) The scope and subject matter of an appeal are defined by the conclusions stated in the closure notice and by the amendments required to give effect to those conclusions.
>
> (ii) What matters are the conclusions set out in the closure notice, not the process of reasoning by which HMRC reached those conclusions.
>
> (iii) The closure notice must be read in context in order properly to understand its meaning.
>
> (iv) Subject always to the requirements of fairness and proper case management, HMRC can advance new arguments before the FTT to support the conclusions set out in the closure notice.

30. Kitchen LJ went on:

> 51. The UT went on to express the view, with which I agree, that it is not appropriate to construe a closure notice as if it is a statute or as though its conclusions, grounds and amendments are necessarily contained in watertight compartments, labelled accordingly. …
>
> 61. …The scope and subject matter of the appeal to the FTT were defined by the conclusions stated in the closure notice and the amendments required to give effect to them. HMRC were not, however, restricted on appeal to the process of reasoning by which they had reached those conclusions and they were free to deploy new arguments in support of them, subject to the exercise by the FTT of its case management powers to ensure that Fidex were not ambushed…"

31. The third authority is that of *B&K Lavery Property Trading Partnership v Revue & Customs Commissioners* [2016] UKUT 525 ("**Lavery**"). In Lavery the partnership made a revaluation adjustment in respect of two properties held by it. HMRC disallowed the adjustment on the basis that the partnership had not been engaged in a trade in relation to the properties. However, by their skeleton argument HMRC effectively abandoned the argument that the taxpayer was not engaged in a trade but maintained that the adjustment be disallowed on the basis that the properties were not stock in trade. The taxpayer sought to contend that HMRC had conceded the appeal and that the tribunal had no jurisdiction to consider the stock in trade argument. The FTT and the UT considered that HMRC were entitled to maintain the conclusion of the closure notice (to disallow the adjustment) on the basis of the stock in trade argument.

32. *Investec Asset Finance plc and another v Revenue and Customs Commissioners* [2020] EWCA Civ 579 ("**Investec**") is the last of the relevant authorities. In this matter HMRC had issued closure notices but in the covering letter had also identified alternative arguments

which might indicate further profits "over and above the additional profits chargeable to corporation tax outlined in the closure notices".

33. In Investec the taxpayer accepted that HMRC was entitled to put forward different legal arguments which supported the making of the adjustment in the closure notice and/or which justified the particular adjustment made. However, the taxpayer challenged the ability of HMRC to put forward alternative adjustments as part of the appeal process merely by alerting the taxpayer that alternative arguments may arise. The FTT and UT considered there was no statutory bar on HMRC in raising the new argument even where it leads to a different, and in this case higher, adjustment.

34. In her judgment Rose LJ deals at some length with this issue at paragraphs [49] – [73]. She sets out the process by reference to which an enquiry is opened and closed under Sch 18 FA 98 and the relationship between those provisions and the appeal provisions set out in Taxes Management Act 1970 ("**TMA 70**") including, in particular, the definitions contained in sections 49G and 49I TMA 70 as to the scope of the subject matter of the appeal, and the section 50 TMA 70 powers pursuant to which the Tribunal may increase an assessment. She also reviews the "venerable principle" of tax law that there is a public interest in taxpayers paying the correct amount of tax and the judgments in MCashback and Fidex.

35. So far as is relevant in the context of the present appeal, and providing a summary, Rose LJ's conclusions, the Court of Appeal determined:

> (1) By reference to paragraph 34(3) Sch 18 FA 98 and s49I an appeal in respect of a closure notice is bought against the amendment of the company's return and the subject matter of the appeal and thereby the matter in question is the amendment as set out.
>
> (2) It is the amendment which restricts the ambit of the appeal in connection with which the Tribunal must then decide whether the taxpayer has been over or under charged to tax and make a reduction or an increase in the assessment as appropriate.
>
> (3) The Tribunal's powers are constrained by the scope of the adjustment made by reference to the conclusion that such an adjustment is required.
>
> (4) HMRC's headlining in a covering letter that they might want to explore other and entirely unconnected areas of the tax return would not give them the power to do so after the closure notice had been issued. However, where the alternative arguments related to the focus of the closure notice HMRC would not be precluded from raising those alternatives at a later point, even where that led to an increase in the assessment.

36. In Towers Watson the substantive issue in that appeal was an amendment to Towers' self-assessment tax return relating to its amortisation of goodwill. The taxpayer argued that the conclusions in HMRC's closure notice was limited to the method of amortisation. HMRC's expert had expressed the view in his evidence, that the value of goodwill had been overstated and sought to defend the closure notice by reference both to valuation and methodology.

37. The FTT identified that whilst the basis of an appeal under paragraph 34 FA 98 appears to be limited to an amendment as stated in a closure notice, by reference to the Court of Appeal determination in Fidex the scope of an appeal under paragraph 34 nevertheless extended to the conclusion which led to the amendment.

38. Having examined the conclusion as set out in the closure notice and the resulting amendment the FTT concluded that, in that case, the reasonable recipient of the closure notice would not have considered that the conclusions and the associated amendment to the self-assessment was a general challenge to the goodwill deduction. The tribunal concluded

that the conclusion was limited to whether the amortisation charge in the accounts was in accordance with UK GAAP and that therefore it was no open to HMRC, by way of expert evidence, to bring a more general challenge to the goodwill charge.

APPELLANT'S CONTENTIONS

39. The Appellant contends that the New Issues fall outside the subject matter of the appeal with the consequence that the Tribunal has no jurisdiction to consider them and as such their application should be allowed ("**the Subject Matter Issue**"). In the alternative, the contend that if the Tribunal considers that it has a discretion to allow the New Issues to be considered the Tribunal should not exercise that discretion in HMRC's favour on the grounds of fairness and proper case management ("**the Case Management Issue**").

The Subject Matter Issue

40. The Appellant's case on the Subject Matter Issue is a forensic one based firstly on the language of the closure notice itself and secondly on the structure of the legislation.

41. In terms of the closure notice language, the Appellant contends that the "My conclusion" section of the closure notice as set out in paragraph [9] above, was limited to a communication of the amendment to be made to the Appellant's tax return by reference to the analysis provided latter in the letter and by reference to the view of the matter letter all of which was limited to a conclusion that the donations were not an expense of management of the investment business falling meeting the definition within s1219(2) CTA 09 and by reference to MCashback that was the end of the matter.

42. It is contended that the New Issues cannot form part of the subject matter of the appeal as neither the closure notice nor limited enquiry correspondence concluded that if the donations were expenses of management, then they were, in any event, to be disallowed by virtue of any one of the reasons identified as the New Issues. The New Issues are not therefore, in the Appellant's view, further reasons for concluding that the donations are not expenses of management they are new conclusions justifying disallowance.

43. In terms of the statutory structure the Appellant highlights that each of the New Issues places reliance on statutory provisions other than s1219(1) and (2) CTA 09. It was contended that these additional statutory provisions rely on the donations meeting the s1219(1) requirements and representing expenses of management before then placing further limits on when such expenses of management are treated as deductible expenses.

44. The Appellant submitted that this was the case was "conclusively demonstrated" by the fact that the Statement of Case posits the New Issues on the basis that the expenses are expenses of management by use of the language "if so" (see quoted excerpt at paragraph 13 above).

45. The Tribunal was invited to draw a parallel between the Appellant's case and that in Towers Watson contending that nothing in the communications prior to the statement of case was levelled at the deductibility of the donations generally but were focused only in a disallowance on the basis that donations did not meet the requirements of s1219(2) CTA 09.

The Case Management Issue

46. The Appellant contends that if the terms of the closure notice permit HMRC to introduce the New Issues then they should be prevented from doing so on the grounds that it would be contrary to fair case management for HMRC to be permitted to introduce them principally on the grounds that they will require additional evidence to be served. Particular focus was placed on the evidential requirements which arise as a consequence of the third New Issue under s1248 CTA 09 concerning whether the donations were part of an arrangement to secure a tax advantage.

47. Whilst acknowledging that the New Issues were raised in the Statement of Case and therefore early within the proceedings themselves the Appellant contends that as a matter of fairness the implications for both the evidence and the length of hearing require that HMRC should not be permitted to run them.

48. The Appellant also contends that by their Statement of Case HMRC have not looked to establish that the New Issues are made out rather the New Issues have simply been asserted without foundation

HMRC'S SUBMISSIONS

The Subject Matter Issue

49. By their skeleton HMRC invited the Tribunal to apply 3 principles, at the hearing these had been expanded to 8 principles which the Tribunal has consolidated into 4:

> (1) That they are entitled to raise fresh arguments which played no part in reaching the conclusion stated in the closure notice provided that they relate to the same subject matter, what is precluded is a roving enquiry outside the terms of the scope of the conclusion and the associated amendment
>
> (2) It is not appropriate to construe a closure notice as if it were a statute or as though its conclusions, grounds and amendments are necessarily contained in watertight compartments
>
> (3) A narrow interpretation of the closure notice is inappropriate, the protections afforded to taxpayers against abusive actions of HMRC vest in the time limits for enquiry and assessment
>
> (4) The venerable principle that there is a public interest in taxpayers paying the correct amount of tax has a role to play and Parliament did not intend the subject matter of an appeal to be narrowly confined

50. By reference to these principles and in the context of the terms of the closure notice itself (both the statement of the conclusions and the resulting amendment) HMRC contended that the subject matter of the appeal was the Appellant's entitlement to make a deduction for tax purposes in respect of the donations. In HMRC's view they had identified within the view of the matter letter and within the closure notice letter but one of the reasons preventing the Appellant of claiming a deduction in respect of the donations but were not limited to that particular reason when defending an appeal against the amendment communicated in the closure notice.

51. HMRC also contended that as a matter of statutory construction the New Issues represented alternative bases for concluding that the donations were not expenses of management within section 1219 CTA 09. They submit that where expenditure is not deductible under s1219 CTA 09 because it does not meets the definition of s1219(2) or because it is expressly excluded from deduction under s1219 makes no difference in the contesx of a closure notice which makes an amendment on the basis that there should be no deduction.

52. On Towers Watson HMRC contended that as it was an FTT decision predating and potentially inconsistent with the approach taken by the Court of Appeal in Investec it was not a reliable authority.

The Case Management Issue

53. HMRC contended that the case management issue was fundamentally flawed as they had raised the New Issues at the earliest possible time in the appeal process. The New Issues

had been included in the statement of case as first drafted and as such did not require the Tribunal's permission.

54. As such the Appellant could not contend that there was any ambush or unfairness in facing the full case against them so as to justify the deduction sought.

DISCUSSION

The Subject Matter Issue

55. This is an appeal bought in accordance with paragraph 34 Schedule 18 FA 98 which provides for an appeal against an amendment contained in a closure notice. In the present case the amendment was to disallow a deduction claimed in respect of the donations.

56. The amendment arose as a result of a conclusion that the donations were not "an expense of management". That conclusion does not specify any statutory basis on which it was reached.

57. It is apparent that the focus of the enquiry was whether deduction of the donations as expenses of management was permissible and that the view of the matter letter articulated the reason for the conclusion ultimately reached was that the donations were not incurred in connection with the management of the Appellant's investment business. However, the Tribunal is clear that such articulation was a reason for a conclusion and not a conclusion in its own right.

58. As such the matter in question and therefore the subject matter of the appeal is whether the donations should be deductible for tax purposes. HMRC now seek to defend the decision to disallow the deduction on the basis of four alternative arguments. By reference to the binding authorities HMRC are entitled to do so save where doing do would run contrary to fairness and good case management.

59. That is sufficient to dispose of the Subject Matter Issue. However, the Tribunal also considers that HMRC's position on the statutory structure determining what is and is not an expense of management is also correct.

60. Section 1219(2) provides the scope of the type of expense which may be deductible as an expense of management under section 1219(1). However, by reference to the other relevant statutory provisions deduction is permissible only if the expenditure itself is not otherwise excluded from the deduction under section 1219(1) as an expense of management. As such, if the donations properly represent a business gift, and/or are expenditure of a capital nature and/or is incurred directly or indirectly or otherwise in connection with arrangements securing a tax advantage the expenditure is explicitly excluded from deduction as an expense of management. All four roads lead to the same place: non-deductibility under section 1219(1).

The Case Management Issue

61. The Tribunal can deal very shortly with this issue. When pushed by the Tribunal Mr Afzal accepted that there was little substance to this argument.

62. On the basis that HMRC are not precluded by the terms of the closure notice from running the New Issues there is no ambush, HMRC have raise the arguments at the earliest point possible in the proceedings. The evidential burden may be greater on the Appellant than had HMRC not raised the New Issues and the trial may be listed for longer, but the Appellant has the choice whether it wishes to concede or proceed. It is notable that the Appellant has not, at any point in this application, sought to contend that these points are unarguable on the facts.

63. It may be the case that the Appellant now faces a tougher appeal evidentially and legally than it did before, but it is the duty of HMRC to collect the right amount of tax. If HMRC satisfy the Tribunal that hears this appeal as to any of the New Issues they will have been vindicated in their decisions to raise the New Issues and the Appellant will have only been denied an impermissible bye.

DISPOSITION

64. For the reasons stated the Appellant's application is refused.

65. The Appeal will be stayed for a period of the shorter of 56 day from the date of this decision or confirmation from the Appellant that they do not propose to appeal.

66. On the expiration or lifting of the stay the parties have a period of 28 days in which to agree suitable case management directions and in the absence of agreement the Tribunal will make such further directions and it considers appropriate.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

67. This document contains full findings of fact and reasons for the preliminary decision. Any party dissatisfied with this preliminary 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. However, either party may apply for the 56 days to run instead from the date of the decision that disposes of all issues in the proceedings, but such an application should be made as soon as possible. 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.

AMANDA BROWN QC
TRIBUNAL JUDGE

RELEASE DATE: 26 MARCH 2021