[2021] UKFTT 0476 (TC)

TC 08350

LATE APPEAL – Martland and Katib considered – length of delay is serious and significant – no good reason for delay - in all the circumstances fairness and justice do not support allowing a late appeal – application refused

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2018/07435
TC/2018/08216

BETWEEN

KAZITULA LIMITED (IN LIQUIDATION)
Appellant

-and-

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

TRIBUNAL: JUDGE DAVID BEDENHAM

The hearing took place on 29 September 2021. With the consent of the parties, the form of the hearing was video with the parties attending through the Tribunal video platform. A face to face hearing was not held because of the ongoing Covid 19 pandemic and social distancing guidance.

Prior notice of the hearing had been published on the gov.uk website, with information about how representatives of the media or members of the public could apply to join the hearing remotely in order to observe the proceedings. As such, the hearing was held in public.

Howard Watkinson, Counsel, for the Appellant

Olivia Donovan, litigator of HM Revenue and Customs' Solicitor's Office, for the Respondents

DECISION

INTRODUCTION

1. The Appellant seeks permission to appeal out of time against the following decisions made by HMRC:

(1) An assessment to VAT in the sum of £201,615 notified on 7 April 2017;

(2) Assessments to corporation tax in the sum of £117,943.55 notified on 10 April 2017;

(3) A penalty assessment in the amount of £78,432.44 issued on 20 June 2017 pursuant to Schedule 24 of the Finance Act 2007; and

(4) A penalty assessment in the amount of £134,073.91 issued on 26 June 2017 pursuant to Schedule 24 of the Finance Act 2007.

BACKGROUND

2. At all material times:

(1) the Appellant operated a restaurant business; and

(2) the Appellant's sole director and majority shareholder was Mr Shafique Uddin.

3. HMRC assessed the Appellant to VAT and corporation tax and issued it with penalties because HMRC formed the view that the Appellant had supressed its level of sales.

4. On 7 and 10 April 2017, HMRC notified the Appellant of the VAT and corporation tax assessments.

5. On 13 April 2017, the Appellant went into Creditors' Voluntary Liquidation ("CVL").

6. On 20 and 26 June 2017, HMRC issued the Appellant with Schedule 24 penalties based on deliberate inaccuracies.

7. On 16 and 30 June 2017, HMRC notified Mr Uddin that he was personally liable for the penalty assessments issued to the company.

8. On 19 November 2018, Mr Uddin filed a Notice of Appeal with the Tribunal. In the Grounds of Appeal section of the Notice it was said:

> "The grounds of appeal cover both a VAT assessment for £201,615 and Corporation Tax assessment of £117,944.35.
>
> This is in addition to the appeal of the penalties of £134,073.91 (Value Added tax) and in the amount of £78,432.44 (Corporation Tax).
>
> The appeal is being brought by the former Director of Kazitula Limited, Shafique Uddin and will be in the names of Shafique Uddin and Kazitula Limited (in liquidation)."

9. As at 19 November 2018, Mr Uddin had no authority to file an appeal on behalf of the Appellant as it was in liquidation. The position was eventually regularised in November 2020 when the liquidator authorised Mr Uddin to continue with the appeals in the name of the company.

10. On 3 November 2020, Judge Fairpo heard Mr Uddin's application for permission to bring his appeal against the Personal Liability Notices out of time. By a decision released on 25

March 2021, Judge Fairpo refused permission for Mr Uddin to bring his appeal out of time. The Appellant provided me with a copy of Judge Fairpo's substantive decision and a copy of her decision refusing permission to appeal. The Appellant also provided me with a copy of its renewed application for permission to appeal filed with the Upper Tribunal.

THE APPELLANT'S SUBMISSIONS

11. On behalf of the Appellant, Mr Watkinson referred me to *Denton v TH White Ltd* [2014] EWCA Civ 906 and *William Martland v HMRC* [2018] UKUT 178 (TCC) and submitted that I should apply the three stage approach referred to in those cases.

12. In relation to the first stage of the *Denton* test, Mr Watkinson acknowledged that the delay in this case was significant and serious

13. In relation to the second stage of the *Denton* test, Mr Watkinson submitted that there were good reasons for the delay. Specifically:

(1) The Appellant was reliant on, and misled by, its accountant in relation to the action being taken in relation to challenging the assessments and penalties and was not made aware of the deadlines for appealing.

(2) The delay was due to the liquidator not appealing the decisions on behalf of the Appellant. It was only after authorisation/consent had been provided by the liquidator on 11 November 2020 that the appeals could properly be made by the Appellant acting through Mr Uddin. Once that permission/consent was provided, the Appellant (through Mr Uddin) acted promptly by regularising the appeal that had previously been filed with the Tribunal.

14. In relation to the third stage of the *Denton* test, Mr Watkinson submitted:

(1) That the Appellant was misled by its accountant can properly be considered as part of the third stage of the *Denton* test. The Appellant's situation is factually different to that of the Appellant in *HMRC v Katib* [2019] UKUT 189 (TCC) because, in that case, the Appellant was found not to be without responsibility for the failings/delay, whereas the Appellant in the present case did take steps to check that an appeal had been brought and was being progressed.

(2) If permission to bring a late appeal is not granted:

(a) the Appellant will suffer serious financial prejudice;

(b) There will be an "unjustified windfall for the Respondents" despite the fact that their "allegations of fraudulent suppression of cash sales could never be tested."; and

(c) the Appellant will be deprived of an opportunity to defend itself including against penalty assessments which are criminal for the purpose of Article 6 and where "HMRC bear the burden of proof of deliberate inaccuracy, which is akin to an allegation of fraud".

(3) There is little identifiable prejudice to HMRC in terms of "finality". HMRC were aware from the outset that the Appellant wished to appeal.

(4) There are no particularly strong merits advanced on either side of the case.

HMRC's submissions

15. HMRC's submissions were not as focused as they might have been. However, I understood HMRC to submit as follows:

(1) Mr Uddin could have caused the Appellant to appeal the assessments prior to the Appellant entering into the CVL.

(2) Where an appellant relies on flawed advice given or errors made by its accountant, *Katib* makes clear it is incumbent on that appellant to provide a full and detailed account. That has not happened in this case; adequate detail was not provided.

(3) HMRC is caused prejudice because they "thought this was all closed" and do not know whether all relevant witnesses are still available.

(4) Extending time in this appeal "might set a precedent".

Evidence and Findings of Fact

16. Mr Uddin filed a witness statement in which he stated:

(1) The Appellant received copies of the VAT and corporation tax assessments on or around 11 April 2017.

(2) Mr Uddin went to see the Appellant's accountant (who I refer to as "SN"),"handed him a copy personally of both Assessments" and "asked [SN] to look into the Assessment as a matter of urgency and asked him to seek the assistance of a Tax Expert or a Solicitor if [SN] was in need of assistance."

(3) SN "assured me he would seek to resolve the matter".

(4) "A few days later on 13 April 2017, Kazitula was placed into Creditor's Voluntary Liquidation ("CVL") and Sterling Ford were instructed to oversee the liquidation. I chose to place Kazitula into CVL as I was struggling with my health and no longer wished for the responsibility of running a company due to my age. I also realised that I was unable to adapt to the ever changing market with the Company also approaching insolvency".

(5) "HMRC issued two personal penalty liability notices…("the Penalties") on receiving the Penalties I provided copies to [SN]".

(6) "Over the course of the next few months my son, Sami Uddin and I enquired with [SN] as to the progression of the resolution of the Assessments and Penalties. Every time we contacted [SN] we were advised that both issues were in hand and that we were not to worry. This advice was still the same when I received notification from the Insolvency Service that they were investigating Kazitula to establish whether disqualification proceedings should be sought against me."

(7) "Despite continued cooperation with the Insolvency Service I was advised on the 6 July 2018 that they were seeking to bring disqualification proceedings against me, It was not until this time that I realised something was wrong. Up until 6 July 2018, I had been convinced by [SN] as my Accountant that the Assessments and Penalties were in the process of being resolved."

(8) "On receiving the letter of 6 July 2018, I went to see [SN] and asked him to specifically seek specialist help. We agreed in light of the circumstances that it would be prudent to seek specialist legal advice in regard to contesting the disqualification proceedings."

(9) "On 25 July 2018, I instructed Alexander Whyatt Solicitors to assist me with contesting the upcoming disqualification proceedings…[providing documents] took a few weeks. In late August 2018, my Solicitors advised of the benefits of seeking Counsel's opinion in relation to the upcoming disqualification proceedings."

(10)"Counsel was instructed on 3 September 2018 but due to Counsel being on annual leave a copy of his opinion was not received until 27 September 2018."

(11)"On speaking to my solicitors and on receiving Counsel's advice, I was made aware of the importance the Assessments and Penalties had had on the Secretary of State's decision to initiate disqualification proceedings against me."

(12)"I was however advised by [SN] on 12 October 2018 that I should seek to reach a settlement with HMRC as this would prevent disqualification proceedings being brought against me. This was despite my position being that I believed the Assessments and Penalties were incorrect. This advice however proved to be incorrect and was confirmed in the Insolvency Service's reply email of 15 October 2018."

(13)"As I was receiving two conflicting pieces of advice from my legal representatives and [SN] I therefore spent a few days going through my documents from 2017. I came to realise through this process that whist I believed [SN] had appealed the Assessments and Penalties that this had not been done despite this belief. I therefore instructed Alexander Whyatt Solicitors to immediately seek to appeal the Assessments and Penalties on 31 October 2018".

(14)"I was not aware until seeking the assistance of my Solicitors that I was in need of requesting an independent review or filing an appeal within the 30 days of receiving the Assessment letter in April 2017. This was not known to me at the time. And if I had been aware of this information then my intention would have always been to seek to appeal the Assessments and Penalties. This is because I am and always have been of the view that the Assessments and Penalties are entirely incorrect…".

17. Mr Uddin gave evidence before me during which he confirmed the accuracy of his witness statement. He was then briefly cross-examined by Ms Donovan for HMRC. Much of Mr Uddin's evidence as contained in his witness statement went unchallenged. The limited number of questions put to Mr Uddin by Ms Donovan led to Mr Uddin giving the following further evidence:

(1) The Appellant entered into the CVL because that is what was recommended by SN and because Mr Uddin has ill health and is "getting old" such there was "too much pressure".

(2) SN told Mr Uddin that a CVL was "the only way you can get out of it".

(3) When asked how he contacted SN, Mr Uddin stated that this was done by visiting SN's office or over the telephone. He did not email SN as he is "computer illiterate".

18. In response to questions from me, Mr Uddin stated that he and his son had visited SN "many times" and that SN always said that the issues were all in hand.

19. In response to questions asked by Mr Watkinson in re-examination, Mr Uddin stated that he believed SN to be a professional man and understood from what SN said that the CVL was an "answer to the problem". Mr Uddin went on to say that he did not think the CVL would "solve every problem but thought it might relieve me a little bit".

20. In circumstances where Mr Uddin's factual evidence was not challenged by HMRC in any meaningful way, I accept it.

21. The limited documents that I was provided showed the following:

(1) On 5 May 2017 (after the Appellant has gone into CVL), SN wrote to HMRC referring to the 7 April 2017 VAT assessment stating "We write to appeal against these assessments on the basis that they are estimates and likely to prove excessive…"

(2) On 1 June 2017, HMRC replied to SN stating, *inter alia,* "As the company entered [the CVL], the only person who can appeal the VAT assessments against the company is the Insolvency Practitioner"

(3) On 6 July 2018, the Insolvency Service wrote to Mr Uddin giving him notice that the Secretary of State intended to apply for a disqualification order against him. That letter went on to set out the conduct said to give rise to unfitness.

(4) On 12 October 2018, SN wrote to the Insolvency Service (copying in Alexander Whyatt Solicitors and "Shafique Uddin") stating that he and Mr Uddin had recently met with the liquidator of the Appellant "and discussed at length the ESTIMATED assessments issued by HM Revenue and Customs…Mr Uddin has agreed to cooperate fully and I will be assisting in reaching an agreement with HMRC…please refrain from taking any further proceedings against him in relation to his disqualification as director until such time as the matter is resolved." Neither party asked Mr Uddin about the "Shafique Uddin" email address that was copied into this communication (and I did not pick up on this point until after the hearing) and so I make no finding in that regard.

(5) On 15 October 2018, the Insolvency Service replied to SN (copying in Alexander Whyatt Solicitors and "Shafique Uddin") stating that whilst it was pleasing that Mr Uddin intended to settle the debts owed to HMRC, "the Secretary of State maintains that your client caused the company to supress and conceal sales figures which resulted in the company under-declaring and underpaying VAT and Corporation Tax".

(6) In a letter of 11 November 2020, the Appellant's liquidator agreed to authorise Mr Uddin to conduct Tribunal appeals on behalf of the Appellant provided a suitable indemnity was provided. Such an indemnity appears to have been provided as, on 5 January 2021, the liquidator wrote to the Tribunal confirming that Mr Uddin was authorised to act on the Appellant's behalf in relation to the Tribunal appeal. The 11 November 2020 letter refers to various happenings and correspondence prior to that letter. I was given no detailed evidence about those events and not provided with the correspondence referred to therein (in particular I was not provided with the application notice or supporting evidence in relation to the application to remove the Appellant's liquidator). The 11 November 2020 letter stated that it was only on 28 July 2020 that Mr Uddin had applied to remove the Appellant's liquidator and went on to make various complaints about the conduct and basis of that application including:

> "The Application appears to be based on wholly unsubstantiated allegations relating to 'the apparent non-cooperation of the Liquidator' in the Company's appeals before the FTT, which 'apparent non-cooperation' is asserted to be 'severely prejudicial not only to [your client] but also to the Company'. As you and your client are well aware, the reality is completely different.
>
> Your client issued appeals in the FTT in the name of the Company (by that date in liquidation) without consulting, let alone obtaining the authorisation of the Liquidator. When the liquidator found out about these proceedings, he notified the FTT that he would have no objection in principle to the continuation of the appeals provided that certain conditions were met. These conditions were (1) that your client should provide the liquidator with copies of the appeals and the supporting evidence so that the Liquidator could

properly consider the nature of the appeals in question brought in the company's name (2) that your client, as a former director of the Company, should deliver up to the liquidator the financial records of the company…Notwithstanding that your client wished to pursue the appeals he had issued in the Company's name and notwithstanding that the Liquidator's requests were perfectly reasonable in the circumstances, your client either simply ignored this request or refused to comply with it. This situation persisted even when the FTT threatened to strike the appeals out. Months later, rather than comply with the Liquidator's reasonable request, your client chose to issue the Application…"

RELEVANT LAW

22. In *Martland,* the Upper Tribunal held at paragraph 44 that when considering applications for permission to appeal out of time, the Tribunal can usefully follow the three-stage process set out in *Denton.*

23. In *Katib*, the Upper Tribunal stated at [54] – [60]:

> "It is precisely because of the importance of complying with statutory time limits that, when considering applications for permission to make a late appeal, failures by a litigant's adviser should generally be treated as failure by the litigant.
>
> …
>
> Nor do we accept Mr Magee's submission that the decision of the High Court in *Boreh v Republic of Djibouti and Others* [2015] EWHC 769 establishes an 'exception' to the principle where a representative misleads the client. Rather, we consider that the correct approach in this case is to start with the general rule that the failure of Mr Bridger to advise Mr Katib of the deadlines for making appeals, or to submit timely appeals on Mr Katib's behalf, is unlikely to amount to a 'good reason' for missing those deadlines when considering the second stage of the evaluation required by *Martland.* However, when considering the third stage of the evaluation required by *Martland*, we should recognise that exceptions to the general rule are possible and that, if Mr Katib was misled by his advisers, that is a relevant consideration.
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> …
>
> …extraordinary as some of Mr Bridger's correspondence was, the core of Mr Katib's complaint is that Mr Bridger was incompetent, did not give proper advice, failed to appeal on time and told Mr Katib that matters were in hand when they were not. In other words, he did not do his job. That core complaint is, unfortunately, not as uncommon as it should be. It may be that the nature of the incompetence is rather more striking, if not spectacular, than one normally sees, but that makes no difference in these circumstances. It cannot be that a greater degree of adviser incompetence improves one's chances of an appeal, either by enabling the client to distance himself from the activity or otherwise.
>
> …We do not consider that, given the particular importance of respecting statutory time limits, Mr Katib's complaints against Mr Bridger or his own lack of experience in tax matters are sufficient to displace the general rule that Mr Katib should bear the consequences of Mr Bridger's failings…This conclusion is fortified by the fact that the FTT's findings demonstrate that there were some warning signs that should have alerted Mr Katib to the fact that Mr Bridger was not equal to the task…Mr Katib is not without responsibility in this story.

> For the same reasons, we do not consider that Mr Bridger's conduct has any real weight when considering the factors relevant to the final stage of the three-stage approach outlined in *Martland…"*

DISCUSSION AND DECISION

24. The first stage of the *Denton/Martland* process requires me to identify the breach and assess its seriousness. The breach in question is the failure to file an appeal by the statutory deadline.

25. The Appellant should have filed its appeal against:

(1) the VAT assessment by 7 May 2017;

(2) the corporation tax assessment by 10 May 2017;

(3) the first Schedule 24 penalty by 20 July 2017; and

(4) the subsequent Schedule 24 penalty by 26 July 2017.

26. The Appellant did not file an appeal against the above decisions until 19 November 2018 meaning that the appeals were between 16 and 18 months late. I consider it very much arguable that the delay should in fact be calculated by reference to the date on which the liquidator gave Mr Uddin consent to conduct the appeals on behalf of the Appellant (which was in November 2020) but, in circumstances where HMRC did not advocate for that approach, I will proceed on the basis that the relevant delay is one of 16-18 months.

27. On any view, a delay of 16-18 months in the context of a 30 day time limit is significant and serious. Mr Watkinson, realistically, did not seek to submit otherwise.

28. The second stage of the *Denton/Martland* process requires me to consider the reasons why the default occurred.

29. The Appellant submits that the reasons for the 16-18 month delay in filing the appeal are:

(1) The Appellant was reliant on advice give by SN and, as a result of that advice, believed that an appeal against the assessments and penalties issued to the Appellant was being progressed.

(2) The Appellant's liquidator did not appeal the decisions. It was only after authorisation/consent had been provided by the liquidator on 11 November 2020 that the appeals could properly be made by the Appellant acting through Mr Uddin. Once that permission/consent was given, the Appellant (through Mr Uddin) acted promptly by regularising the appeal that had previously been filed with the Tribunal on 19 November 2018.

30. These late appeals are brought by the Appellant. As of 13 April 2017, the Appellant was in CVL and was controlled by, and could only act through, its liquidator. The deadlines for appealing were all after the Appellant had entered CVL. I was provided with no evidence or explanation as to why the Appellant (acting through its liquidator) did not file the appeals by the statutory deadlines. Nor was I provided with any evidence that the liquidator was privy to, less still reliant on, any of the advice given by SN. I do not, then, see that the Appellant has established that it (as opposed to Mr Uddin personally) was reliant on advice by SN and that it was that advice that led to the Appellant not filing its appeals by the statutory deadlines. Nor has the Appellant established that there was some other good reason for its failure to (through its liquidator) file its appeals by the statutory deadlines, or that it (through its liquidator) was unaware of the deadlines for appealing.

31. For the reasons explained at paragraph 30 above, I am not satisfied that the Appellant has established a good reason for its default. However, in case I am wrong in that analysis, I consider the case as advanced by the Appellant.

32. In relation to the advice provided by SN and the reliance placed on it by Mr Uddin:

33. From the correspondence dated 5 May 2017, SN appears to have believed (incorrectly) that, despite the Appellant going into CVL, Mr Uddin could still bring an appeal on behalf of the company. Mr Uddin's account of his discussions with SN was not as full and detailed as it might have been. Nonetheless, I have accepted Mr Uddin's factual evidence, including that he was told on a number of occasions by SN that things were in hand and he need not worry, and that he was not made aware of the appeal deadlines.

34. However, the starting point, as made clear in *Katib*, is that failures by a litigant's adviser should generally be treated as failures by the litigant. There is no "exception" to this rule even where it is established that the an adviser has misled the taxpayer. That SN led Mr Uddin to believe that all was in hand (by which Mr Uddin took to mean that appeals had been filed) and he need not worry does not, applying *Katib*, constitute a "good reason" for the delay.

35. Further, and in any event, Mr Uddin is not without responsibility in this story; he did not act as a reasonable taxpayer in his position would have acted, specifically:

> (1) Whilst he was being told by SN that all was in hand, he was never provided with (and there was no suggestion that he asked for) a copy of the appeal(s) that he believed SN had filed.
>
> (2) Despite visiting SN "many times" for an update, there was no evidence that he ever asked SN to confirm in writing the position as to progress and what steps had actually been taken.
>
> (3) By 6 July 2018, Mr Uddin realised that "something was wrong". As he stated in his witness statement, "up until 6 July 2018, I had been convinced by [SN] as my Accountant that the Assessments and Penalties were in the process of being resolved… We agreed in light of the circumstances that it would be prudent to seek specialist legal advice in regard to contesting the disqualification proceedings." Despite realising "something was wrong" and no longer being convinced by what SN had told him about the assessments and penalties being in the process of being resolved, it was over 4 months before the appeal was filed with the Tribunal. There was no adequate explanation given for that delay.
>
> (4) In late July 2018, Mr Uddin instructed Alexander Whyatt. By 27 September 2018, Mr Uddin had the benefit of counsel's advice. In his statement, Mr Uddin said"on speaking to my solicitors and on receiving Counsel's advice, I was made aware of the importance the Assessments and Penalties had had on the Secretary of State's decision to initiate disqualification proceedings against me". Yet it still took over 6 weeks before the appeal against the assessments and penalties were filed – there was no explanation at all for this delay beyond the statement that "I was receiving two conflicting pieces of advice from my legal representatives and [SN]".This "explanation" does not cut the mustard in circumstances where as long ago as 6 July 2018, Mr Uddin had realised that SN's advice was not as reliable as he had previously thought and had, in light of his realisation that something was wrong, decided to seek specialist legal advice.

36. The third stage of the *Denton/Martland* process requires me to consider all the circumstances of the case so as to ensure that the application is dealt with fairly and justly. There is nothing about this case that leads me to the view that fairness and justice requires that permission be given to appeal out of time.

37. In relation to the advice provided by SN, I repeat what I have said at paragraphs 30 and 34-35 above.

38. As to the serious financial prejudice to the Appellant: I adopt and apply the same approach as the Upper Tribunal in *Katib* where it was said:

> "That…is a common feature which could be propounded by large numbers of appellant, and in the circumstances we do not give it sufficient weight to overcome the difficulties posed by the fact that the delays were very significant, and there was no good reason for them."

39. As to the suggestion that, in the absence of allowing the late appeal, there will be an "unjustified windfall for the Respondents" because the Appellant will be deprived of an opportunity to defend itself including against penalty assessments, which are criminal for the purpose of Article 6 and where "HMRC bear the burden of proof": the Appellant was not deprived of an opportunity to challenge the assessments and penalties. It had opportunity to appeal each of HMRC's decisions and failed to take up those opportunities. I do not consider the fact that those decisions include penalties that are criminal for the purposes of Article 6 trumps or otherwise outweighs (on its own or taken with all the other facts of this case) the fact that the delay in filing the appeal was very significant and there was no good reason for it.

40. As to the submission that the need for "finality" should be given limited weight in this case because HMRC were aware from the outset that the Appellant wishes to challenge the assessments and penalties: I do not consider that this submission was made out on the facts. The 5 May 2017 letter to HMRC stated that the Appellant wished to appeal the VAT assessments. HMRC responded in June 2017 stating that only the liquidator had authority to bring such an appeal. I was not shown any subsequent correspondence in which HMRC were told that the Appellant (by its liquidator) wished to appeal the assessments/penalties or that steps were being taken to obtain the liquidator's consent to bring an appeal in the name of the company. Not having heard anything further, HMRC were entitled to conclude that the assessments and penalties were not being appealed. In any event, even if made out on the facts, this factor is not sufficient in light of all the other facts of this case to tilt the balance in favour of allowing a late appeal.

41. For all the reasons above, the Appellant's application is refused.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

42. 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.

DAVID BEDENHAM
TRIBUNAL JUDGE

Release date: 10 DECEMBER 2021