



**FIRST-TIER TRIBUNAL  
PROPERTY CHAMBER (RESIDENTIAL  
PROPERTY)**

**Case Reference** : **CAM/00MD/LAC/2015/0006**

**Property** : **565, Rochford Gardens, Slough,  
Berkshire, SL2 5XG**

**Applicant** : **Mr J Dhillon**

**Respondents** : **Slough Borough Council (1)  
Second Rochford (Slough)  
Management Co. Ltd (2)**

**Type of Application** : **Section 27A and Section 20C Landlord  
and Tenant Act 1985 - determination of  
the reasonableness and payability of  
service charges and limitation of  
service charges in respect of the costs  
of the proceedings and Schedule 11  
Commonhold and Leasehold Reform  
Act 2002 - determination of the  
reasonableness and payability of  
administration charges**

**Tribunal Members** : **Mrs H C Bowers BSc (Econ) MSc  
MRICS  
Judge J Oxlade  
Mrs J Hawkins BSc MSc**

**Date and venue of  
Hearing** : **14 January 2016  
The Law Courts, Windsor Road,  
Slough, Berkshire, SL1 2HE**

**Date of Decision** : **9 February 2016**

**DECISION AND REASONS**

## DECISION

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**For the reasons given below, the Tribunal finds as follows:**

- The second Respondent is to reimburse Mr Dhillon with the sum of £1,325 in respect of service charges and administration charges
  - The second Respondent is to pay Mr Dhillon the sum of £325 in respect of reimbursement of the application and hearing fees
  - No order is made under Rule 13(1)(b) against either party for costs
  - An order is made under section 20C, that any costs incurred by the second Respondent are not to be treated as 'relevant costs' to be taken into account for the calculation of future service charges.
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## REASONS

### Introduction:

1.) This case is in respect of two applications, both dated 9 September 2015, made by Mr Dhillon. The first application was made under section 27A of the Landlord and Tenant Act 1985 (the 1985 Act) as to the payability and reasonableness of service charges for the service charge years 2012, 2013, 2014 and 2015. The second application is under Schedule 11 Commonhold and Leasehold Reform Act 2002 (the 2002 Act) as to the reasonableness and payability of administration charges.

2.) Directions were issued by the Tribunal on 18 September 2015 and identified Slough Borough Council as the Respondent. Following correspondence between the parties, the Tribunal made a further Directions Order on 4 November 2015, which added Second Rochford (Slough) Management Company Limited as the second Respondent in this case.

### The Law:

3.) A summary of the relevant legal provisions is set out in Appendix 1 to this decision.

### Background:

4.) Mr Dhillon [the Applicant] is the leasehold owner of 565, Rochford Gardens, Slough, Berkshire, SL2 5XG [the subject property]. Slough Borough Council is the freeholder and Second Rochford (Slough) Company Limited (SR(S)CL) is the management company.

### **The Leases:**

5.) From the Land Registry details under Title Number BK185835 it appears that Mr Dhillon acquired the leasehold interest of the subject property on 28 April 2011. The Register identifies the lease as dated 30 March 1981 and was for a term of 99 years from 25 March 1980 (the lease). That lease identifies the parties as being Slough Borough Council as the Lessor, Comben Homes Limited as the Builder, Second Rochford (Slough) Management Company Limited as the Company and Andrew Malcolm Green and Jane Irene Green as the Lessee.

6.) There was no copy of that original lease in the Tribunal's bundle. However, Mr Dhillon subsequently provided a copy of that lease. The Tribunal were provided with a copy of a lease dated 27 March 1981 and was for a term of 99 years from 25 March 1980. This lease identifies the parties as being Slough Borough Council as the Lessor, Comben Homes Limited as the Builder, Second Rochford (Slough) Management Company Limited as the Company and Albert Wilkinson and Julie Wilkinson as the Lessee. Essentially those leases are on the same terms. The original lease requires the lessee to pay 1/12<sup>th</sup> of the cost, expenses, outgoings and matter referred to in Part 1 of the Sixth Schedule to the lease and to pay any amount due under Part 3 of the Sixth Schedule. Part 1 of the Sixth Schedule sets out the items of expenditure that can be recovered by the service charge regime. Part 2 of the Sixth Schedule sets out the service charge mechanism. The service charge year appears to run from 26 March of one year to 25 March of the following year. The lease allows for the collection of an interim service charge to be paid on 25 March and 29 September in each year. The initial interim payment was set out as £60 but the lease provides that the Company may from time to time direct, by notice in writing, a different amount. There further provisions for the preparation of an Annual Statement and how overpayments in the service charges are to be credited to a Reserve Fund and provision for recovery for any underpayment of service charges.

7.) Mr Dhillon was granted a new lease on 9 March 2015 (the new lease). This new lease is for a term that expires on 24 March 2169. Although there is some overlap between the last service charge year in dispute (26 March 2014 to 25 March 2015) and the start of this new lease. For all practical purposes, the provisions of the original lease are the ones that are relevant to these applications.

### **Inspection:**

8.) The Tribunal had an opportunity to make an inspection of the subject property in the morning of 14 January 2016. Mr Dhillon accompanied the Tribunal. Mr Gillies was initially observed prior to the inspection. However, he did not accompany the Tribunal and subsequently explained that he had left early to use public transport to get to the hearing venue.

9.) The subject property is located in a three story block, which is part of an extensive low rise development on the edges of Slough town centre and backing onto a canal. The block is constructed from brick with timber cladding and a tiled roof. The windows to the individual flats are UPVC double glazed units, but the windows to the front façade of the common parts are timber-framed

casements, that appear to be original and at the rear the common part window has been replaced with a double-glazed unit. There are two entrances to the block and a door to each side with an entry phone system. There are six flats for each entrance, with two flats per floor. The Tribunal made an inspection of the left hand-side common parts. The common parts are quite basic with exposed brick walls and thermoplastic tile floor coverings and were not very clean. The light in the front porch hall area was not working quite utilitarian and there were no light controls on the upper floors. On the top floor there are signs of water ingress with staining to the walls.

### **The Hearing:**

10.) A hearing was held on 14 January 2016 at the Law Courts, Windsor Road, Slough, Berkshire, SL1 2HE. The Applicant represented himself at the hearing and was accompanied by his father, Mr B Dhillon. The second Respondent, SR(S)CL, was represented by Mr Gillies.

### **Representations:**

11.) The Tribunal had the benefit of a trial bundle that explained each parties' position. The Tribunal had full consideration of both the written submissions and evidence included in the trial bundle, together with the oral evidence and submissions made at the hearing. A summary of each party's case is provided below. Reference is made to the page number in the bundle.

### **Applicant's Case:**

12.) Mr Dhillon explained that the sum in dispute was £1,200. This sum is a total of six invoices each for the sum of £200. Namely £200 - 30/9/2012 (p222); £200 - 1/3/2013 (p221); £200 - 1/10/2013 (p220); £200 - 10/11/2014 (p219); £200 1/5/2014 (p218) and £200 - 6/2015 (p217). Mr Dhillon had been obliged to pay the first five invoices, totalling £1,000 plus an administration charge of £125 (£25 per missed payment) as a condition of SR(S)CL signing the new lease.

13.) All the invoices that had been sent out are those provided in the bundle. These documents were not in the form specified in section 21B of the 1985 Act in that they were not accompanied by a summary of the rights and obligations of tenants of dwellings in relation to service charges.

14.) Mr Dhillon explained that he wanted to see the supporting documents relating to the service charges and it was explained that the Tribunal did not have any enforcement powers in this regard.

15.) Mr Dhillon had tried to deal with this issue through an internal complaints procedure but had been informed that no such procedure existed. Essentially he is seeking the recovery of £1,200 in respect of service charges; £125 in respect of administration charges; the application fee for this case of £125 and the hearing fee of £190 (total £315). Mr Dhillon is also seeking his

costs under Rule 13(1)(b) of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013, namely that the second Respondent has acted unreasonably in defending this case. The costs he seeks is £170 for the preparation of seven bundles; £35 for postage and £25 for printing (totaling £230). He stated that he was seeking to recover any sum for his time involved in this case. This total claim including the substantive issue of the service and administration charges is £1,870. As to how the second Respondent had acted unreasonably, Mr Dhillon referred to a letter from the Tribunal to Mr Gillies on 9 October 2015 in response to a request for the case to be suspended and in further letter from the Tribunal on 4 November 2015 in response to an application for the case to be dismissed. There was also further correspondence seeking the removal of Mr Gillies as a Respondent on the case. There were claims of fraud by the second respondent and this diverted attention away from the main issue. There was no witness statement from the second Respondent and Mr Dhillon had incurred the extra expenditure in dealing with these issues.

16.) Responding to Mr Gillies claim for £504, also under Rule 13(1)(b), Mr Dhillon considered that section 33 of the 1985 Act applied and as such Mr Gillies was an appropriate person to name as a Respondent. Essentially through this dispute Mr Gillies had been the main point of contact.

17.) Finally Mr Dhillon made an application under section 20c of the 1985 Act. He considered that the second Respondent had not complied with the provisions of the 1985 Act and not followed the provisions of the lease.

#### Respondent's Case:

18.) Mr Gillies accepted that the invoices did not comply with section 21B of the 1985 Act. As to the administration charge, Mr Gillies explained that this was part of a historic arrangement. No service charge accounts are available. The second Respondent is recovering the interim service charge amount as provided in the lease, but increased over time in line with inflation but the latest increase going from £200 to £215 from the autumn period (p176). The setting of a late payment charge of £25 had been agreed at a General Meeting held on 22 February 2012 and was recorded in the minutes (p211). However, in summary Mr Gillies conceded that the second Respondent had been wrong in respect of the service charge invoices and in respect of the administration charges.

19.) Mr Gillies explained that they second Respondent had not been aware of e Tribunal as being a low cost process. They had subsequently sought advice from LEASE and the leasehold team at Slough Borough Council. Mr Gillies had been concerned about being named as a Respondent in the case due to potential implications it could have had on his own company. It has cost Mr Gillies £504 just to seek advice and to remove himself as a Respondent. Consequentially, Mr Gillies is seeking the recovery of £504 from Mr Dhillon by naming him incorrectly as the Respondent in this case. He accepts that if the second Respondent had been wrong in respect of the service charges, then

the second respondent would be willing to pay the £315 relating to the application and hearing fee, but objects to the paying of the £230 under Rule 13(1)(b).

20.) Responding to the section 20c application, Mr Gillies explained that the second Respondent had tried to comply with the lease and the necessary statutory provisions. The second Respondent had been trying to manage the block in a sensible manner but had not had any support from the first Respondent. Slough Borough Council had granted the new lease, but had not actively participated in the service charge regime.

#### Tribunal's Decision:

21.) The provisions of section 21B (3) of the 1985 Act state that a tenant may withhold service charges if the demand for payment has not complied with the provisions of section 21B. Mr Gillies has stated explicitly that the second Respondent has not complied with the provisions of section 21B. Indeed the documentation included in the bundle confirms this acknowledgment. As the service charges were not payable at the time they were demanded because of non-compliance with section 21B, there would have been no late payment on the part of Mr Dhillon. As such all the administration fees, amounting to £125 were not due. Accordingly, Mr Dhillon should be reimbursed for a total sum of £1,325 (£1,200 – service charges and £125 administration charges). For clarity the Tribunal records that Mr Gillies stated that Mr Dhillon should be reimbursed with this amount.

22.) It is also noted that on behalf of the second Respondent, Mr Gillies accepted that Mr Dhillon should be reimbursed with the application and hearing fees amounting to £325.

23.) The next issue is whether an order should be made for the second Respondent to pay a sum of £230 as the additional sums claimed to have been incurred by Mr Dhillon as a consequence of the second Respondent acting unreasonably in the defence of this case. This rule applies when considering the conduct within the actual proceedings and does not take account of the actions of the parties prior to the proceedings.

24.) The meaning of “unreasonably” in the context of costs orders was considered by

HHJ Huskinson, sitting in the Lands Tribunal, in *Halliard Property Company Ltd v Belmont Hall and Elm Court RTM Company Ltd*; he adopted the analysis of Sir Thomas Bingham MR in *Ridehalgh v Horsefield* [1994] 3 ALL ER 848, which dealt with a wasted costs order:

*“‘Unreasonable’ also means what it has been understood to mean in this context for at least half a century. The expression aptly describes conduct which is vexatious, designed to harass the other side rather than advance the resolution of the case and it makes no difference that the conduct is the product of excessive zeal and*

*not improper motive. But conduct cannot be described as unreasonable simply because it leads in the event to an unsuccessful result or because other more cautious legal representatives would have acted differently. The acid test is whether the conduct permits of a reasonable explanation. If so, the course adopted may be regarded as optimistic and as reflecting on a practitioner's judgement, but it is not unreasonable"*

25.) It would appear that some of the discussion that the second Respondent had with the Tribunal in the management of this case, involved the proper identity of who should be the Respondents. Mr Gillies was initially named as a Respondent. In the opinion of the Tribunal they steps that he undertook to rectify this situation were entirely reasonable. As such the Tribunal find that the second Respondent has not acted unreasonably in this matter and makes no order for costs against them.

26.) Mr Gillies on behalf of the second Respondent also made an application under Rule 13(1)(b) for the sum of £504 that he incurred in obtaining advice and substituting the second respondent for himself. As mentioned above the test for unreasonable behavior in the course of proceedings is a high barrier. It is apparent from the correspondence sent to Mr Dhillon prior to the proceedings that there were a number of individuals dealing with this case and that on numerous occasions Mr Dhillon was referred to Mr Gillies as a point of contact. Given this background and that he is a litigant in person then it is not surprising that Mr Gillies was named as a Respondent. Likewise, once an error had been made, this could have been simply rectified by means of one letter to the Tribunal to explain the background. Therefore, the Tribunal finds that Mr Dhillon has not acted unreasonably in the bringing and conducting of the proceedings. Accordingly, the Tribunal makes no order for costs against him.

27.) Finally the Tribunal makes an order under section 20C, that any costs incurred in respect of this application will not be treated as 'relevant costs' to be taken into account for the calculation of future service charges. The second Respondent acknowledged at the hearing that they had made errors in recovering service charge contributions from Mr Dhillon. However, they did not make that concession at an earlier stage and it appears to the Tribunal that the only way that Mr Dhillon could resolve this matter is in bringing the application. He has been successful on all substantive points and given the circumstances it would be unreasonable if the second Respondent were to recover any of their costs in dealing with this matter under the service charge regime.

**Chairman:** *Helen C Bowers*

**Date:** *9 February 2016*

## **ANNEX - RIGHTS OF APPEAL**

1. If a party wishes to appeal this decision to the Upper Tribunal (Lands Chamber) then a written application for permission must be made to the First-tier Tribunal at the Regional office which has been dealing with the case.
2. The application for permission to appeal must arrive at the Regional office within 28 days after the Tribunal sends written reasons for the decision to the person making the application.
3. If the application is not made within the 28 day time limit, such application must include a request for an extension of time and the reason for not complying with the 28 day time limit; the Tribunal will then look at such reason(s) and decide whether to allow the application for permission to appeal to proceed despite not being within the time limit.
4. The application for permission to appeal must identify the decision of the Tribunal to which it relates (i.e. give the date, the property and the case number), state the grounds of appeal, and state the result the party making the application is seeking.



## Appendix 1

### LANDLORD AND TENANT ACT 1985

#### **Section 19 Limitation of service charges: reasonableness**

(1) Relevant costs shall be taken into account in determining the amount of a service charge payable for a period -

- (a) only to the extent that they are reasonably incurred, and
  - (b) where they are incurred on the provision of services or the carrying out of works, only if the services or works are of a reasonable standard;
- and the amount payable shall be limited accordingly.

(2) Where a service charge is payable before the relevant costs are incurred, no greater amount than is reasonable is so payable, and after the relevant costs have been incurred any necessary adjustment shall be made by repayment, reduction or subsequent charges or otherwise.

#### **20B.— Limitation of service charges: time limit on making demands.**

(1) If any of the relevant costs taken into account in determining the amount of any service charge were incurred more than 18 months before a demand for payment of the service charge is served on the tenant, then (subject to subsection (2)), the tenant shall not be liable to pay so much of the service charge as reflects the costs so incurred.

(2) Subsection (1) shall not apply if, within the period of 18 months beginning with the date when the relevant costs in question were incurred, the tenant was notified in writing that those costs had been incurred and that he would subsequently be required under the terms of his lease to contribute to them by the payment of a service charge.

#### **20C.— Limitation of service charges: costs of proceedings.**

(1) A tenant may make an application for an order that all or any of the costs incurred, or to be incurred, by the landlord in connection with proceedings before a court, residential property tribunal or leasehold valuation tribunal or the First-tier Tribunal, or the Upper Tribunal, or in connection with arbitration proceedings, are not to be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by the tenant or any other person or persons specified in the application.

(2) The application shall be made—

(a) in the case of court proceedings, to the court before which the proceedings are taking place or, if the application is made after the proceedings are concluded, to the county court;

(aa) in the case of proceedings before a residential property tribunal, to a leasehold valuation tribunal;

(b) in the case of proceedings before a leasehold valuation tribunal, to the tribunal before which the proceedings are taking place or, if the application is made after the proceedings are concluded, to any leasehold valuation tribunal;

(ba) in the case of proceedings before the First-tier Tribunal, to the tribunal;

(c) in the case of proceedings before the Upper Tribunal, to the tribunal;

(d) in the case of arbitration proceedings, to the arbitral tribunal or, if the application is made after the proceedings are concluded, to the county court.

(3) The court or tribunal to which the application is made may make such order on the application as it considers just and equitable in the circumstances.

**21B Notice to accompany demands for service charges**

(1) A demand for the payment of a service charge must be accompanied by a summary of the rights and obligations of tenants of dwellings in relation to service charges.

(2) The Secretary of State may make regulations prescribing requirements as to the form and content of such summaries of rights and obligations.

(3) A tenant may withhold payment of a service charge which has been demanded from him if subsection (1) is not complied with in relation to the demand.

(4) Where a tenant withholds a service charge under this section, any provisions of the lease relating to non-payment or late payment of service charges do not have effect in relation to the period for which he so withholds it.

(5) Regulations under subsection (2) may make different provision for different purposes.

(6) Regulations under subsection (2) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

**Section 27A Liability to pay service charges: jurisdiction**

(1) An application may be made to a leasehold valuation tribunal for a determination whether a service charge is payable and if it is, as to -

- (a) the person by whom it is payable,
- (b) the person to whom it is payable,
- (c) the amount which is payable,
- (d) the date at or by which it is payable, and
- (e) the manner in which it is payable.....

(2) Subsection (1) applies whether or not any payment has been made.

(3) An application may also be made to a leasehold valuation tribunal for a determination whether, if costs were incurred for services, repairs, maintenance, improvements, insurance or management of any specified description, a service charge would be payable for the costs and, if it would, as to -

- (a) the person by whom it would be payable,
- (b) the person to whom it would be payable,
- (c) the amount which would be payable,
- (d) the date at or by which it would be payable, and
- (e) the manner in which it would be payable.

(4) No application under subsection (1) or (3) may be made in respect of a matter which -

- (a) has been agreed or admitted by the tenant,
- (b) has been, or is to be, referred to arbitration pursuant to a post-dispute arbitration agreement to which the tenant is a party,
- (c) has been subject of determination by a court, or
- (d) has been subject of determination by an arbitral tribunal pursuant to a post-dispute arbitration agreement,

(5) But the tenant is not to be taken to have agreed or admitted any matter by reason only of having made any payment.

**COMMONHOLD AND LEASEHOLD REFORM ACT 2002**

**Schedule 11**

**Paragraph 1**

(1) In this Part of this Schedule "*administration charge*" means an amount payable by a tenant of a dwelling as part of or in addition to the rent which is payable, directly or indirectly—

- (a) for or in connection with the grant of approvals under his lease, or applications for such approvals,
  - (b) for or in connection with the provision of information or documents by or on behalf of the landlord or a person who is party to his lease otherwise than as landlord or tenant,
  - (c) in respect of a failure by the tenant to make a payment by the due date to the landlord or a person who is party to his lease otherwise than as landlord or tenant, or
  - (d) in connection with a breach (or alleged breach) of a covenant or condition in his lease.
- (2) But an amount payable by the tenant of a dwelling the rent of which is registered under Part 4 of the Rent Act 1977 (c. 42) is not an administration charge, unless the amount registered is entered as a variable amount in pursuance of section 71(4) of that Act.
- (3) In this Part of this Schedule “*variable administration charge*” means an administration charge payable by a tenant which is neither—
- (a) specified in his lease, nor
  - (b) calculated in accordance with a formula specified in his lease.
- (4) An order amending sub-paragraph (1) may be made by the appropriate national authority.

### **Paragraph 2**

A variable administration charge is payable only to the extent that the amount of the charge is reasonable.

### **Paragraph 3**

- (1) Any party to a lease of a dwelling may apply to [the appropriate tribunal] for an order varying the lease in such manner as is specified in the application on the grounds that—
- (a) any administration charge specified in the lease is unreasonable, or
  - (b) any formula specified in the lease in accordance with which any administration charge is calculated is unreasonable.
- (2) If the grounds on which the application was made are established to the satisfaction of the tribunal, it may make an order varying the lease in such manner as is specified in the order.
- (3) The variation specified in the order may be—
- (a) the variation specified in the application, or
  - (b) such other variation as the tribunal thinks fit.
- (4) The tribunal may, instead of making an order varying the lease in such manner as is specified in the order, make an order directing the parties to the lease to vary it in such manner as is so specified.
- (5) The tribunal may by order direct that a memorandum of any variation of a lease effected by virtue of this paragraph be endorsed on such documents as are specified in the order.
- (6) Any such variation of a lease shall be binding not only on the parties to the lease for the time being but also on other persons (including any predecessors in title), whether or not they were parties to the proceedings in which the order was made.

### **Paragraph 4**

- (1) A demand for the payment of an administration charge must be accompanied by a summary of the rights and obligations of tenants of dwellings in relation to administration charges.
- (2) The appropriate national authority may make regulations prescribing requirements as to the form and content of such summaries of rights and obligations.
- (3) A tenant may withhold payment of an administration charge which has been demanded from him if sub-paragraph (1) is not complied with in relation to the

demand.

(4) Where a tenant withholds an administration charge under this paragraph, any provisions of the lease relating to non-payment or late payment of administration charges do not have effect in relation to the period for which he so withholds it.

### **Paragraph 5**

(1) An application may be made to [the appropriate tribunal] for a determination whether an administration charge is payable and, if it is, as to—

- (a) the person by whom it is payable,
- (b) the person to whom it is payable,
- (c) the amount which is payable,
- (d) the date at or by which it is payable, and
- (e) the manner in which it is payable.

(2) Sub-paragraph (1) applies whether or not any payment has been made.

(3) The jurisdiction conferred on [the appropriate tribunal] <sup>1</sup> in respect of any matter by virtue of sub-paragraph (1) is in addition to any jurisdiction of a court in respect of the matter.

(4) No application under sub-paragraph (1) may be made in respect of a matter which—

- (a) has been agreed or admitted by the tenant,
- (b) has been, or is to be, referred to arbitration pursuant to a post-dispute arbitration agreement to which the tenant is a party,
- (c) has been the subject of determination by a court, or
- (d) has been the subject of determination by an arbitral tribunal pursuant to a post-dispute arbitration agreement.

(5) But the tenant is not to be taken to have agreed or admitted any matter by reason only of having made any payment.

(6) An agreement by the tenant of a dwelling (other than a post-dispute arbitration agreement) is void in so far as it purports to provide for a determination—

- (a) in a particular manner, or
- (b) on particular evidence,

of any question which may be the subject matter of an application under sub-paragraph (1).

### **Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013/1169**

#### **Rule 13.— Orders for costs, reimbursement of fees and interest on costs**

(1) The Tribunal may make an order in respect of costs only—

- (a) under section 29(4) of the 2007 Act (wasted costs) and the costs incurred in applying for such costs;
- (b) if a person has acted unreasonably in bringing, defending or conducting proceedings in—
  - (i) an agricultural land and drainage case,
  - (ii) a residential property case, or
  - (iii) a leasehold case; or
- (c) in a land registration case.

(2) The Tribunal may make an order requiring a party to reimburse to any other party the whole or part of the amount of any fee paid by the other party which has not been remitted by the Lord Chancellor.

(3) The Tribunal may make an order under this rule on an application or on its own initiative.

(4) A person making an application for an order for costs—

- (a) must, unless the application is made orally at a hearing, send or deliver an application to the Tribunal and to the person against whom the order is sought to be

made; and

(b) may send or deliver together with the application a schedule of the costs claimed in sufficient detail to allow summary assessment of such costs by the Tribunal.

(5) An application for an order for costs may be made at any time during the proceedings but must be made within 28 days after the date on which the Tribunal sends—

(a) a decision notice recording the decision which finally disposes of all issues in the proceedings; or

(b) notice of consent to a withdrawal under rule 22 (withdrawal) which ends the proceedings.

(6) The Tribunal may not make an order for costs against a person (the “paying person”) without first giving that person an opportunity to make representations.

(7) The amount of costs to be paid under an order under this rule may be determined by—

(a) summary assessment by the Tribunal;

(b) agreement of a specified sum by the paying person and the person entitled to receive the costs (the “receiving person”);

(c) detailed assessment of the whole or a specified part of the costs (including the costs of the assessment) incurred by the receiving person by the Tribunal or, if it so directs, on an application to a county court; and such assessment is to be on the standard basis or, if specified in the costs order, on the indemnity basis.

(8) The Civil Procedure Rules 1998, section 74 (interest on judgment debts, etc) of the County Courts Act 1984 and the County Court (Interest on Judgment Debts) Order 1991 shall apply, with necessary modifications, to a detailed assessment carried out under paragraph (7)(c) as if the proceedings in the Tribunal had been proceedings in a court to which the Civil Procedure Rules 1998 apply.

(9) The Tribunal may order an amount to be paid on account before the costs or expenses are assessed.