TC04512

Appeal number: TC/2014/05395

Penalty for non-compliance with information notice – Schedule 36 Finance Act 2008 – notice requiring production of documents by post or email – whether notice valid – whether appellant complied or had reasonable excuse for failure to comply – appeal dismissed

FIRST-TIER TRIBUNAL
TAX CHAMBER

TELNG LIMITED **Appellant**

-and-

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

TRIBUNAL: **JUDGE KEVIN POOLE**
NICHOLAS DEE

Sitting in public in Priory Court, Bull Street, Birmingham on 19 June 2015

The Appellant was not represented

Harry Jones, Presenting Officer of HM Revenue and Customs, for the Respondents

DECISION

Introduction

1. This decision concerns the exercise by HMRC of their power under paragraph 1 of Schedule 36 Finance Act 2008 ("FA08") to require a taxpayer to produce documents.

2. There were essentially two issues. First, the appellant argued that the form of the notice itself was invalid and accordingly any penalty founded on it could not stand. Second, it argued that on the facts of the case it had a reasonable excuse in any event for the supposed failure to comply with the notice.

3. We have decided to produce and publish a full decision on this case (rather than a private summary decision, which would be more normal in such cases) in order to make known our views on one particular line of technical argument put forward by the appellant. For further detail on this particular point, see [36] to [46] below.

4. The appellant was not represented. On the morning of the appeal its Director Mr David Knell contacted the Tribunal by email, stating that he would be unable to attend the hearing and asking for some written submissions to be drawn to the Tribunal's attention.

The facts

5. We received a bundle of documents prepared by HMRC and also heard some brief informal evidence from Office James Mullen, who had taken over as the caseworker on the Appellant's case after most of the important events had already occurred. He was able to assist us with one or two points of background and some detail on procedures followed generally by HMRC, though his evidence was not material to the outcome of the case. We also took into account the written submission received from Mr Knell on behalf of the appellant on the morning of the hearing.

6. We find the following facts.

7. The appellant operates in the telecoms field in an area which has been identified by HMRC as being at high risk of "missing trader" fraud. They therefore routinely verify the deal chains for the transactions in which the appellant is involved before the appellant submits the VAT return for the relevant period.

8. The verification is intended to establish, at as early a stage as possible, whether there are any MTIC concerns about the specific transactions in which the appellant has engaged, with a view to ensuring the appellant accounts for the correct net amount of VAT on its returns.

9. As part of this ongoing process, Mr Hall of HMRC (Mr Mullen's predecessor as caseworker for the appellant) sent an email to Mr Knell on 28 April 2014, asking informally for certain information and documents.

10. Having received no response, Mr Hall sent a chasing email on 14 May 2014. He tried to contact the appellant by telephone on 19 May 2014, but was unable to obtain any answer and left a message requesting a call back the following day.

11. In the continued absence of any response, Mr Hall therefore sent a formal notice under paragraph 1 of Schedule 36 FA08 dated 21 May 2014 to the appellant.

12. The formal notice included the following text:

> "The documents are reasonably required for the purpose of checking your tax position because they form the prime source of information upon which your VAT Returns are based.
>
> I have not received the documents listed in the Schedule attached.
>
> I am now giving you notice that you must produce these documents by 20 June 2014 either by post to the above address or to me by email. This notice is issued under Paragraph 1 of Schedule 36 of the Finance Act 2008.
>
> …
>
> If you do not comply with this notice, you may become liable to a penalty of £300. If you have still not complied with this notice after I have assessed the penalty you may be liable to a daily penalty not exceeding £60 for every day the failure continues.
>
> …"

13. The schedule to the letter read as follows:

> "**Statutory records or information**
>
> Copy sales invoices raised in the period 5/11/13 – 30/4/14
>
> Copy purchase invoices received in the period 7/12/13 – 30/4/14
>
> Copy statements for all business bank accounts for the period 10/11/13 – 30/4/14
>
> Relevant bank statement reflecting the deposit of £57.73 received in respect of sales invoice number 2672 to Spitfire Network Services Ltd.
>
> All documentation/correspondence held in respect of the set-off arrangement with BT showing the transition from gross amount due to net amount payable in the period 2/4/13 – 30/4/14."

14. Mr Knell replied to Mr Hall's chasing email of 14 May 2014 during the late afternoon of 22 May 2014. His email did not refer to the notice dated the previous day, and nothing turns on the question of whether he had in fact received the notice by the time he sent this email (though Mr Mullen said HMRC's practice in relation to

such notices was that they would be posted out direct from the issuing office on the date of issue – the post being collected around 3pm).

15. In any event, in his email of 22 May, Mr Knell apologised for not having previously replied to Mr Hall, said he was now "back in Cambridge" and asked "[c]ould we arrange collection from here some time w/b *[sic]* 2nd June – pretty much any time during that week would suit."

16. Mr Hall replied to this email with an email of his own on the morning of Wednesday 28 May 2014, in which he noted that the records would be available for collection in the week commencing 2 June, that two of his colleagues (who he named) would be in the area on Wednesday 4 June and that he had asked them to call at a named address in Cambridge at approximately 10.30 on that day to collect the records. He referred to the records in question in exactly the same terms as had been set out in the schedule to the earlier notice dated 21 May 2014.

17. About two hours after Mr Hall's email, Mr Knell replied to him by email. He asked for a contact number for one of the officers who was going to make the visit. He also said he had received the formal notice "this morning" and said:

> "It appears to me that, like the previous one, it is invalid in that it requires copies of documents to be posted or emailed. The Act only appears to allow for documents to be required to be produced for inspection at an agreed or reasonable place. Am I correct? If not, would you be kind enough to explain why?"

18. By an email reply later the same day (still 28 May 2014), Mr Hall provided the requested telephone contact details. He also replied to Mr Knell's point about the validity of the notice, but that part of his email need not concern us. Suffice it to say, however, that Mr Knell did not accept Mr Hall's view and within two hours sent a reply in which he included a link to HMRC's Compliance Handbook manual at CH23260 which included the statement "The person does not have to send the document to you."

19. Mr Hall responded on Monday morning, 2 June 2014. Whilst clearly not agreeing with Mr Knell's interpretation, he asked: "May I now take it that you are satisfied that the request for the records to be provided on Wednesday 4 June is correct?"

20. Mr Knell replied the following morning, 3 June 2014. He did not continue the debate about the technical validity of the notice, but said this:

> "I'm sorry; these documents aren't going to be ready by tomorrow morning. I'm afraid I have a lot on my plate at the moment, and, whilst I appreciate this needs to be done, I'm going to have to push it back.
>
> Would be grateful if you'd confirm receipt and that you've passed this on to your colleagues."

21. The next communication provided to us was an email from Mr Knell to Mr Hall dated 17 June 2014, as follows:

> "The records which you've requested are now ready; please let me know when someone will be able to collect them.
>
> There is one exception. I do not have the bank statement showing the Spitfire payment going in to our old bank account. It'll be in storage in Leamington. If you really need it, might I ask that you get a copy of the statement directly from the bank as I am sure you are empowered to do?"

22. Mr Hall replied by email the following day (18 June) as follows:

> "Thank you for your email of 17 June.
>
> My colleagues Mrs Hough & Mrs Rhodes have kindly agreed to collect the records from *[named address in Cambridge]* on Friday 27 June at around 11.00 am. If this is not a convenient time, please let me know. On the day, my colleagues will be contactable on *[telephone number given]*."

23. The next communication from Mr Knell was six days later, on Tuesday 24 June 2014 at 11.37 am, when he sent the following email:

> "I'm afraid we'll be gone by then – we're off for our Greek summer on Thursday. *[Presumably this refers to Thursday 26 June]*
>
> I can:
>
> - get the documents to Mike Lewis, or
>
> - email you copies of our sales and purchase ledgers and bank statements for the periods requested which ought to suffice for your stated requirements, I think.
>
> Please let me know which you'd prefer."

It can readily be seen that this email contains no hint or suggestion that there had been any delay in Mr Knell receiving the email of 18 June to which he was replying.

24. Mr Hall was not available, but Mrs Hough replied to this email the following day (25 June) at 9.56 am. She asked Mr Knell to drop the records at Mike Lewis's office (giving the address) and confirmed that she could pick them up from there at 11 am on Friday (27 June). Alternatively, she said the documents could be emailed, posted or couriered to HMRC (giving the address details in Peterborough).

25. Mr Knell replied at 19.47 that evening by email (still 25 June) as follows:

> "I'm afraid they're on the road with me at the moment; I'll get them to Mike Lewis's office and ask him to be in touch when they're there. I'm afraid it won't be for Friday morning."

26. Mrs Hough replied at 8.26 am the following day (Thursday 26 June) as follows:

> "I'll contact Mike Lewis early next week"

27. In fact she did not do so. Mr Hall became available again, and it was he who made that contact, by telephone call on 9 July 2014. Mr Lewis confirmed to him that he had received an email about two weeks earlier to say he would be receiving some records from Mr Knell, but he had not received anything since then. Mr Hall asked Mr Lewis to call him if he received anything.

28. Having heard nothing further, on 21 July 2014 Mr Hall issued the penalty notice which is the subject of this appeal. It was for £300.

29. There were clearly no delays in the posting or delivery of this notice, as Mr Knell emailed Mr Hall the following afternoon (22 July) saying he had received it that day. He disputed its validity on two grounds:

> (1) The original notice had asked for delivery of the documents by post or email "in clear contravention of HMRC's own guidance that "the person does not have to send the document to you".
>
> (2) The documents had been "available for collection from my home from 17 June until my departure on the 25th. Unfortunately HMRC was unable to inspect them on or before the 20th – this being the date specified on the notice – but HMRC's failure to inspect them is not the same as our failing to produce them."

30. The documents were subsequently reprinted, sent to Mr Lewis and collected from his office by HMRC on 13 August 2014.

31. In the course of subsequent correspondence, Mr Knell (in a letter dated 19 September 2014) re-iterated substantially the same grounds of appeal as before, but also said this:

> "I would also add that it was entirely impractical for me to comply with HMRC's request to make the documents available for collection from our accountant's office on 27th June. It was the evening of the 25th by the time I received the request, I was in Zurich, and I had an early start the following morning to drive some 1,200 km to catch a ferry in the evening."

This assertion that Mr Knell only received HMRC's request on the evening of 25 June is clearly inconsistent with the fact that he had already responded to that request on the morning of 24 June (see [23] above) and this casts doubt on the reliability of his account generally.

The law

32. The relevant parts of Schedule 36 FA08 are as follows:

> "1. **Power to obtain information and documents from taxpayer**
>
> (1) An officer of Revenue and Customs may by notice in writing require a person ("the taxpayer") –
>
> (a) to provide information, or
>
> (b) to produce a document,
>
> if the information or document is reasonably required by the officer for the purpose of checking the taxpayer's tax position…
>
> …
>
> **7. Complying with notices**
>
> (1) Where a person is required by an information notice to provide information or produce a document, the person must do so –
>
> (a) within such period, and
>
> (b) at such time, by such means and in such form (if any),
>
> as is reasonably specified or described in the notice.
>
> (2) Where an information notice requires a person to produce a document, it must be produced for inspection –
>
> (a) at a place agreed to by that person and an officer of Revenue and Customs, or
>
> (b) at such other place as an officer of Revenue and Customs may reasonably specify.
>
> (3) An officer of Revenue and Customs must not specify a place that is used solely as a dwelling.
>
> …
>
> **39 Penalties for failure to comply…**
>
> (1) This paragraph applies to a person who –
>
> (a) fails to comply with an information notice…
>
> …
>
> (2) The person is liable to a penalty of £300.

…

44. Failure to comply with time limit

A failure by a person to do anything required to be done within a limited period of time does not give rise to liability to a penalty… if the person did it within such further time, if any, as an officer of Revenue and Customs may have allowed.

45. Reasonable excuse

(1) Liability to a penalty… does not arise if the person satisfies HMRC or (on an appeal notified to the tribunal) the tribunal that there is a reasonable excuse for the failure…

(2) For the purposes of this paragraph –

…

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

Grounds of appeal and submissions

33. The appellant gave two grounds in its notice of appeal to the Tribunal, essentially repeating its earlier statements:

"1. The original Schedule 36 notice specified that the records requested should be produced either by post to a PO Box in Glasgow, or by e-mail. Neither of these fulfil the statutory requirement that the records be produced at a "place"

2. The notice specified that the records should be produced by June 20th. They were available for inspection at my home from 17th June until my departure for Greece on June 25th. HMRC were unable to inspect them there, and instead asked, on June 25th that they be made available for collection from our accountant's office on the morning of June 27th. As I was already overseas, this was not possible.

We received no further correspondence from HMRC until the penalty notice was issued.

We believe that HMRC's decision to penalise us is incorrect as:

(a) the original notice did not fulfil the statutory requirements; and

(b) in any case, we complied with its provisions."

34. In addition, in the submission received by email on the morning of the hearing, the appellant sought to raise two new points, namely:

(1) that the documents which were the subject of the notice were not "reasonably required… for checking the taxpayer's tax position", (a) because "a simple request for the identities of the parties with whom we trade would have sufficed", and (b) because (as the documents were being requested before submission of the VAT return in which they would be reflected) the appellant had no "established" tax position to be checked.

(2) Even if the notice was valid and the appellant had not complied with it, it had a reasonable excuse for the default because;

> "(a) The initial non-compliance was caused by HMRC delaying collection of the documents until 10 days after they were notified that they were available;
>
> (b) My personal circumstances – we had to make a decision as to whether to remain in Cambridge or emigrate to the USA, and this was dependent on my obtaining a visa to work there. Had we decided to remain in Cambridge, we would have been there until the end of the school term; as it was, we made the decision to leave, packed and left in very short order;
>
> (c) the first bundle of documents went missing. E-mails from the time suggest that it was posted, but I have no proof of posting; if one exists, it is in our home in Greece and I will not be able to access it until next week;
>
> (d) when this was brought to my attention (by the arrival of the penalty notice) the situation was rectified without undue delay.

35. Ms Jones, in brief, submitted that:

(1) Whilst accepting that if the notice had been invalid, the penalty must necessarily fall with it, the terms of the original notice dated 21 May 2014 complied fully with Schedule 36. The documents were reasonably required to check the appellant's tax position and there was nothing in the Schedule that required such a check to relate to a particular return; the requirement to "produce" a document was a general requirement which could be satisfied by various means, as provided in paragraph 7(1) of Schedule 36; and the notice had reasonably specified two alternative "means" of producing the documents to HMRC – either by post or by email, to the stated postal address or to Mr Hall's email address (which was known to the appellant). Paragraph 7(2) did not take effect in some way to override or restrict paragraph 7(1), it merely catered for an extra possibility, of a physical place being agreed or specified for production for the purpose of inspection, in which case the document was required to be produced at that place.

(2) On the facts, it was clear that the appellant had not complied with the terms of the original notice, nor had it complied with any of the apparent relaxations of the original notice. The documents had not been produced until 13 August 2014, when HMRC collected them.

(3) Again on the facts, there was no reasonable excuse for the whole period of the delay. Whilst there would be a strong argument, for example, that HMRC's extension of the original deadline for production would provide a reasonable excuse for delay until the extended deadline, the default of the appellant went far beyond anything that could be so justified.

Discussion and decision

Was the original Schedule 36 notice valid?

Failure to require production at a "place"

36. First, the appellant argued the notice was invalid because Schedule 36 (it was said) required the documents to be produced at a place and instead HMRC had required the documents to be sent (either by post or by email).

37. This argument was founded on the content of paragraph CH23260 ("Meaning of 'Produce Documents'") in HMRC's Compliance Handbook, which included the following:

> "'Produce' means 'to bring something out from somewhere and show it'. So the document must exist when the notice is given to the person.
>
> *The person does not have to send the document to you. [emphasis added]* But they do have to show it to you and give you the opportunity to examine it."

38. The appellant was arguing that HMRC obviously accepted they had no right to require a taxpayer to send a document to them; in that case, a notice requiring the appellant to do so must surely be invalid.

39. We view matters differently. Paragraph 7(1) specifically contemplates that, where required, information must be provided and documents must be produced "by such means… as is reasonably specified or described in the notice". If paragraph 7 stopped at that point, then we consider it is quite clear that requiring "production" of a document by sending it to HMRC (either by post or by email) would, in the absence of some extraordinary factor that made it unreasonable, fall within its terms. (We note that paragraph 8 of Schedule 36 makes it clear that provision of copies of documents (rather than originals) will be sufficient, and therefore it would not be reasonable for a taxpayer to object on grounds that he would be risking his original documents in the post.)

40. The question, therefore, is whether the existence of paragraph 7(2) affects this analysis. We consider it does not. As we see it, the purpose of paragraph 7(2) is to provide an alternative mechanism for actual physical inspection of the documents in person. If, for example, the volume of documents reasonably required by HMRC turns out to be so large that it would be unreasonable to ask the taxpayer to send them (or copies of them), then personal inspection may be the only practical route. In such cases, a requirement in the notice to post or email all the documents could potentially

render the notice itself invalid (on the basis that the "means" specified by that requirement would be unreasonable). To avoid that risk, a notice could simply specify the documents to be produced and the deadline for their production, and invite the appellant either (i) to deliver copies by post/email to stated addresses within that deadline or (ii) to contact HMRC to make arrangements for their production and inspection at a mutually convenient time and place within the overall deadline laid down in the notice. If the taxpayer made contact and a time and place was agreed, then failure to produce the documents at the agreed time and place would be a breach under paragraph 7(2)(a); and if the taxpayer did not make contact or was unreasonably difficult about agreeing a time and place then HMRC could specify a reasonable time and place for production and failure to produce the documents at that time and place would be a breach under paragraph 7(2)(b).

41. Thus we see a practical application of paragraph 7(2) which is entirely consistent with our interpretation of paragraph 7(1) as allowing HMRC to specify post or email as a "means" of production if they so wish. Accordingly, we do not see any basis for implying, from the existence of paragraph 7(2), the invalidity of any notice which does not require personal production of the relevant documents at a "place".

42. In the present case, we were informed that the sum total of documents required under the notice was a bundle about 2cm thick. In such a case, HMRC might quite properly form the view that it was unnecessary to complicate the wording of the notice so as to provide for the option of personal production as referred to above. In the absence of anything to show that it was unreasonable to specify post or email as the means of production in the present case, we do not disagree with that view. We would however observe in passing that in different circumstances, a notice which failed to provide an option for physical production at a "place" might be found invalid, on the basis that the requirement to post or email the documents involved was not, in all the circumstances, a reasonable one.

Were the documents reasonably required to check the appellant's tax position?

43. Second, the appellant argued that the notice was invalid because it required production of documents which were not, in fact, reasonably required in order to check the appellant's tax position (as set out at [34(1)] above). We do not consider there to be any substance to this point. We note that "checking includes carrying out an investigation or enquiry of any kind" (see paragraph 58 of Schedule 36) and that "tax position" includes a person's "position as regards past, present and future liability to pay any tax" (see paragraph 64(1) of Schedule 36).

44. As HMRC made clear to the appellant, their purpose in seeking the documents from it was to carry out checks on its supply chain so as to minimise the risk of loss of VAT in a trading sector known to be at risk of MTIC fraud. The risk would, if it came to fruition, do so through the input tax claimed in the appellant's VAT returns and therefore it seems to us that the documents they requested were reasonably required for the purpose of checking the appellant's tax position (as that phrase is interpreted by reference to paragraphs 58 and 64 of Schedule 36).

45. We do not accept that "a request for the identities of the parties with whom we trade would have sufficed"; whilst this would no doubt have made matters much easier for the appellant, we accept that provision of the actual documents requested was entirely reasonable. In this regard, we accept Mr Mullen's evidence that comparison of actual documents provided by different parties is an important part of HMRC's active cross-checking and verification of transaction chains.

Conclusion on validity of the notice

46. It follows that we consider the notice to have been valid and therefore any failure to comply with it results in a liability to the statutory penalties (subject to the matter of "reasonable excuse", considered below).

Did the appellant comply with the notice?

47. The notice required production of the documents by post or email by 20 June 2014. As mentioned above, they were not actually received by HMRC until they collected them from the appellant's accountants on 13 August. The question therefore is whether the appellant could properly be said to have "produced" the documents at any earlier time, and whether their "production" took place before the relevant deadline (bearing in mind any extensions granted, expressly or impliedly, by HMRC).

48. The original notice did not require production at a particular "place", but the appellant did indicate (in Mr Knell's email of 22 May 2014) that "pretty much any time" during the week commencing 2 June 2014 would be convenient for HMRC to collect the documents. Although this email was written in response to an earlier request (and not to the notice itself), it seems to us that on the basis of that email it was reasonable for HMRC to specify (as they did in Mr Hall's email of 28 May 2014) 4 June 2014 at 10.30 am at a stated address in Cambridge as the time and place for production of the documents.

49. In fact, as we have seen, Mr Knell contacted HMRC the day before (on 3 June) to push back the agreed date, and Mr Hall appears to have accepted this. However, the 20 June deadline in the original notice was still in place and it may well have been with this in mind that Mr Knell contacted HMRC again on 17 June to say that the records were "now ready", and to ask for confirmation of "when someone will be able to collect them".

50. In reply, Mr Hall indicated in his email of 18 June that his colleagues would call to collect the documents on 27 June at around 11 am at the stated address in Cambridge, though he did say "if this is not a convenient time, please let me know". Whilst he did not specifically say so, we read this email as impliedly allowing an extension of time for compliance with the notice up to that time (in pursuance of paragraph 44 of Schedule 36).

51. Mr Knell only replied on 24 June, saying that the proposed arrangements were not convenient because "we'll be gone by then". He offered to get the documents to his accountant (impliedly offering that as an alternative place for their production).

The following morning, Ms Hough replied, accepting the change of location and asking for confirmation that she could still collect the documents on 27 June at 11 am.

52. When Mr Knell replied on 25 June to say that the documents were "on the road with me at the moment" and that he would get them to his accountant but "I'm afraid that won't be for Friday morning" (i.e. the Friday 27 June deadline), HMRC's response was somewhat equivocal. Mrs Hough's email on 26 June that she would contact the accountant "early next week", could be interpreted as allowing a further extension of time pending her making further contact, and in a penalty case any such ambiguity ought properly to be resolved in favour of the appellant. However, when Mr Hall contacted the accountants on 9 July after his return and they informed him they had still not received anything from the appellant to pass on to him, it must have been clear that if a penalty was to be avoided, the documents must be provided without any further delay.

53. In fact, nothing further was heard and therefore we take the view that the last of the various implicit extensions of time granted by HMRC had certainly expired well before 21 July 2014, when the penalty notice was issued.

54. It follows that we consider the appellant clearly failed to comply with the notice, even after taking account of the various extensions of time that were informally granted.

Did the appellant have a reasonable excuse for its non-compliance?

55. As we consider HMRC to have granted successive informal extensions of time up to at least 9 July 2014, the question we must decide is whether the appellant had a reasonable excuse for its failure to comply with the notice from the expiry of the last extension up to 21 July 2014 when the penalty was issued.

56. Taking the course of correspondence in the round, the general picture that emerges is of HMRC having to make the running in chasing the appellant to provide the documents that were required of it. The appellant appears to have regarded the whole matter as being of comparatively low priority. A prudent taxpayer, having received a formal notice requiring delivery of documents under threat of a penalty, should in our view have acted far more diligently than the appellant did. Although we find the period of default to be comparatively short (somewhere between one and two weeks leading up to the issue of the penalty notice on 21 July 2014), it represented a continuation of the previous attitude of treating the whole matter with insufficient seriousness.

57. An argument raised by the appellant was that HMRC had caused the non-compliance by "delaying collection of the documents until 10 days after they were notified that they were available." In the light of the chronology set out above, we consider this argument to be unsustainable if it is intended to refer to any of the events up to 21 July, and irrelevant in respect of any period thereafter.

58. Similarly, we find the other grounds put forward as a reasonable excuse for the default (see [34(2)] above) to be unpersuasive, either individually or taken together.

Given the way matters had dragged on, we would have expected the appellant to have taken steps to ensure that the documents were available for collection with its accountants as quickly as possible after 25 June, rather than simply waiting until Mr Hall chased the accountants on 9 July to find they had still received nothing, even though they had been warned two weeks earlier that they would be receiving the documents.

59. We cannot therefore find a reasonable excuse for the delay, short though it may be in purely technical terms.

Conclusion

60. We consider the notice to have been valid, the appellant to have failed to comply with it and to have no reasonable excuse for such failure. The appeal must therefore be DISMISSED.

61. 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.

KEVIN POOLE
TRIBUNAL JUDGE

RELEASE DATE: 30 June 2015