[2015] UKFTT 0376 (TC)

TC04558

Appeal number:TC/2013/00078

VALUE ADDED TAX – taxable amount – reduction in price following supply – Article 90 Principal VAT Directive – payment of commission to agents by third party who had purchased supplier's book debts – payments in excess of third party's obligations – supplier claiming repayment of output tax on basis price was reduced – appeal dismissed

FIRST-TIER TRIBUNAL
TAX CHAMBER

REDCATS (BRANDS) LIMITED **Appellant**

- and -

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

TRIBUNAL: JUDGE JONATHAN CANNAN
MR JOHN WILSON

Sitting in public in Manchester on 17 March 2015

Mr Nigel Gibbon of Northgate for the Appellant

Mr Brendan McGurk of counsel instructed by the General Counsel and Solicitor of HM Revenue & Customs for the Respondents

Background

1. The Appellant contends that it is entitled to VAT repayments in respect of overpaid output tax relating to VAT periods 08/08 to 05/09. It made a claim for repayment of £300,603 on 9 December 2011. Originally HMRC refused the whole claim. By letter dated 22 October 2013 HMRC agreed that part of the claim was properly repayable. The balance of the claim in dispute in this appeal is £200,488.

2. The Appellant was until 2008 the owner of a mailorder catalogue and internet retailer known as Empire Stores ("Empire"). Empire sold goods through agents who earned commission on sales. The commission could be taken in cash or in kind by way of goods from the catalogue. Commissions were only payable to agents when the goods sold had been paid for at the catalogue price. Agents were required to make a claim for payment of the commissions to which they were entitled.

3. Commissions paid by Empire to its agents were treated for VAT purposes as retrospective reductions in the consideration for the supply of goods. When the goods were sold, VAT was charged and accounted for on the full selling price. When the commissions were paid, Empire retrospectively reduced the consideration for the supply and adjusted its VAT account accordingly.

4. In January 2008 the Appellant contracted to sell the Empire Stores trading name together with various assets of the business to Littlewoods Shop Direct Group Limited ("Littlewoods"). By way of a separate agreement dated 26 January 2008 the Appellant sold Empire's book debts to Littlewoods. We describe that agreement in detail below. It covered amongst other things the amounts outstanding to agents by way of commission at the time of the sale transaction. The effect of the agreement was that Littlewoods paid the commissions outstanding to the agents as and when the agents became entitled to those commissions. Littlewoods was only required to make such payments up to a certain level which was reflected in a deduction from the consideration payable by Littlewoods for the book debts. The oustanding commissions were included in a reserve totalling £4,429,895.

5. In fact Littlewoods paid the agents more than the value of the reserve which it was obliged to pay. The Appellant seeks to adjust its VAT account and reclaim VAT in respect of all payments made by Littlewoods to the agents. HMRC say that the Appellant is only entitled to adjust its VAT account to the extent that Littlewoods was obliged to make such payments.

6. There was no dispute about the underlying facts and we set out our findings below based on the agreed documents and on an Agreed Statement of Facts. We did not hear any witness evidence. Our decision is limited to matters principle. In so far as necessary, the parties agreed that they would address issues of quantum at a later stage.

Findings of Fact

7. The Appellant is the representative member of a VAT group which included Empire. For present purposes we are concerned with sales by the Appellant to agents in respect of which the agents were entitled to commission. The commission could be paid either at

the rate of 10% in cash or 12% by way of goods from the catalogue. The agents were required to make a claim for their commission. This appeal concerns payment of claims for cash commissions.

8. When goods were sold to agents the Appellant accounted for VAT on the supply at the catalogue price. When the commission was paid some time later, the Appellant retrospectively reduced the consideration for the supply and therefore the output tax chargeable in respect of the supply and adjusted its VAT account accordingly.

9. Both parties accept that the Appellant was entitled to make such an adjustment pursuant to Article 90 of the Principal VAT Directive 2006/112/EC ("PVD") which states as follows:

> "*90(1) In the case of cancellation, refusal or total or partial non-payment, or where the price is reduced after the supply takes place, the taxable amount shall be reduced accordingly under conditions which shall be determined by the Member States.*"

10. On 26 January 2008 the Appellant entered into two agreements with Littlewoods:

(1) An agreement for the sale of various intellectual property rights relating to Empire's business and its obsolete stock.

(2) An agreement for the sale of Empire's book debts ("the BDA").

11. We do not need to set out the terms of the BDA in any detail. The effect of the BDA was that when Littlewoods received payment for goods sold by the Appellant to agents, the agents became entitled to claim the commission. At the time of the BDA there was an amount of commission which had been earned by agents but which had not been paid out, either because the goods had not been paid for or because the agents had not made a claim.

12. The BDA defined a "Shop and Save and Commissions Reserve". We are concerned with the "Commissions Reserve", and not "Shop and Save". In the first instance the Appellant was to make a reasonable estimate of the Commissions Reserve, which was the amount of commission payable by the Appellant to agents in connection with the purchase of goods from Empire outstanding at the date of completion. The final consideration payable by Littlewoods for the book debts was to be calculated by reference to the actual Commissions Reserve.

13. By clause 2.1 of the BDA the Appellant assigned Empire's book debts to Littlewoods. Book debts included debts due from agents for the purchase of goods.

14. Clause 2.2 of the BDA provided that Littlewoods was to have liability for the "Assumed Liabilities". By virtue of clause 3.3 the Assumed Liabilities included the Commissions Reserve. Clause 3.4 provided that Littlewoods was to perform all

obligations falling due for performance in respect of the book debts and the Assumed Liabilities after completion.

15. It is important to recognise that as between Littlewoods, the Appellant and the agents, there was no novation. As far as the agents were concerned the liability for payment of their commissions earned up to the date of completion of the BDA remained with the Appellant.

16. We note that the BDA makes reference to a Book Debts Transition Agreement which was not before us and which we assume is not relevant for present purposes.

17. The consideration payable by Littlewoods was defined by clause 4.2 as follows:

> "*… the Final Consideration for the purchase of the Book Debts shall be an amount equal to:*
>
> *4.2.1 the sum of the following:*
>
> *(a) the value of the Book Debts calculated in accordance with Schedule 1;*
>
> *(b) …*
>
> *(c) the amount of the Actual Shop and Save and Commissions Reserve calculated in accordance with Schedule 1 (expressed as a negative amount; and …*"

18. The effect of the BDA was that in calculating the consideration payable by Littlewoods to the Appellant, the amount of the Commissions Reserve was deducted from the value of book debts. The reason for that was presumably because Littlewoods was assuming liability for payment of commissions, but only up to the amount of the Commissions Reserve. No-one has suggested that Littlewoods assumed liability for all commission claims and the BDA does not make such provision.

19. The actual deduction from the value of book debts in relation to Shop and Save and Commissions Reserve was £4,429,895. It is not clear on the evidence before us what element of this related to the Commissions Reserve.

20. In fact following completion which took place in or about July 2008, Littlewoods paid in cash or in kind sums in excess of £4,429,895. There was no evidence before us as to how much cash Littlewoods paid in respect of commissions over and above the amount included in the Commissions Reserve. As indicated above, it would only be necessary to have such evidence if it became necessary to consider the quantum of the Appellant's claim.

21. On 9 December 2011 the Appellant made a claim pursuant to *section 80 Value Added Tax Act 1994* (*VAT Act 1994*) for recovery of overpaid VAT in the sum of £300,603. The overpayment was said to arise as a result of agents' commissions paid by Littlewoods to Empire's former agents. The claim was rejected by letter dated 14 August

2012 from HMRC and that decision was upheld in a review dated 23 November 2012. Essentially HMRC concluded that the payments by Littlewoods did not amount to a reduction in the consideration paid by agents to the Appellant for the supplies of goods.

22. The Appellant lodged its Notice of Appeal on 20 December 2012. There was then a further consideration of the claim by HMRC. In a letter dated 22 October 2013 HMRC concluded that in so far as Littlewoods were making a payment on behalf of the Appellant which was reflected in the consideration payable by Littlewoods for the book debts, the claim was valid. To that extent, the payment by Littlewoods was effectively funded by the Appellant. In those circumstances the original consideration received by the Appellant for the sale of goods to agents had been reduced. However HMRC maintain that where payments were made by Littlewoods in excess of the Commissions Reserve, the payment was not funded by the Appellant and there was no reduction in the consideration for the supply.

23. As a result of the reconsideration HMRC paid £100,115 of the claim. The balance of £200,488 remains in dispute.

24. On 25 November 2013 the Appellant applied to the Tribunal for a stand over for a period of two months which was granted. The grounds for that application were as follows:

> "*… following HMRC's revised position … that the Appellant's claim is accepted insofar as the Appellant made a "payment" to Littlewoods of £4.4m, the Appellant is making enquiries into the settlement terms of a dispute between it and Littlewoods over the undervaluation of the said sum of £4.4m which may disclose details of a further "payment" by it to Littlewoods*"

25. In an email of the same date from Mr Gibbon to HMRC's Solicitor's Office, Mr Gibbon stated:

> "*In a telephone conversation today it became apparent to me for the first time that there had been a post-contract dispute between Littlewoods and Redcats over the under valuation of agents' commission at £4.4m and that that dispute was eventually settled. I do not know the terms of that settlement but have asked the VAT teams of both Redcats and Littlewoods to find out! It seems to me that it must be likely that that settlement will consist of a payment of some kind being made by Redcats to Littlewoods in which case we will ask HMRC to consider the claim further in the light of that payment.*"

Reasons

26. At the time the Appellant lodged its Notice of Appeal the whole of the Appellant's claim was in dispute. The principal ground of appeal, which is still pursued, is as follows:

"*The Appellant considers that the totality of the contractual arrangements between it and Littlewoods is that Littlewoods paid the said agents' commissions as agent of the Appellant, which in law is the equivalent of the Appellant making those payments itself – even though the payments made by Littlewoods exceeded the value of the commission reserve.*"

27. The words underlined were added by way of amendment dated 12 May 2014, following HMRC's agreement to pay part of the claim.

28. We should say at the outset that no evidence as to the nature of the dispute between the Appellant and Littlewoods has been disclosed to HMRC or produced to us. Nor is there any evidence as to the basis on which the dispute was resolved. That is surprising because on the face of the BDA Littlewoods assumed liability as between it and the Appellant for commission payments to Empire agents up to the amount of the Commissions Reserve. Over and above that reserve the Appellant could not require Littlewoods to make payments of commission to Empire agents. In circumstances where for whatever reason Littlewoods have made payments to Empire agents over and above its obligation to the Appellant to do so, we would have expected at least some evidence of the dealings between Littlewoods and the Appellant.

29. No reason was offered as to why such evidence was not available. There was no suggestion of any difficulty in the relationship between the Appellant and Littlewoods. Indeed a representative of Littlewoods attended the Tribunal hearing.

30. We agree with Mr McGurk's submission that in those circumstances we must proceed on the basis that there was no subsequent agreement between the Appellant and Littlewoods dealing with payments to agents made by Littlewoods over and above its obligations in the BDA. That leaves a rather uncommercial situation, acknowledged as such by Mr Gibbon, whereby Littlewoods must effectively be treated as having gratuitously made a payment in relation to the Appellant's liability to agents. It would not be right for us to speculate as to what commercial benefit Littlewoods might gain from making such payments without seeking reimbursement from the Appellant.

31. We have set out above the terms of Article 90 PVD which makes provision for a reduction in the taxable amount. The taxable amount is defined by Article 73 PVD which provides as follows:

"*73. In respect of the supply of goods or services … the taxable amount shall include everything which constitutes consideration obtained or to be obtained by the supplier, in return for the supply, from the customer or a third party, including subsidies directly linked to the price of the supply*."

32. Article 90 states that the taxable amount shall be reduced "*under conditions which shall be determined by the Member States*". It was not suggested that there were any conditions attaching to the reduction in the United Kingdom, although section 80 VAT Act 1994 makes provision for repayments of overpaid VAT, subject to time limits as follows:

" *80(1) Where a person-*

(a) has accounted to the Commissioners for VAT for a prescribed accounting period (whenever ended), and

(b) in doing so, has brought into account as output tax an amount that was not output tax due,

the Commissioners shall be liable to credit the person with that amount. …"

33. Mr Gibbon submitted that Article 90 is engaged on the facts of the present appeal. He relied on a judgment of the CJEU in *Elida Gibbs Ltd v Commissioners of Customs & Excise Case C-317/94* in support of that submission.

34. The facts of *Elida Gibbs* were very different to the present appeal. The trader was a manufacturer of toiletries. Broadly, to promote retail sales of its products it offered "money off coupons" which consumers could use to reduce the price payable to the retailer. Supplies by the trader to wholesalers or retailers were at a price irrespective of whether a coupon scheme applied. Retailers would redeem the value of the coupons from the trader.

35. Mr Gibbon relied in particular on [19] and [24] where the CJEU made the following general observations:

" *19 The basic principle of the VAT system is that it is intended to tax only the final consumer. Consequently, the taxable amount serving as a basis for the VAT to be collected by the tax authorities cannot exceed the consideration actually paid by the final consumer which is the basis for calculating the VAT ultimately borne by him.*

…

24 It follows that, having regard in each case to the machinery of the VAT system, its operation and the role of the intermediaries, the tax authorities may not in any circumstances charge an amount exceeding the tax paid by the final consumer."

36. More specifically, in its reasoning at [26] to [33] the CJEU stated as follows:

"*26 By virtue of Article 11(A)(1)(a) of the Sixth Directive, the taxable amount for supplies of goods and services within the territory of a state comprises all sums which make up the consideration which has been or is to be obtained by the supplier from the purchaser.*

27 According to the Court' s settled case-law, that consideration is the "subjective" value, that is to say, the value actually received in each specific case, and not a value estimated according to objective criteria (see Hong Kong Trade, cited above, paragraph 13, Case 230/87 Naturally Yours Cosmetics [1988] ECR 6365, paragraph 16, and Case C-126/88 Boots Company v Commissioners of Customs and Excise [1990] ECR I-1235, paragraph 19).

28 In circumstances such as those in the main proceedings, the manufacturer, who has refunded the value of the money-off coupon to the retailer or the value of the

cash-back coupon to the final consumer, receives, on completion of the transaction, a sum corresponding to the sale price paid by the wholesalers or retailers for his goods, less the value of those coupons. It would not therefore be in conformity with the directive for the taxable amount used to calculate the VAT chargeable to the manufacturer, as a taxable person, to exceed the sum finally received by him. Were that the case, the principle of neutrality of VAT vis-à-vis taxable persons, of whom the manufacturer is one, would not be complied with.

29 Consequently, the taxable amount attributable to the manufacturer as a taxable person must be the amount corresponding to the price at which he sold the goods to the wholesalers or retailers, less the value of those coupons."

37. The CJEU went on to consider what is now PVD Article 90:

" *30 That interpretation is borne out by Article 11(C)(1) of the Sixth Directive which, in order to ensure the neutrality of the taxable person' s position, provides that, in the case of cancellation, refusal or total or partial non-payment, or where the price is reduced after the supply takes place, the taxable amount is to be reduced accordingly under conditions to be determined by the Member States.*

31 It is true that that provision refers to the normal case of contractual relations entered into directly between two contracting parties, which are modified subsequently. The fact remains, however, that the provision is an expression of the principle, emphasized above, that the position of taxable persons must be neutral. It follows therefore from that provision that, in order to ensure observance of the principle of neutrality, account should be taken, when calculating the taxable amount for VAT, of situations where a taxable person who, having no contractual relationship with the final consumer but being the first link in a chain of transactions which ends with the final consumer, grants the consumer a reduction through retailers or by direct repayment of the value of the coupons. Otherwise, the tax authorities would receive by way of VAT a sum greater than that actually paid by the final consumer, at the expense of the taxable person.

…

33 The VAT system is not disturbed as a result of such deduction since there is no need to readjust the taxable amount for the intermediate transactions…"

38. Mr Gibbon's submission, based on those passages, is that it is necessary to look at what the final consumer has paid, in our case the agents. They had paid the catalogue price, less the amount of commission paid to them by Littlewoods. Output tax should be calculated on the net amount, otherwise the exchequer would receive a windfall.

39. We do not consider that *Elida Gibbs* is authority for such a broad submission. It concerned payments by a manufacturer who was a taxable person in the chain of supply. In our view the principle of fiscal neutrality does not require any reduction in the taxable

amount to reflect a gratuitous third party payment made to the final consumer. On the present facts, Littlewoods had no connection with the original supply. For reasons already stated we must treat payments by Littlewoods to agents in excess of the Commissions Reserve as being gratuitous. As such they did not reduce the consideration payable by the agents to the Appellant.

40. Mr Gibbon accepted that the legal obligation to pay commissions to the agents remained with the Appellant. He also suggested that the Appellant was under a legal obligation to account to Littlewoods for amounts paid to agents in excess of the Commissions Reserve. Whilst there was no evidential basis for that analysis, Mr Gibbon submitted that the precise arrangements between the Appellant and Littlewoods do not affect the VAT analysis. The key fact is that Littlewoods had satisfied the Appellant's obligation and made payment to the agents.

41. Mr Gibbon drew an analogy with the position of third parties providing consideration for a supply. He submitted that simply because the commissions were not paid to the agents directly by the Appellant did not mean that the commissions were not paid on behalf of the Appellant. In particular he relied on the judgment of the CJEU in *Dixons Retail plc v Commissioners for HM Revenue & Customs Case C-494/12*. In that case the issue was whether a transfer of goods to a purchaser who had fraudulently used a bank card constituted a supply for VAT purposes. If it did, whether payment by the third party card issuer to the supplier pursuant to an agreement between the card issuer and the supplier constituted consideration for the supply.

42. The CJEU answered those questions in terms that there was a supply for VAT purposes and the payment made by the card issuer was consideration for that supply.

43. Mr Gibbon submitted that the same principle must apply in reverse. Where a third party such as Littlewoods paid sums which reduced the consideration then that reduction should be taken into account for the purposes of Article 90.

44. We accept Mr Gibbon's submissions in relation to *Dixons Retail plc*, but only in so far as there was an obligation on Littlewoods to make payments to agents or if it was established there was an obligation on the Appellant to reimburse Littlewoods. It is the obligation that Littlewoods had to the Appellant under the BDA which meant that its payment to the agents covered by the Commissions Reserve was made on behalf of the Appellant, but up to the amount of the Commissions Reserve. Such an obligation was also present in *Dixons Retail plc* where the card issuer was liable to make payment to the retailer.

45. Mr Gibbon submitted that the mere fact of payment by Littlewoods led to a legal obligation on the part of the Appellant to account to Littlewoods for sums paid in excess of the Commissions Reserve. It seems to us that the existence of such an obligation as a matter of law, outside the BDA, would depend on the precise circumstances and conduct which led to the payments being made and the conduct of the parties thereafter. There may be other factors which would affect how those payments should be viewed as a matter of law. For example the BDA may have been varied in some way. There may be some form of estoppel. It may be that Littlewoods would have some form of

restitutionary remedy against the agents, whilst the Appellant continued to be liable to the agents. In the absence of any evidence as to how the Appellant and Littlewoods resolved the issue between themselves, we are not satisfied that the Appellant had any obligation to reimburse Littlewoods for payments made in excess of the Commissions Reserve.

46. Mr Gibbon also suggested that clause 3.3 of the BDA gave rise to an obligation on the part of the Appellant to indemnify Littlewoods. Clause 3.3 defined certain liabilities of the Appellant including the Commissions Reserve as the Assumed Liabilities. In so far as relevant, Clause 3.3 of the BDA then read as follows:

> *"3.3 …save in respect of …the Assumed Liabilities … nothing in this Agreement will pass to the Buyer, or will be construed as acceptance by the Buyer of, any liability, debt or other obligation of the Seller …and the Seller will:*
>
> *3.3.1 indemnify and keep indemnified the Buyer against any and all obligations, liabilities and demands arising therefrom; and*
>
> *3.3.2 perform any obligation falling due for performance before the [completion date] in respect of the Book Debts."*

47. It does not seem to us that this clause provides, as Mr Gibbon suggests it does, that if a payment was made by Littlewoods in satisfaction of an obligation of the Appellant then Littlewoods would automatically have a right of indemnity against the Appellant. Clause 3.3 is concerned with ensuring that Littlewoods should not incur liabilities other than the Assumed Liabilities. There was no novation. Liability to the agents remained at all times with the Appellant. Clause 3.3 does not have any application where Littlewoods apparently takes it upon itself for whatever reason to make payments to agents in excess of the Commissions Reserve. It cannot be said on the evidence available to us that it made such payments pursuant to any liability to do so, either to the agents or to the Appellant.

48. Mr McGurk submitted that the answer to the issue lies in a comparison between the wording of Article 73 and Article 90. He submitted that Article 73 was concerned with defining the taxable amount on which VAT was payable by reference to the "consideration" obtained by the supplier. It expressly recognises that some of the consideration might be provided by a third party. In contrast he submitted that Article 90 is concerned with the "price" which is payable by the customer to the supplier. It is not concerned with third parties. The price paid and any reduction in the price is a matter between the customer and the supplier.

49. Mr McGurk also submitted that the rationale of Article 90 is to protect a seller who for whatever reason receives less than the original price agreed. The focus is on the supplier. In the present case, the Appellant has not received anything less than the original price. There is no evidence that it has accounted for any sum to Littlewoods beyond that provided for in the BDA. There is no evidence that it has ever authorised Littlewoods to make payments on its behalf over and above the Commissions Reserve.

He submitted that the circumstances of Littlewoods' payments had no bearing on the purchase price as between the agents and the Appellant.

50. Mr McGurk also placed reliance on the passages from *Elida Gibbs* cited above. He emphasised use in the following paragraphs of the following words:

[26] - "*consideration … **obtained** by the supplier*";

[27] - "*consideration is … the value **actually received** …*";

[28] - "*… the manufacturer … **receives** … a sum corresponding to the sale price …*"

[28] - "*…the VAT chargeable to the manufacturer … [should not] exceed the sum finally **received** by him.*"

51. In the light of those passages Mr McGurk submitted that the focus was on what was actually received by the supplier, rather than what might be taken to have been paid by the customer. On the facts of the present case what was received by the Appellant was the catalogue price. The Appellant never provided any rebate above what was paid by Littlewoods on its behalf pursuant to the BDA as part of the Commissions Reserve.

52. We accept Mr McGurk's submission that in circumstances where A discharges B's debt to C, it does not follow that A must be treated as doing so as agent for B. Mr McGurk also submitted that A would not always be subrogated to the rights of C. That will only be the case where subrogation is necessary to avoid unjust enrichment (See *Cheltenham & Gloucester plc v Appleyard [2004] EWCA Civ 291*. We do not consider that principles of subrogation are relevant in the present circumstances. Subrogation is concerned with secured creditors and the rights of A to be subrogated to C's security as against the debtor. The present case is not concerned with secured rights.

53. It seems to us that Mr Gibbon is seeking to identify the consideration by reference to what was paid by the agents, and he submits that is the net amount after taking into account all sums paid by Littlewoods to the Agents. On the other hand, Mr McGurk seeks to identify the consideration by reference to what was received by the Appellant, and that is the net amount after taking into account only those sums paid by Littlewoods where the Appellant effectively funded those payments.

54. We are not satisfied on the basis of the arguments presented to us that the different terminology in Article 73, referring to consideration, and Article 90 referring to price, is significant for present purposes. We do accept however that the scheme of the PVD in Article 90 and generally is to adjust the taxable amount by reference to what is actually received by the supplier. That is the sum on which the supplier must account for output tax. If we had been satisfied, which we are not, that the Appellant was liable to account to Littlewoods for the sums paid by it in excess of the Commissions Reserve, then the price and therefore the taxable amount would fall to be reduced by Article 90

55. Mr Gibbon relied to some extent on the fact that Littlewoods would not be able to adjust its VAT account in respect of the excess commission payments because it has not

made any supplies. Indeed we were told by Mr Gibbon that the representative from Littlewoods at the hearing had confirmed to him that Littlewoods would not be appealing a decision by HMRC to that effect. We do not consider that this is a relevant factor in our analysis. We are considering the VAT position of the Appellant, and not Littlewoods. It is the legal position as between Littlewoods and the Appellant that might have an impact on the VAT treatment, but we have no material on which to make any findings in relation to that legal position.

Conclusion

56. In the circumstances we do not consider that payments by Littlewoods in excess of the Commissions Reserve lead to any reduction in the taxable amount of supplies made by the Appellant. For the reasons given above we must dismiss the appeal.

57. 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.

JONATHAN CANNAN
TRIBUNAL JUDGE

RELEASE DATE: 7 AUGUST 2015