[2019] UKFTT 179 (TC)

TC07029

Appeal number: TC/2018/03234

INCOME TAX – appeal against discovery assessments – whether notice of appeal had been given to HMRC – whether permission should be granted for appeals to be notified to HMRC outside the statutory time limit – ss 49-49D Taxes Management Act 1970

FIRST-TIER TRIBUNAL
TAX CHAMBER

AKINBOWALE MATEOLA **Appellant**

- and -

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

TRIBUNAL: JUDGE ROBIN VOS

Sitting in public at Taylor House, London on 8 February 2019

Mr Rupert Beloff instructed by A&A Solicitors for the Appellant

Miss Larissa Mulder, Officer of HM Revenue and Customs, for the Respondents

DECISION

Background

1. The appellant, Mr Mateola entered into an arrangement with Edge Consulting Limited in the Isle of Man which was one of a number of arrangements referred to by HMRC as a contractor loan scheme.

2. The net result of the arrangement with Edge Consulting Limited was that instead of Mr Mateola receiving outright payments for the work which he carried out, he received a loan from an employee benefit trust in the Isle of Man.

3. Following HMRC's investigations into the contractor loan schemes, they issued discovery assessments to Mr Mateola in 2013 relating to the tax years ended 5 April 2009 and 5 April 2010 on the basis that these loans constituted employment income.

4. The total amount at stake in respect of these two years is approximately £70,000 taking account of the tax due, surcharges for late payment of tax and interest.

5. HMRC are seeking to make Mr Mateola bankrupt. The bankruptcy proceedings are however stayed pending clarification as to whether Mr Mateola is able to make a valid appeal against the tax assessments.

The status of Mr Mateola's appeals

6. The discovery assessment for the tax year ended 5 April 2009 was issued by HMRC on 27 February 2013. Mr Mateola contends that his accountants, Nathan Arrow, sent a notice of appeal against that assessment to HMRC in a letter dated 13 March 2013.

7. HMRC say that, if that letter was in fact sent, they never received it and hence they never responded to it.

8. The discovery assessment for the tax year ended 5 April 2010 was issued by HMRC on 18 November 2013. Mr Mateola accepts that no notice of appeal was sent to HMRC in respect of this assessment.

9. The surcharges in respect of late payment of tax were issued on various dates in 2013 and 2014. Again, it is common ground that neither Mr Mateola nor his accountants appealed against these surcharges.

10. On 16 May 2018, Mr Mateola lodged a notice of appeal with the Tribunal appealing against both of the assessments and the associated surcharges.

11. As far as the discovery assessments are concerned, the position is different for the two tax years.

12. For the tax year ended 5 April 2009, Mr Mateola's position is that he has notified an appeal to HMRC within the statutory time limit. If he is correct, he is

entitled to notify an appeal to the Tribunal in accordance with s 49D Taxes Management Act 1970 ("TMA"). As Mr Mateola has not requested a review (in accordance with s 49B TMA) and HMRC has not offered a review (in accordance with s 49C TMA), there is no time limit for Mr Mateola to notify his appeal to the Tribunal. The notice of appeal dated 16 May 2018 would therefore be a valid notice of appeal.

13. On the other hand, if Mr Mateola did not make a valid appeal to HMRC against the discovery assessment for the tax year ended 5 April 2009, the position will be the same as for the tax year ended 5 April 2010, where he accepts that no appeal was notified to HMRC.

14. Where no valid notice of appeal has been given to HMRC, a taxpayer has no right to notify an appeal to the Tribunal (see s 49A TMA). Instead, the taxpayer only has a right to apply to the Tribunal for permission to make a late appeal to HMRC (s 49 TMA).

The evidence

15. The evidence consisted of a bundle of documents and correspondence produced by HMRC.

16. In addition, the Tribunal heard oral evidence from Mr Mateola. In general, Mr Mateola's evidence was clear and straightforward although in relation to one or two issues, his evidence was confused and/or contradictory. This is perhaps understandable given the time which has elapsed since the events in question (in 2013 and 2015). It has however affected the weight which I have given to those parts of Mr Mateola's evidence.

Was there a valid appeal against the February 2013 discovery assessment

17. The bundle of documents contains a copy of a letter from Nathan Arrow to HMRC dated 13 March 2013 appealing against the discovery assessment sent to Mr Mateola under cover of a letter dated 28 February 2013. The letter from Nathan Arrow states that a duly completed and signed form 64-8 was enclosed authorising Nathan Arrow to act on behalf of Mr Mateola.

18. The bundle of documents contains a further letter from Nathan Arrow to HMRC dated 8 April 2013 purporting to enclose copies of payslips issued by Edge Consulting Limited together with a detailed explanation as to how Mr Mateola was paid. The enclosures themselves were not however part of the bundle.

19. Mr Mateola stated in his oral evidence that he had first asked Nathan Arrow to assist him in 2011 as a result of having set up a limited company in 2010. Initially, Mr Mateola had only engaged Nathan Arrow to prepare accounts and deal with compliance for the company.

20. Miss Mulder stated that HMRC have a form 64-8 from Nathan Arrow which was sent to them on 2 February 2015. Unfortunately, a copy of this authorisation form was not provided as part of the evidence put before the Tribunal. Mr Mateola's

response to Miss Mulder's suggestion that Mr Mateola had not instructed Nathan Arrow until 2015 was that they were acting for him in 2012.

21. In October 2018, Nathan Arrow lodged with the Tribunal a response to HMRC's objection to Mr Mateola's application to the Tribunal for permission to make a late appeal. In that response, Nathan Arrow confirmed that the letters dated 13 March 2013 and 8 April 2013 were sent and also that they have acted for Mr Mateola since August 2012.

22. It is apparent from the evidence that there was no further contact from Mr Mateola or from Nathan Arrow with HMRC during 2013 and 2014. During this period there were various communications from HMRC to Mr Mateola including the second discovery assessment which was issued in November 2013 as well as the various surcharge notices issued in May and October 2013 and March and September 2014.

23. Mr Mateola's evidence was that he had instructed Nathan Arrow to write the letters dated 13 March 2013 and 8 April 2013 and that he had received a copy of those letters from Nathan Arrow by email. No copies of any emails from Nathan Arrow to Mr Mateola were included in the evidence before the Tribunal.

24. There was some confusion over Mr Mateola's home address. He was living in Biggin Hill until December 2014. Although Nathan Arrow state in their submissions to the Tribunal that Mr Mateola informed HMRC when he changed his address, Mr Mateola's oral evidence was that he had failed to tell HMRC about his change of address.

25. HMRC state that, in 2015, their debt management division started to take enforcement action against Mr Mateola including visits to his old address in Biggin Hill in 2015 and in 2016, contact with Nathan Arrow in 2016 and a visit to Nathan Arrow's premises which, they say, had been given by Nathan Arrow as Mr Mateola's address, in 2016.

26. In his witness statement, Mr Mateola says that there was no contact from HMRC between November 2013 and February 2017. However, in his notice of appeal, Mr Mateola states that HMRC started harassing him for payment of the tax in May 2015.

27. Mr Mateola's explanation for this discrepancy was that the notice of appeal had been prepared by Nathan Arrow and that, until he saw the notice of appeal, he was not aware of the contact from HMRC in 2015.

28. Unfortunately, no evidence has been provided by HMRC to confirm what attempts were made by HMRC to contact Mr Mateola in 2015 and 2016.

29. Having said this, given the discrepancies in Mr Mateola's evidence and the documents with which the Tribunal has been provided, I find as a fact that it is more likely than not that HMRC did get in touch with Mr Mateola and with Nathan Arrow in 2015 and 2016. This is the main area where, as mentioned above, I have placed less weight on Mr Mateola's oral evidence. I do not however consider this fact to

have any significant relevance to the question as to whether or not the appeal letter was sent by Nathan Arrow to HMRC in March 2013.

30. Mr Beloff submits that the letters dated 13 March 2013 and 8 April 2013 clearly exist and that Nathan Arrow have confirmed that they were sent to HMRC. On this basis, he argues that there has been a valid appeal against the discovery assessment for the tax year ended 5 April 2009.

31. Miss Mulder however makes the point that these letters were not received by HMRC and that Mr Mateola has the burden of showing that there has been a valid appeal to HMRC.

32. Miss Mulder referred to the recent case decided by the Tribunal of *Patrick Mackin v HMRC* [2018] UKFTT 110 (TC). That was also a case where the taxpayer contended that an appeal had been made to HMRC by a previous adviser but that, on the facts, the Tribunal had found that there was insufficient evidence to support the claim.

33. Although Miss Mulder accepts that, in this case, Nathan Arrow has stated that the letters were sent to HMRC, she makes the point that, other than this assertion, there is no specific evidence from Nathan Arrow on this point and suggests that no significant weight should therefore be placed on the assertion.

34. HMRC say that the first time they became aware of the 2013 letters was when a copy of them were sent by Nathan Arrow by HMRC's Debt Management Division in February 2017.

35. Although some of Mr Mateola's payslips from Edge Consulting Limited were produced to HMRC and to the Tribunal on 3 September 2018 following a request from HMRC, HMRC note that none of the other enclosures to the 2013 letters (being the form 64-8 authorisation, the remaining payslips and the detailed explanation as to how Mr Mateola was paid) have ever been sent to HMRC (or produced to the Tribunal).

36. Based on the evidence which I have before me, I have come to the conclusion that it is more likely than not that the letter from Nathan Arrow appealing against the discovery assessment for the tax year ended 5 April 2009 was indeed sent to HMRC in March 2013. I set out my reasons for this below.

37. Although there was some inconsistency between Mr Mateola and Nathan Arrow as to precisely when Nathan Arrow were appointed, Mr Mateola's statement that he first spoke to them in 2011 was part of his oral evidence and it might be expected that he would not necessarily recall the precise date he instructed them some seven or eight years after the event. He was in any event clear as part of his oral evidence that Nathan Arrow were acting for him in 2012. Nathan Arrow have confirmed this in their submissions to the Tribunal.

38. HMRC say that they have an authorisation form submitted by Nathan Arrow in February 2015. Unfortunately, this is not part of the evidence before the Tribunal. In any event, it is perfectly possible that Nathan Arrow may have sent a second

authorisation form in 2015 if, as appears from the evidence, they had no involvement with Mr Mateola's affairs between April 2013 – May 2015.

39. Based on the evidence before the Tribunal, I therefore find, on the balance of probabilities, that Nathan Arrow were acting for Mr Mateola since at least 2012.

40. Mr Mateola's clear evidence was that he had instructed Nathan Arrow to send the two letters in March/April 2013 and that he had received a copy of them from Nathan Arrow. Nathan Arrow, likewise, have been consistently clear in their correspondence with the Bankruptcy Court, with HMRC and with the Tribunal in 2018 that these letters were indeed sent.

41. Although it is surprising that, having had no response from HMRC, Nathan Arrow did not follow up on these letters and that there was no further communication with HMRC in relation to the second discovery assessment sent in November 2013 or the various surcharge notices in 2013/2014, there may be other explanations for this and it does not in my view outweigh the clear evidence that the March 2013 letter was sent to HMRC.

42. HMRC find themselves in a similar situation to that which is often faced by a taxpayer when HMRC assert that a notice has been sent but the taxpayer has not received it. The fact that HMRC do not appear to have received either the March or the April 2013 letters perhaps casts some doubt on whether they were in fact sent but I have no evidence from HMRC as to what procedures they have for receiving post which is sent to them and what experience they have of letters addressed to HMRC not reaching their ultimate destination.

43. HMRC refer in their notice of objection to the application for permission to make a late appeal to s 7 Interpretation Act 1978. This deems service of a document to be effected by properly addressing, prepaying and posting a letter containing the document.

44. Miss Mulder did not make any specific submissions in relation to s 7 of the Interpretation Act other than to say that Mr Mateola had not satisfied the burden required by that section. This was presumably a reference to the burden of showing that the letter was properly addressed, prepaid and posted.

45. Based on Mr Mateola's evidence and the statements made by Nathan Arrow, I am however satisfied on the balance of probabilities that the letter of 13 March 2013 was posted to HMRC by Nathan Arrow. It is clear that the letter was addressed correctly. The only question therefore is whether it was posted with the correct amount of postage.

46. Nathan Arrow have said that the letter was sent and Mr Mateola has said that he received a copy of the letter by email from Nathan Arrow once it had been sent. Although this is indirect evidence that the letter was properly posted, it is in my view sufficient in the absence of any evidence to the contrary. It is not necessary in order to satisfy the burden of proof under s 7 Interpretation Act for there to be, for example, a certificate from the Post Office showing that the letter had been sent with the correct postage.

47. I am prepared to accept the various assertions made by HMRC that the letter was never received. However, in an organisation the size of HMRC, this is in my view only evidence of the fact that the letter did not reach its final destination. It is not sufficient evidence to show that the letter was not received by some part of HMRC but then lost in the system. In order to show that this was not the case, there would need to be some evidence, as mentioned above, as to HMRC's procedures for receiving post and distributing it to the relevant addressees.

48. The fact that some of the enclosures to Nathan Arrow's letter dated 8 April 2013 have never been produced either to HMRC or to the Tribunal also casts some doubt as to whether that letter was indeed sent which could in turn cast doubt on whether the letter of appeal itself dated 13 March 2013 was sent. Some payslips produced by Edge Consulting have subsequently been provided, although not a complete set. Whilst it would have been helpful if all of the enclosures to the letter of 8 April 2013 had been provided to HMRC and/or to the Tribunal, this is only one of the factors to take into account in determining whether Mr Mateola has satisfied the burden of showing that the 13 March 2013 letter was indeed sent.

49. Had the March/April 2013 letters been produced after the event, as HMRC suggest, it is perhaps surprising that whoever produced them would have written two separate letters rather than a single letter and would have referred to documents which did not in fact exist. The very fact that there is an initial letter of appeal followed by a subsequent letter with further information in my view supports the evidence from Mr Mateola and from Nathan Arrow that the letters were indeed written and sent on the dates shown by the letters.

Status of the appeal against the assessment for the tax year ended 5 April 2009

50. I have accepted that Nathan Arrow's letter of appeal dated 13 March 2013 was sent to HMRC.

51. Miss Mulder accepts that, if this was the case, it is a valid notice of appeal.

52. As mentioned above, where the taxpayer does not request a review of HMRC's decision and HMRC does not offer a review, the taxpayer is entitled to notify his appeal to the Tribunal at any time (s 49D TMA).

53. It is clear that the appeal to HMRC is separate from the request for a review. The assessment which was sent to Mr Mateola in February 2013 specifically states that, if he appeals to HMRC and no agreement can be reached, he can then either have the matter reviewed or refer it to the Tribunal. On this basis, Nathan Arrow's letter of appeal cannot also constitute a request for a review. As HMRC have no record of receiving the letter, they did not of course offer a review.

54. The result of this is that Mr Mateola's appeal to the Tribunal dated 16 May 2018 is a valid appeal against the discovery assessment for the tax year ended 5 April 2009.

55. It is however common ground that Mr Mateola did not appeal to HMRC against the second discovery assessment which was issued in November 2013, nor against the various surcharges. It is therefore necessary to consider whether to give Mr Mateola

permission to notify his appeals against the assessment/surcharges to HMRC out of time.

Should the late appeals be allowed

56. The question here is whether Mr Mateola should be given permission to notify his appeals to HMRC outside the statutory time limit in accordance with s 49 TMA.

57. Section 49 TMA does not give any guidance to the Tribunal in deciding whether or not to give permission for an appeal to be made out of time.

58. The Tribunal has a similar discretion to allow an appeal to the Tribunal to be notified outside the statutory time limit (s 49G TMA). There is in my view no difference between the approach which the Tribunal should take simply because the question is whether to give permission to notify an appeal to HMRC out of time as opposed to whether permission should be given to notify an appeal to the Tribunal out of time. Neither party suggested that there was any such difference.

59. Miss Mulder submits that the Tribunal should follow the approach adopted in *Denton & Others v T H White Limited & Others* [2014] EWCA Civ 906. The Upper Tribunal has recently considered the authorities including *Denton* and has approved the approach adopted in that case in *Martland v HMRC* [2018] UKUT 178 (TCC). The Upper Tribunal in *Martland* summarised the approach [at 44-45] as follows:

> "44. When the FTT is considering applications for permission to appeal out of time, therefore, it must be remembered that the starting point is that permission should not be granted unless the FTT is satisfied on balance that it should be. In considering that question, we consider the FTT can usefully follow the three-stage process set out in *Denton*:
>
> (1) Establish the length of the delay. If it was very short (which would, in the absence of unusual circumstances, equate to the breach being 'neither serious nor significant'), then the FTT 'is unlikely to need to spend much time on the second and third stages' – though this should not be taken to mean that applications can be granted for very short delays without even moving on to a consideration of those stages.
>
> (2) The reason (or reasons) why the default occurred should be established.
>
> (3) The FTT can then move onto its evaluation of 'all the circumstances of the case'. This will involve a balancing exercise which will essentially assess the merits of the reason(s) given for the delay and the prejudice which would be caused to both parties by granting or refusing permission.
>
> 45. That balancing exercise should take into account the particular importance of the need for litigation to be conducted

> efficiently and at proportionate cost, and for statutory time limits to be respected. By approaching matters in this way, it can readily be seen that, to the extent they are relevant in the circumstances of the particular case, all the factors raised in *Aberdeen* and *Data Select* will be covered, without the need to refer back explicitly to those cases and attempt to structure the FTT's deliberations artificially by reference to those factors. The FTT's role is to exercise judicial discretion taking account of all relevant factors, not to follow a checklist."

60. Mr Beloff did not suggest that the Tribunal should take any different approach to that suggested by Miss Mulder.

61. Mr Mateola should have appealed against the November 2013 assessment by 18 December 2013.

62. As mentioned above, the surcharges were imposed at various points in 2013 and 2014. The appeal against the latest surcharge should have been notified to HMRC by 3 October 2014.

63. It might be possible to interpret Nathan Arrow's letter of 20 February 2017 to HMRC as an appeal against the assessment and the surcharges. However, it was not addressed to the relevant HMRC officer and so arguably is not a valid notice of appeal. Even if it were, the appeal is still over two years late.

64. Miss Mulder's submission is that there has been no appeal until the appeal to the Tribunal in May 2018 and so the appeals are between three and four years late.

65. On any basis, there is a significant delay.

66. Miss Mulder argues that there is no explanation for the delay; the fact is that Mr Mateola simply did nothing until the bankruptcy proceedings were threatened in early 2017. Although Mr Mateola stated in evidence that he assumed matters were under control as he had not heard anything from HMRC, Miss Mulder argues that this cannot have been the case as, based on his notice of appeal, he appears to have been aware in 2015 that Debt Management were chasing him for the debt.

67. In accordance with *Denton*, Miss Mulder urges the Tribunal to place particular weight on the need for litigation to be conducted efficiently and at proportionate cost and for statutory time limits to be respected.

68. Miss Mulder takes the position that HMRC were entitled to consider the case closed as it did not receive any appeal against the original assessment. There would, she says, now be significant prejudice to HMRC if it has to reopen the case as the original investigating officer has now retired.

69. Miss Mulder also draws attention to the fact that, once HMRC became aware of the proposed appeal, they asked Mr Mateola to provide further information but that, to date, all that has been provided is some of the payslips in question but not all of them.

70. Miss Mulder accepts that the Tribunal should take into account the merits of the case. In her submission, Mr Mateola has a weak case as he has provided no evidence

to challenge the amounts under assessment or to support the treatment of the payments he has received as anything other than remuneration. She did however concede that there has, as yet, been no judicial decision on the contractor loan schemes, albeit that there are active cases before the Tribunal.

71. Mr Beloff did not try to suggest that the delay was anything other than serious. He also did not put forward any reasons for the delay other than to make the point that any contact that there may have been from HMRC from 2015 onwards related only to the attempted collection of the debt and not to the merits of the tax assessments.

72. In terms of prejudice, Mr Beloff made the obvious point that, if the appeals are not allowed to proceed, there will be very significant prejudice to Mr Mateola in that he is likely to be made bankrupt which will affect not only him but his family.

73. Mr Beloff also made the point that, despite repeated requests, HMRC have still not provided the full form P11Ds produced by Edge Consulting Limited on which they say the assessments are based.

74. Finally, Mr Beloff argued that the Tribunal should give permission for Mr Mateola to notify his appeals against the November 2013 assessment and the surcharges should the Tribunal find that there had been a valid appeal against the March 2013 assessment given that the later assessment and the relevant surcharges all related to the same underlying matters.

75. There is no doubt that, in this case, there has been a very significant delay and that no real explanation has been given for the delay. Mr Mateola clearly received the November 2013 assessment and that assessment equally clearly explained what needed to be done if Mr Mateola did not agree with it.

76. I have no evidence about the surcharges although I would expect that the notifications contained similar wording about appeals.

77. I have found as a fact that HMRC were in contact with both Mr Mateola and Nathan Arrow in 2015 and 2016 and so Mr Mateola had plenty of opportunity to address his outstanding tax obligations sooner than he did.

78. These factors weigh heavily against giving permission for Mr Mateola to notify his appeals to HMRC out of time, especially bearing in mind the requirement to give particular weight to the need for litigation to be conducted efficiently and at proportionate cost and for statutory time limits to be respected.

79. It is however necessary to look at all of the circumstances of the case and the two factors I have just mentioned, although important, cannot of themselves dictate the Tribunal's decision.

80. In this case, I do not accept that there is any significant prejudice to HMRC. Their investigation of the contractor loan schemes is ongoing. There is no significant issue in relation to the facts. The only question is whether the loans should be treated as remuneration. That will no doubt be decided by the Courts and Tribunals in due course.

81. On the other hand, there will be a significant prejudice to Mr Mateola and to his family if he is not permitted to proceed with his appeals and, as a result, is made bankrupt.

82. In addition, as Mr Beloff points out, the fact that Mr Mateola has made a valid appeal against the earlier assessment is a factor in favour of allowing Mr Mateola to appeal against the later assessment given that the two appeals will be based on precisely the same issues.

83. The Upper Tribunal in *Martland* confirmed that the Tribunal should have regard to any obvious strengths or weaknesses of the appellant's case.

84. Miss Mulder helpfully provided the Tribunal with some background information about the contractor loan schemes. However, unfortunately, this note does not go into any detail as to the technical basis underpinning HMRC's conclusion that the loans should either be taxed as remuneration or that a tax charge may arise under the transfer of assets abroad rules.

85. It would not in any event be appropriate for me to consider any such technical arguments in detail. That is a job for the Tribunal which hears any substantive appeal. The fact that there are a number of active cases relating to contractor loan schemes before the Tribunal clearly evidences the fact that there are no doubt technical arguments to be made on both sides and so I would infer that Mr Mateola's appeals are not without merit but that it cannot be said that the merits are overwhelmingly in favour of one or other of the parties.

86. Miss Mulder referred extensively to the decision of the Tribunal in *Patrick Mackin v HMRC* [2018] UKFTT 110 (TC). On the face of it, that case has some similarities to the present case. However, given the Tribunal's need to weigh up all of the relevant circumstances, other than providing guidance on general principles or the approach to be taken, the decision of the Tribunal in one case is unlikely to be of much assistance in deciding another case.

87. Taking into account all of the circumstances I have described, I have come to the conclusion that it would be right in this particular case to allow Mr Mateola to notify his appeals against the November 2013 assessment and the various surcharges to HMRC outside the statutory time limit. Although there has been a long delay with no obvious explanation and that it is important for time limits to be complied with, the fact that the underlying issues are the subject of ongoing litigation in other cases, that Mr Mateola has a valid appeal based on precisely the same facts and that there would be very serious prejudice to him and his family if the appeals were not allowed to go ahead have persuaded me that the application should be allowed.

Conclusion and directions

88. Mr Mateola has made a valid appeal to the Tribunal against the assessment for the year ended 5 April 2009 which should proceed under reference number TC/2018/03234.

89. The Tribunal gives Mr Mateola permission to notify his appeals against the assessment for the year ended 5 April 2010 and the surcharges for the years ended 5

April 2009 and 5 April 2010 to HMRC out of time in accordance with s 49(2) TMA. The notice of appeal to the Tribunal is to be taken as a notice of appeal to HMRC and so the options set out in s 49A(2) TMA are available to Mr Mateola/HMRC.

90. Should Mr Mateola decide (either before or after a review) to appeal to the Tribunal, I direct that such appeal should be consolidated with the appeal against the assessment for the year ended 5 April 2009 which will continue to proceed with the reference TC/2018/03234.

91. The appeal to the Tribunal against the assessment for the year ended 5 April 2009 under reference number TC/2018/03234 is stayed until 3 May 2019 to enable HMRC to carry out a review of the decisions referred to in paragraph [89] above should Mr Mateola request such a review and/or for Mr Mateola to make a separate appeal to the Tribunal in relation to the November 2013 assessment and the various surcharges.

92. On or before 3 May 2019 both parties are to notify the Tribunal and each other (with reasons) whether this appeal (TC/2018/03234) should proceed or whether a further stay should be granted.

93. 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.

ROBIN VOS
TRIBUNAL JUDGE

RELEASE DATE: 07 MARCH 2019