[2020] UKFTT 0038 (TC)

TC07544

VAT – CASE MANAGEMENT – TRIBUNAL PROCEDURE RULES - RULE 8 - APPLICATION TO DEBAR RESPONDENTS ON GROUNDS OF NON-COMPLIANCE WITH DIRECTIONS - REFUSED

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2017/04434

BETWEEN

DANIEL BUSSAU **Appellant**

-and-

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

TRIBUNAL: JUDGE ZACHARY CITRON

Sitting in public at Taylor House London EC1 on 7 January 2020

The Appellant in person

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

DECISION

1. This was principally an application by Mr Bussau to bar HMRC from taking further part in the proceedings.

BACKGROUND AND FACTS

2. On 9 May 2017 HMRC wrote to Mr Bussau confirming, following statutory review, their decision to deny VAT input tax credit in Mr Bussau's 12/16 VAT return. At stake was about £8,000 of input tax. HMRC said there was insufficient evidence to attribute the costs (legal and from a recruitment organisation) to the onward taxable supplies of Mr Bussau's sole proprietor business.

3. On 7 June 2017 Mr Bussau sent a notice of appeal to the First-tier Tribunal (the "Tribunal").

4. Between June and October 2017 there were unsuccessful efforts to settle the dispute by ADR.

5. On 27 November 2017 HMRC sent a statement of case to the Tribunal. This was found to be a corrupted version; on 16 January 2018 HMRC sent an uncorrupted version.

6. On 11 February 2018 Mr Bussau applied to the Tribunal for directions to bar HMRC from taking further part in proceedings and/or exclude use of HMRC's statement of case as "evidence" and/or summarily decide the appeal in Mr Bussau's favour. On 14 March 2018 HMRC wrote to Tribunal opposing Mr Bussau's application and giving reasons; Mr Bussau counter-responded on the same day.

7. At a case management hearing on 23 July 2018, the Tribunal refused Mr Bussau's application to debar HMRC and issued directions (the "July 2018 Directions") as follows:

> (1) "The Respondents shall send or deliver to the Tribunal and to the Appellant an amended statement of case, amended to correct the errors in the previous statement of case, on or before 10 August 2018.
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> (2) Notwithstanding the provisions of rule 27 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009, the parties must send or deliver to the Tribunal and to the other party on or before 17 August 2018: either
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> (i) A list of documents (a) of which the party providing the list has possession, the right to possession, or the right to take copies; and (b) which the party providing the list intends to rely on or produce in the proceedings; or
>
> (ii) A notice stating that there are no such documents
>
> A party which has provided a list of documents under this Direction must allow each other party to inspect or take copies of the documents on the list (except any documents which are privileged).
>
> (3) In view of the parties' failure to make disclosure under rule 27 by the date stated therein or at all, UNLESS, by no later than 17 August 2018, each party has sent or delivered to the Tribunal and to the other party a list of documents or notice in accordance with Direction 2 above, THEN, in the case of a failure by the Appellant, these proceedings may be STRUCK OUT or, in the case of a failure by the Respondents, the Respondents may be BARRED from taking further part in these proceedings, in each case, without further notice to either party.

> (4) The Appellant shall on or before 17 August 2018 provide details in writing to the Tribunal and to the Respondents of the guidance mentioned in his correspondence with the Respondents to which the Appellant referred in his oral application to the Tribunal for disclosure of that guidance. The parties shall attempt to agree arrangements for the disclosure of that guidance to the Appellant and shall inform the Tribunal of any agreement that is reached. In the absence of agreement on or before 07 September 2018, the Appellant shall be entitled to apply to the Tribunal for an order for specific disclosure."

8. On 31 July 2018 HMRC sent an amended statement of case to the Tribunal and to Mr Bussau.

9. On 8 August 2018 HMRC sent a list of documents to the Tribunal and to Mr Bussau.

10. On 17 August 2018 Mr Bussau sent his witness statement and list of documents to the Tribunal and to HMRC. On the same day, he wrote to HMRC, referring to direction 4 of the July 2018 Directions, and requested documents under 5 headings. Under headings 1-4 were notes or minutes made by Mrs McHenry and/or Mr Knox-Macaulay, the HMRC officers with whom Mr Bussau interacted in January 2017 regarding the input tax in question. Under heading 5 was the documents considered by the HMRC officer who conducted the statutory review.

11. On 20 August 2018 HMRC responded to Mr Bussau saying that the documents he had requested under headings 1-4 were considered to be privileged; that notes and minutes of other HMRC officers were not in the possession of the letter-writer (being Ms Donovan); and that, otherwise, the documents requested under heading 5 were in HMRC's list of documents. There were further email exchanges between Mr Bussau and Ms Donovan on the same day.

12. On 7 September 2018 Mr Bussau applied to the Tribunal for directions including an order for specific disclosure of the documents he had requested of HMRC on 17 August 2018; the debarring of HMRC by reason of non-compliance with direction 2 of the July 2018 Directions; and/or a summary decision in his favour.

13. On 26 November 2018 the Tribunal directed that HMRC provide further and better particulars of their objection to Mr Bussau's disclosure application; and noted that any issue as to possession or control of a document would relate to HMRC as an organisation.

14. On 10 December 2018 HMRC wrote to the Tribunal and to Mr Bussau saying that they no longer opposed disclosure of the documents requested by Mr Bussau. On the same day HMRC sent Mr Bussau by email copies of their "technical advice" (email from Mr Hall, a VAT technical consultant at HMRC, to Ms McHenry and Mr Knox-Macaulay from January 2017) (the "Technical Email") and the "supporting documents". On 11 December 2018 HMRC sent Mr Bussau certain other HMRC internal minutes and notes from January 2017.

15. On 11 December 2018 Mr Bussau wrote to the Tribunal with comments on HMRC's recent disclosure and attaching a draft order for summary disposal of the proceedings in his favour.

16. On 15 January 2019 HMRC wrote to the Tribunal saying that the delay in disclosing the requested documents was an error on Ms Donovan's part – after the Tribunal's directions of 26 November 2018, Ms Donovan took advice from senior lawyers within HMRC, who advised her that disclosure was permitted; and she provided the documents within two days of receiving this internal advice.

17. On 16 April 2019 the Tribunal directed that there was to be an oral hearing to consider the application to debar HMRC from the proceedings.

TRIBUNAL RULES

18. Rule 8 (Striking out a party's case) of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 (the "rules") reads as follows:

> (1) The proceedings, or the appropriate part of them, will automatically be struck out if the appellant has failed to comply with a direction that stated that failure by a party to comply with the direction would lead to the striking out of the proceedings or that part of them.
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> (2) The Tribunal must strike out the whole or a part of the proceedings if the Tribunal—
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> (a) does not have jurisdiction in relation to the proceedings or that part of them; and
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> (b) does not exercise its power under rule 5(3)(k)(i) (transfer to another court or tribunal) in relation to the proceedings or that part of them.
>
> (3) The Tribunal may strike out the whole or a part of the proceedings if—
>
> (a) the appellant has failed to comply with a direction which stated that failure by the appellant to comply with the direction could lead to the striking out of the proceedings or part of them;
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> (b) the appellant has failed to co-operate with the Tribunal to such an extent that the Tribunal cannot deal with the proceedings fairly and justly; or
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> (c) the Tribunal considers there is no reasonable prospect of the appellant's case, or part of it, succeeding.
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> (4) The Tribunal may not strike out the whole or a part of the proceedings under paragraphs (2) or (3)(b) or (c) without first giving the appellant an opportunity to make representations in relation to the proposed striking out.
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> (5) If the proceedings, or part of them, have been struck out under paragraphs (1) or (3)(a), the appellant may apply for the proceedings, or part of them, to be reinstated.
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> (6) An application under paragraph (5) must be made in writing and received by the Tribunal within 28 days after the date that the Tribunal sent notification of the striking out to the appellant.
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> (7) This rule applies to a respondent as it applies to an appellant except that—

(a) a reference to the striking out of the proceedings must be read as a reference to the barring of the respondent from taking further part in the proceedings; and

(b) a reference to an application for the reinstatement of proceedings which have been struck out must be read as a reference to an application for the lifting of the bar on the respondent taking further part in the proceedings.

(8) If a respondent has been barred from taking further part in proceedings under this rule and that bar has not been lifted, the Tribunal need not consider any response or other submissions made by that respondent, and may summarily determine any or all issues against that respondent.

19. Rule 2 reads as follows:

(1) The overriding objective of these Rules is to enable the Tribunal to deal with cases fairly and justly.

(2) Dealing with a case fairly and justly includes—

(a) dealing with the case in ways which are proportionate to the importance of the case, the complexity of the issues, the anticipated costs and the resources of the parties;

(b) avoiding unnecessary formality and seeking flexibility in the proceedings;

(c) ensuring, so far as practicable, that the parties are able to participate fully in the proceedings;

(d) using any special expertise of the Tribunal effectively; and

(e) avoiding delay, so far as compatible with proper consideration of the issues.

(3) The Tribunal must seek to give effect to the overriding objective when it—

(a) exercises any power under these Rules; or

(b) interprets any rule or practice direction.

(4) Parties must—

(a) help the Tribunal to further the overriding objective; and

(b) co-operate with the Tribunal generally.

SUBMISSIONS OF APPELLANT

20. Mr Bussau's principal submission was that HMRC should be barred from taking further part in the proceedings, under either rule 8(1) or rule 8(3). In the alternative, he submitted that the Tribunal should summarily determine all issues in the appeal against HMRC; or that the Tribunal direct that certain documents (minutes of HMRC internal meetings between Mrs McHenry and Mr Knox-Macaulay at dates in January 2017) be produced by HMRC. A summary of his submissions (organised following the order of rule 8) – each of which he argued in the alternative – now follows.

21. As to automatic debarring under rule 8(1):

(1) Mr Bussau submitted that direction 3 of the July 2018 Directions fell within the category of (in the words of rule 8(1)) "a direction that stated that failure by a party to comply with the direction would lead to [strike out or barring, as appropriate]". Mr Bussau acknowledged that direction 3 used the expression "may" be struck out or barred; his submission was that this should be interpreted as meaning "would", particularly as, at the end of direction 3, it said that this would happen "without further notice to either party". Mr Bussau referred to a headnote summary of *Mannai Investment Co Ltd v Eagle Star Life Assurance Co Ltd* [1997] AC 749, a House of Lords decision on a notice to determine a lease, which said that

> "the construction of the notices had to be approached objectively, and the question was how a reasonable recipient would have understood them, bearing in mind their context …"

(2) In correspondence with the Tribunal, Mr Bussau had also referred to *Marcan Shipping (London) Ltd v Kefalas* [2007] EWCA Civ 463, a case where a party had failed to comply with the order of a judge to produce documents; the matter came back before a different judge who made an order that unless the party complied within five days, its claim would be dismissed. The party served a list of documents within the timescale but it was materially defective. The judge found that in all the circumstances it was just and proportionate for the claim to be struck out. The party's appeal was dismissed. It was held that the sanction embodied in the judge's 'unless' order took effect without the need for any further order if the party to whom it was addressed failed to comply with it in any material respect.

(3) Mr Bussau further submitted that HMRC had failed to comply with direction 2 of the July 2018 Directions. Mr Bussau acknowledged that HMRC sent a list of documents to the Tribunal and to him on 8 August 2018; his submission was that this list did not comply with direction 2 of the July 2018 Directions, in that it was not a list of the documents which HMRC "intends to rely on or produce in the proceedings". Mr Bussau submitted that HMRC intended to rely on (or produce) the

Technical Email (and this was not on the list provided on 8 August 2018). Mr Bussau's argument here was that because the arguments in the Technical Email were arguments which HMRC intended to make in the proceedings, the Technical Email must have been one of the documents on which HMRC intended to rely on the in the proceedings. In alternative, Mr Bussau submitted that if the Technical Email was not a document on which HMRC intended to rely in the proceedings, then HMRC had no good arguments to advance at the hearing (and so the Tribunal should exercise its debarring power under rule 8(3)(c) (see below)).

(4) Mr Bussau submitted that, as a result of the above, HMRC was automatically debarred; and the Tribunal should exercise its power under rule 8(8) summarily to determine all issues against HMRC.

22. As to the Tribunal's rule 8(3)(a) powers, Mr Bussau's submission was that if, contrary to his submission on rule 8(1), direction 3 of the July 2018 Directions was, in the words of rule 8(3)(a), "a direction which stated that failure by the appellant to comply with the direction **could** lead to [strike out or barring as appropriate]" (emphasis added), then, for the same reasons he submitted in relation to rule 8(1), he argued that HMRC had not complied with direction 3; and he asked the Tribunal to exercise its power to debar HMRC under rule 8(3)(a) - as well as its consequent power under rule 8(8) summarily to determine all issues against HMRC .

23. As to the Tribunal's rule 8(3)(b) powers, Mr Bussau submitted that HMRC's failure to include the Technical Email in the list of documents it submitted on 8 August 2018, followed by its refusal to produce this and other internal HMRC documents requested by Mr Bussau on grounds of privilege and non-possession, and then its change of stance on this (all as summarised in the facts above), amounted to a failure by HMRC to co-operate with the Tribunal to such an extent that the Tribunal cannot deal with the proceedings fairly and justly. He submitted that the requirement of rule 8(4) was satisfied by reason of the holding of the hearing. He asked the Tribunal to exercise it power to debar HMRC under rule 8(3)(b) - as well as its consequent power under rule 8(8) summarily to determine all issues against HMRC.

24. As to the Tribunal's rule 8(3)(c) powers, Mr Bussau argued that this came into play if HMRC were to maintain that the Technical Email was not a document on which they wished to rely in the proceedings (as this would mean, Mr Bussau submitted, that HMRC had no case to argue). He further submitted that this rule was relevant because

(1) HMRC's case was that Mr Bussau was involved in a fraud or a sham (because they argued that input tax incurred by Mr Bussau was not attributable to taxable business activities);

(2) The burden of proof would accordingly fall on HMRC, to persuade the Tribunal of the alleged fraud or sham;

(3) HMRC had not brought forward evidence to show fraud or sham;

(4) Accordingly, there was no reasonably prospect of HMRC's case succeeding.

25. Mr Bussau also submitted that, by not dealing with the cases of *Durham Cathedral* [2016] UKFTT 750 (TC) and *Sveda UAB* [2016] STC 447 in their statement of case, HMRC's case had no prospect of success.

26. Mr Bussau again submitted that the requirement of rule 8(4) was satisfied by reason of the holding of the hearing; and so he asked the Tribunal to exercise its rule 8(3)(c) powers to debar HMRC - as well as its consequent power under rule 8(8) summarily to determine all issues against HMRC.

27. Finally, Mr Bussau asked the Tribunal to make an order for specific disclosure of documented notes and minutes of internal HMRC meetings on his case between Mrs McHenry and Mr Knox-Macauley, the two HMRC officers involved, as were referred to in Mrs McHenry's emails to Mr Bussau of 26 and 27 January 2017.

SUBMISSIONS OF HMRC

28. Ms Donovan made the following submissions and statements in response to Mr Bussau's arguments:

> (1) She submitted that HMRC had complied with direction 3 of the July 2018 Directions, because HMRC had, by 17 August 2018, delivered a list of documents which they intended to rely upon or produce in the proceedings. She stated that the Technical Email was not a document on which HMRC intended to rely upon (or one they intended to produce) in the proceedings – rather, this and other HMRC internal materials had been produced entirely at Mr Bussau's request.
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> (2) Hence, Ms Donovan submitted that neither rule 8(1) nor rule 8(3)(a) were engaged.
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> (3) Ms Donovan stated that she had wrongly thought many of the documents requested by Mr Bussau were privileged. After internal consultation, she corrected her view and provided the Technical Email and other documents to Mr Bussau. She stated that she had acted in good faith. She submitted that this did not comprise failure to co-operate with the Tribunal to such an extent that the Tribunal cannot deal with the proceedings fairly and justly; and so rule 8(3)(b) was not engaged.
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> (4) Ms Donovan submitted that HMRC's case was set out in the statement of case submitted on 31 July 2018. Contrary to Mr Bussau's submissions, HMRC's case, as set out there, did not rely on, or refer to, the Technical Emails; nor did it mention, or allege, fraud or sham on Mr Bussau's part. There was nothing to indicate that there was no reasonable prospect of HMRC's case succeeding. Hence, rule 8(3)(c) was not engaged, either.

29. Ms Donovan agreed with Mr Bussau that the holding of the hearing satisfied the requirement for an opportunity to make representations set out in rule 8(4).

30. As regards documented notes or minutes of HMRC internal meetings between Ms McHenry and Mr Knox-Macaulay as were referred to in Mrs McHenry's emails to Mr Bussau of 26 and 27 January 2017 as regards Mr Bussau's case – Ms Donovan stated that no such documents existed.

DISCUSSION

31. I start with an introductory point. Some of the submissions of both parties at the hearing were on the basis that, at the substantive hearing of this appeal, the Tribunal would be reviewing a decision of HMRC for its reasonableness. This is a misunderstanding of the Tribunal's jurisdiction (in other words, powers) in this appeal. Unlike the High Court, the Tribunal has no general administrative law jurisdiction to review decisions of HMRC (known as judicial review); rather, the Tribunal's jurisdiction is limited to what is granted to it by statute – in this case, section 83 of the Value Added Tax 1994. Amongst the matters set out in that section, with respect to which an appeal lies to the Tribunal, is the amount of any input tax which may be credited to any person and the proportion of input tax allowable under section 26 (see s83(1)(c) and (e)). It is these matters which the Tribunal will decide at the substantive hearing of this appeal, by finding the relevant facts (on the basis of the evidence before the Tribunal) and applying these provisions of the law to them.

32. Ms Donovan raised section 84(4) Value Added Tax Act 1994 at the hearing. In the specific circumstances set out in s84(4), appeals relating to input tax credit are limited to consideration of the reasonableness of the HMRC determination – but s84(4) is not engaged here since (as the parties agreed at the hearing) the input tax in question is not on the supply, acquisition or importation of something in the nature of a luxury, amusement or entertainment – see s84(4)(c).

33. I now turn to Mr Bussau's application and consider whether relevant aspects of rule 8 are engaged here (and in interpreting rule 8 I have sought to give effect to the overriding objective in rule 2):

> (1) *Rule 8(1):* Direction 3 of the July 2018 Directions stated that on the occurrence of certain non-compliance by one or other of the parties, the proceedings "may" be struck out (or HMRC debarred). This was deliberate and clear wording. It cannot be read as a direction that HMRC "would" be debarred automatically in the event of non-compliance. The situation here is thus quite different from that in *Marcan Shipping*, where the judge's order was that the claim "would be" struck out in the event of further non-compliance. The direction here was unambiguously worded such that a further decision of the Tribunal would be required before any debarring or strike out. The added provision that there would be "no further notice to either party" simply means that the Tribunal could take that further decision without notice to the parties. Accordingly, rule 8(1) is not engaged here. This means that, even if there had been non-compliance with the direction by HMRC, HMRC would not automatically be debarred.
>
> (2) *Rule 8(3)(a):* I find that HMRC had complied with direction 3 of the July 2018 Directions by delivering their list of documents on 8 August 2018. There is nothing to indicate that the Technical Email is a document which HMRC intend to rely on (or to produce) in the proceedings. The document is not referred to in their statement of case. The fact that there was overlap between the legal arguments, and understanding of the facts, set out in the Technical Email, and the legal arguments and facts asserted in the statement of case, does not mean that the

Technical Email was a document that HMRC would have to rely on, or produce, in the proceedings. This is because the Technical Email was not evidence upon which HMRC were relying, as per their statement of case. The facts asserted in HMRC's statement of case concerned the nature of the input tax incurred by Mr Bussau, and the nature of the related outputs of Mr Bussau's business. The Technical Email made assertions about such factual matters but was not evidence of such factual matters. In summary, HMRC complied with direction 3 and so rule 8(3)(a) was not engaged.

(3) (As an aside – if at the hearing of this appeal, HMRC do attempt to produce or rely on the Technical Email, it will be open to Mr Bussau to apply to the hearing judge for their exclusion, based on these documents not having been included in HMRC's list of documents.)

(4) *Rule 8(3)(b):* I find that HMRC caused a delay of approximately three and a half months in the progress of this appeal to a hearing, by changing their position between 20 August and 10 December 2018 as to whether certain documents were privileged. This was unfortunate and below the standard expected of HMRC as an organisation well experienced in tax litigation. I find this to have been caused by human error and not to have been deliberate; it was put right very quickly after the correct internal communication channels within HMRC had been engaged. I find that this incident does not represent a failure by HMRC to co-operate with the Tribunal to the extent that the Tribunal was unable to deal with the proceedings fairly and unjustly. Rule 8(3)(b) is therefore not engaged.

(5) *Rule 8(3)(c)*: HMRC's case was set out in their statement of case. Under the heading "HMRC's contentions", that statement first set out s24 Value Added Tax Act 1994; then asserted, based on factual assertions about the services underlying the invoices in question, that the appellant "had failed to establish a direct link between the services invoiced and appellant's business as a human resources consultant"; then cited domestic and European case law which, the statement asserted, required a certain kind of link between the inputs in question and the outputs of the business concerned; and then applied these legal principles to the facts as HMRC asserted them to be. Turning now to Mr Bussau's various submissions in relation to the prospect of HMRC's case succeeding:

(6) As explained above, it cannot be said that the absence of the Technical Email from HMRC's list of documents on which they intend to rely, means that HMRC cannot make the legal arguments, or the factual assertions, made in their statement of case (even if those arguments or assertions happen to overlap with those made in the Technical Email). This is because, in making those arguments or assertions, HMRC would not be "relying" on that email as evidence. HMRC's statement of case

did not mention the Technical Email for the simple reason that there was no reason for it to do so.

(7) The statement of case did note, in the section headed "background", that Mr Bussau on 22 February 2017 "expressed particular concern at the suggestion that he was guilty of making falsified VAT claims i.e. that he was engaged in VAT fraud". However, there is no indication in the statement of case that HMRC's case rests on allegations of fraud or sham. Hence the burden of proof in the main proceedings will fall on the appellant in the usual way (and if HMRC raise fraud or sham at the substantive hearing, it will be open to Mr Bussau to ask the hearing judge to put HMRC to proof).

(8) The statement of case mentions neither of the case authorities mentioned by Mr Bussau: *Durham Cathedral* – a non-binding decision of the Tribunal – and the *Sveda* judgement of the Court of Justice of the European Communities. It does however cite a number of other UK and European authorities, explains their relevance, and makes what appears, on its face, to be a cogent case. Furthermore, and without delving into the matters to be explored at the substantive hearing, I note that the paragraph of the *Sveda* judgement referred to by Mr Bussau in his application of 7 September 2018 – paragraph 28 - whilst saying that input tax can be recovered "even where there is no direct and immediate link between a particular input transaction and an output transaction or transactions giving rise to the right to deduct", also says that this is so "where the expenditure incurred is part of his general costs and are, as such, components of the price of the goods or services which he supplies". Based on HMRC's statement of case and the nuanced state of the law in this area (and using the language of the guidance given on this rule by the Upper Tribunal in *HMRC v Fairford Group plc* [2015] STC 156 at [41]), I find there is a realistic, as opposed to a fanciful (in the sense of it being entirely without substance) prospect of HMRC succeeding at a full hearing.

34. I conclude that rule 8(3)(c) is not engaged.

35. Finally, I consider whether to make a direction for specific disclosure of minutes of internal meetings between Ms McHenry and Mr Knox-Macauley, as referred to in Mrs McHenry's emails to Mr Bussau of 26 and 27 January 2017. I decline to do so: I do not consider such documents, even if they existed, sufficiently relevant to the matters to be decided by the Tribunal: as mentioned in my introductory paragraph, the Tribunal's jurisdiction here is not to review the reasonableness of decisions made by HMRC, but to decide whether, on the balance of probabilities based on the evidence put before it, the disallowance of input tax credit was correct in law. Minutes of internal HMRC meetings will not provide additional evidence to assist the Tribunal in this determination.

36. As mentioned above, I have sought to interpret the rules in a way that deals with this case fairly and justly. It is my impression that this appeal should now proceed to full hearing as expeditiously as possible; barring significant new developments, further applications by

either party under rule 8 would, at this stage, run counter to the overriding objective, particularly that of avoiding delay.

CONCLUSION

37. Mr Bussau's applications are refused.

38. Directions will be issued around the same time as this decision notice, to progress this appeal to a substantive hearing.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

39. 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.

ZACHARY CITRON
TRIBUNAL JUDGE

Release date: 22 January 2020