



[2021] UKFTT 0295 (TC)

TC08237

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

Appeal number: TC/2018/07469

**DECISION
ON AN APPLICATION FOR PERMISSION TO
APPEAL
IN THE CASE OF**

PAUL MURPHY

Appellant

-and-

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

Respondents

TRIBUNAL: JUDGE GETHING

1. On 2 June 2021, the Tribunal issued the decision in this appeal (“the Decision”). On 13 July 2021, the Respondents made an in-time application to appeal the Decision.
2. I considered in accordance with Rule 40 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 whether to review the Decision but decided not to undertake such a review as I was satisfied there had been no error of law in the decision.
3. I give permission in respect of grounds i, ii, iii, iv, v and vi as it is arguable whether the principle of proportionality applies in these cases.
4. I also give permission in relation to the ground vii, viii and ix as to whether Mr Murphy ever held the goods, as this issue is arguable.
5. I refuse permission in relation to ground x. That finding at [58] of the Decision is one which was open to the Tribunal to reach as an inference from the primary facts found, which HMRC do not challenge.
6. If the applicant is dissatisfied with the outcome of this application for permission to appeal the decision in this appeal, the applicant has a right to apply to the Upper Tribunal for permission to appeal the decision in this appeal. Such an application must be made in writing to the Upper Tribunal at 5th Floor, Rolls Building, 7 Rolls Building, Fetter Lane, London EC4A 1NL no later than one month after the date of this notice. Such an application must include information as explained in the enclosed guidance booklet *Appealing to the Upper Tribunal (Tax and Chancery Chamber)*.

**JUDGE HEATHER GETHING
TRIBUNAL JUDGE
RELEASE DATE: 18 AUGUST 2021**