Neutral Citation: [2024] UKFTT 00122 (TC)

Case Number: TC09064

FIRST-TIER TRIBUNAL
TAX CHAMBER

By remote video hearing

Appeal reference: TC/2022/00361

VALUE ADDED TAX – whether input tax disallowance under s 25(3) VATA 1994 and best judgment assessment under s 73(1) VATA 1994 were

Heard on: 9 January 2024
Judgment date: 5 February 2024

Before

JUDGE VIMAL TILAKAPALA
MR LESLIE BROWN

Between

PASSION INCORPORATED LIMITED

Appellant

and

THE COMMISSIONERS FOR HIS MAJESTY'S REVENUE AND CUSTOMS

Respondents

Representation:

For the Appellant: Mr Timothy Cooper, Director of the Appellant

For the Respondents: Milan Chudasama, litigator of HM Revenue and Customs' Solicitor's Office

DECISION

INTRODUCTION

1. This is an appeal by the Appellant against (i) a best judgment VAT assessment made by the Respondents (HMRC) under section 73(1) of the Value Added Tax Act 1994 (VATA 1994) for the VAT period ending 10/19 and (ii) decisions by HMRC to disallow input VAT under section 25(3) VATA 1994 for the periods ending; 7/19, 04/20, 07/20, 10/20, 01/20 and 01/21.

2. With the consent of the parties the hearing was conducted by video link using the Tribunal's video hearing system. The documents to which we were referred consisted of a hearing bundle of 1211 pages, an authorities bundle, statements of case from HMRC and the Appellant and a response from the Appellant to HMRC's statement of case (together with a selection of tribunal cases).

3. Prior notice of the hearing had been published on the gov.uk website with information about how representatives of the media or members of the public could apply to join the hearing remotely in order to observe proceedings. As such, the hearing was held in public.

4. HMRC submit that in relation to the assessment and the disallowed input tax the Appellant has not demonstrated to the standard required that the expenditure giving rise to the input tax was incurred for the purpose of its business and that it therefore has an entitlement to claim a refund of that input tax. HMRC has also identified various errors made in the Appellant's returns which affect the validity of particular claims made for input tax refunds.

5. The Appellant submits that the information it submitted should have been sufficient for HMRC to determine the nature of the expenditure in question. The Appellant also contends that (i) disclosure of its Director's diary information in relation to subsistence and hotel expenses would have "breached data protection" rules, (ii) VAT on "business expenses incurred when away from the business premises" should be allowable, (iii) HMRC have treated certain claims inconsistently, (iv) expense claims that had been seemingly accepted by HMRC had not been subsequently allowed. The validity of the best judgment assessment is also challenged.

Relevant Legislation

6. Section 24(1) VATA 1994 defines "input tax" and provides:

> 24 (1) Subject to the following provisions of this section, "input tax", in relation to a taxable person, means the following tax, that is to say-
>
> (a) VAT on the supply to him of any goods or services;
>
> …
>
> Being (in each case) goods or services used or to be used for the purpose of any business carried on by him or to be carried on by him.

7. Section 25(2) VATA 1994 provides an entitlement to credit for input tax incurred as follows;

> 25(2) Subject to the provisions of this section, he is entitled at the end of each prescribed accounting period to credit for so much of his input tax as is allowable under section 26, and then to deduct from that amount any output tax that is due from him
>
> (3) If either no output tax is due at the end of the period, or the amount of the credit exceeds that of the output tax then, subject to subsections (4) and (5) below, the amount of the credit, or as the case may be, the amount of the excess shall be paid to

the taxable person by the Commissioners; and an amount which is due under this subsection is referred to as a "VAT credit".

8. Section 26 provides so far as relevant:

26(1) The amount of input tax for which a taxable person is entitled to credit at the end of any period shall be so much of the input tax for the period (that is input tax on supplies … in the period) as is allowable by or under regulations as being attributable to supplies within subsection (2) below

(2) The supplies within this subsection are the following supplies made or to be made by the taxable person in the course or furtherance of his business-

(a) taxable supplies;

…

9. Section 73(1) VATA provides (so far as relevant):

73(1) Where a person has failed to make any returns required under this Act … or where it appears to the Commissioners that such returns are incomplete or incorrect, they may assess the amount of VAT due from him to the best of their judgment and notify it to him"

10. Regulation 29 of the VAT Regulations 1995 (SI 1995/2518) provides

29(1) [subject to paragraph (1A) below] and save as the Commissioners may otherwise allow or direct either generally or specially, a person claiming deduction of input tax under section 25(2) of the Act shall do so on a return made by him for the prescribed accounting period in which the VAT became chargeable (save that, where he does not at that time hold the document or invoice required by paragraph (2) below, he shall make his claim on the return for the first prescribed accounting period in which he holds that document or invoice)

11. Regulation 29(2)(a) provides

29(2)(a) At the time of claiming deduction of input tax in accordance with paragraph (1) above, a person shall if the claim is in respect of

(a) a supply from another taxable person, hold the document which is required to be provided under regulation 13

provided that where the Commissioners so direct, either generally or in relation to particular cases or classes of cases, a claimant shall hold [or provide] such other .. evidence of the charge to VAT as the Commissioners may direct.

12. Article 176 of Directive 2006/112 allows the UK to restrict input tax claims on business entertainment

"The Council, acting unanimously on a proposal from the Commission shall determine the expenditure in respect of which VAT shall not be deductible. VAT shall in no circumstances be deductible in respect of expenditure which is not strictly business expenditure, such as that on luxuries, amusements or entertainment"

13. The VAT (Input Tax) Order (SI 1992/3222) provides as follows in Regulation 5(1):

"Tax charged on any goods or services supplied to a taxable person or on any goods acquired by a taxable person or on any goods imported by a taxable person is to be excluded from any

credit under section 14 of the Act where the goods in question are used or to be used for the purposes of business entertainment"

14. The burden of proof is on the Respondents to show that the assessment to tax and the decisions to disallow input tax are incorrect. The burden of proof is the civil standard.

Background and Facts

15. The Appellant is a company incorporated by Mr Timothy Cooper to provide consultancy and "advertising and marketing services". It filed dormant accounts up to and including 30 November 2018.

16. It applied for VAT registration on 16 April 2019 and its effective date of registration was 1 May 2019. Mr Cooper is the managing director of the Appellant.

17. The matters before the Tribunal all relate to input tax on various purchases made by the Appellant and expenditure incurred by it.

18. The following is a summary of the key history of this matter relevant for this appeal:

(1) On 11 November 2019 HMRC Officer Janet Storey, the HMRC officer responsible for dealing with the Appellant's VAT affairs, wrote to the Appellant explaining that a standard check of its VAT return for the period 7/19 would be undertaken.

(2) On 3 December 2019 Officer Storey and Mr Cooper spoke, Mr Cooper explained that he was going through difficult personal issues including a divorce and that he had recently had surgery for a brain tumour. He also explained that the company had started to make sales but had stopped temporarily because of the divorce. He said that he was unable to access his former matrimonial home to recover invoices but would send spreadsheets to HMRC showing the relevant purchases and sales. An email protocol was put in place between HMRC and the Appellant.

(3) On 10 February 2019 Officer Storey issued a reminder for the documentation for the period to 7/19 and requested similar records for the period ending 10/19.

(4) Over the following months additional tax periods were added to the enquiry as the VAT returns were submitted by the Appellant. Numerous requests were made for evidence to substantiate the input tax claims made on the returns.

(5) On 2 March 2020 Mr Cooper began sending to HMRC details of his expenditure and sales. He also explained that that he was in a situation where because of the launch of his business and the lack of sales he was in a position whereby he expected to receive repayments of VAT rather than having to make VAT payments. Mr Cooper's email of this date included a spread sheet showing expenditure and one sale. Purchase invoices and receipts were also included.

(6) On 4 March and 10 March 2020 HMRC requested further records for VAT periods 10/19 and 01/20. These records were requested again on 8 June 2020 and 23 June 2020.

(7) On 4 August 2020 HMRC Officer Tony Horne issued a Schedule 36 Information Notice for: copies of VAT reports showing individual purchases and sales for the following periods: 10/19, 01/20, 04/20, and where not previously supplied copies of purchase invoices for the VAT claimed as input tax for 07/19, 10/19, 01/20 and 04/20.

(8) Throughout October 2020 Mr Cooper submitted multiple receipts and invoices to HMRC.

(9) On 30 November 2020 Officer Storey sent the Appellant a pre-decision email outlining her view of the information provided for the VAT periods 07/19, 10/19, 01/20, 04/20 and 07/20. The letter explained that Officer Storey had identified a number of purchases on the Appellant's VAT reports which appeared not to be linked to taxable supplies and that the input tax on those purchase would not be allowed. Officer Storey included with this email a schedule of expenditure which she had marked to show the items on which input tax would be allowed and those items on which input tax would not be allowed without further evidence of a link to taxable supplies. She explained that to recover input tax on costs it was necessary to demonstrate a direct and immediate link to the taxable supplies that the business was making or intended to make. Links to the HMRC manual and HMRC notices dealing with input VAT were also included.

(10) On 14 December 2020 the Appellant wrote to HMC asking for clarification of certain aspects of the disallowed input tax. On 16 and 21 December 2021 Officer Storey gave further information and the Appellant put forward its understanding

(11) On 16 and 21 December 2020 Officer storey gave further explanations of her decisions and asked for further information for the period 10/20

(12) On 21 January 2021 a notice to produce documents was sent to the Appellant asking for a copy of the VAT report showing the purchases and purchase invoices for the period 10/20.

(13) On 28 January 2020 the Appellant replied with Mr Cooper explaining that he was working on the information requested by HMRC but it was delayed as he had been unwell.

(14) On 28 February 2021 the Appellant disputed how Officer Storey could have reached her determination that some of the supplies had "no direct link to intended taxable supplies".

(15) On 19 March 2021 the Appellant supplied additional information for the period 10/20.

(16) On 26 March 2021 Officer Storey issued a series of decisions under s 25(3) VATA asking the Appellant to amend its VAT returns for the following quarters following disallowances of input VAT for those periods:

(a) Period to 07/19 - input tax reduced from 9,167.87 to 1,077.43, no adjustment to output tax of 1,000 so giving net VAT refund of 77.43

(b) Period to 01/20 - input tax reduced from 3,662.10 to 273.35, no output tax, so resulting in refund of 273.35

(c) Period to 04/20 - input tax reduced from 520.79 to 90.42 no output tax, so resulting in refund of 90.42

(d) Period to 07/20 - input tax reduced from 119.39 to 112.46, no output tax so resulting in a refund of 112.46

(e) Period to 10/20 - input tax reduced from 99.89 to 91.44, no putput tax, so resulting in a refund of 91.44

(17) On 22 April 21 Officer Storey issued a decision to amend the return for the period to 1/21, input tax reduced from 393.86 to 94.03 so resulting in a refund of 94.03

(18) On 26 March 21 Office Storey also issued a notice of VAT assessment for 10/19 for 2,639.75. This was a best judgment assessment under s 73(1) VATA. Unlike the

decisions to adjust the returns for the other periods, this was done by a best judgment assessment as the relief had already been given to the Appellant for the period in question for the input tax and so needed to be recovered way of best judgment assessment.

19. All of the decisions bar 10/19 were the result of withholding repayments of input tax under s 25(3) VATA 1994. For 10/19 a "best judgment assessment" was made under s 73(1) VATA 1994.

20. On 20 July 2021, the Appellant made an initial request for a statutory review of the 7 decisions and a more formal request was submitted on 22 July 2021. The reasons stated by Mr Cooper for his review request were:

> "The subsistence and hotel accommodation guidelines sent to me explain that I can claim expenses away from my office and so I do not understand why these have been unilaterally discounted.
>
> There are invoices made out [to] the company that have not been accepted, in particular the Big Yellow Storage Company, which when I explained what it was for was accepted.
>
> The are inconsistencies in the invoice that are allowed for computer equipment and other than aren't.
>
> A supplier invoice that has been accepted in one period but not in another.
>
> An invoice that has been accepted but not included in the list sent for that period"

21. A review conclusion letter was sent to the Appellant on 8 December 2021 (the review period having been extended by 3 months as a result of the pandemic). The review upheld all of the VAT decisions other than the amendment to the period 01/20. The reviewing officer decided to allow input tax for that period for VAT incurred on advertising at the Malden Golf Club. This increased the amount of VAT refundable for the period by £47.83.

22. The Appellant appealed to the Tribunal on 19 April 2022.

23. From reviewing the material provided to the Tribunal and hearing Officer Storey's testimony, it is apparent that the key reason for disallowing most of the input tax claimed by the Appellant was Officer Storey's inability to determine whether the expenditure giving rise to the input tax was incurred for the purposes of the Appellant's business – i.e. whether there was a sufficient link between the expenditure and the taxable supplies made or intended to be made by the Appellant. This was because of the lack of supporting detail provided by the Appellant. Other reasons for the disallowance included; invoices not being addressed to the Appellant (together with insufficient information being provided to show to whom the supply was actually made and its purpose), double counting of invoices, and claims for expenditure in relation to which no VAT had been incurred (for example a charitable donation and purchases made at Heathrow airport).

24. Officer Storey also told the Tribunal how it was the nature of the expenditure which had prompted her to investigate the Appellant's VAT records. In her view, and based on her experience, the expenditure appeared to be on items normally associated with personal rather than business usage. For example: personal healthcare items, subscriptions, taxis, restaurant meals, hotel expenses, club membership and entertainment. She made the point that given the nature of the expenditure, detailed explanations would need to be given to demonstrate business usage in order to displace the impression that they were for personal usage.

25. Mr Cooper's primary argument appeared to be that the evidence he provided was sufficient.

Discussion

26. There are a number of key principles relevant in this case.

27. First, in order for a taxpayer to recover input VAT on costs there must be a direct and immediate link between those costs and taxable supplies that the taxpayer's business makes or intends to make. This is a fundamental requirement of the VAT system.

28. Second, it is for the taxpayer to demonstrate that the link between the expenditure incurred and the taxable supplies exists. It is not for HMRC to demonstrate that it does not. This means that a taxpayer should have suitable records to support its claims for input VAT recovery including information which is sufficient to show the purpose of the expenditure giving rise to the claims.

29. Third, the requirement for expenditure to be directly and immediately linked to the making of taxable supplies will also usually preclude input VAT from being recoverable on expenditure incurred for personal rather than business usage.

30. Fourth, input VAT is generally not recoverable where it has been incurred on business entertainment expenditure.

31. The Appellant does not appear to have appreciated these principles.

32. HMRC made numerous requests over a lengthy period for the Appellant to provide further details of expenditure on which input tax relief was being claimed. It was made clear that information as to business usage was required in order to support the claims being made and links to HMRC guidance were also provided.

33. From reviewing the material available to us, the evidence provided by Mr Cooper as to why the expenditure in question should be linked with taxable or intended taxable supplies was extremely light in detail. We note, in particular, the spreadsheets provided which listed his expenditure which had very short generic descriptions next to each item – for example; "subsistence", "hotel accommodation", "travel expenses", "music subscription for business", "business purchase".

34. In this regard we also note Mr Cooper's view, when asked by the Tribunal what he would regard as business expenditure justifying input VAT recovery, that any expense incurred by him on company business ought to be allowable. Mr Cooper seemed quite surprised about the need for distinction between expenditure incurred for personal items and personal usage as opposed to expenditure incurred for business purposes where the expenses had been incurred by a company director. In effect he seemed to assume that expenditure incurred by him as a director of the Appellant should inevitably be regarded as business expenditure for the purposes of input VAT recovery. We find this view instructive as it provides some explanation for the position taken by the Appellant in its VAT returns.

35. As well as Mr Cooper's apparent lack of understanding of what would or would not be recoverable input VAT, we found that he failed to appreciate that it was for the Appellant to provide sufficient information to HMRC to show how and why the expenditure was linked to the making (or intended making) of taxable supplies – i.e. the business link. We agree with HMRC that the details provided by the Appellant for the expenditure challenged by Officer Storey were not sufficiently comprehensive to address her concerns. We note, for example, in respect of the majority of his claims for hotel accommodation and related expenses, the information provided did not include details of what business meetings he had at the hotels or what the intention or outcome of each stay was. We do note Mr Cooper's contention that

GDPR issues prevented him from disclosing details, but beyond making a general assertion that there might be issues, he has not provided any details of his concern for us to consider.

36. At the hearing it also became apparent that Mr Cooper had assumed that the hearing itself would be a forum for him to provide the further details of the Appellant's expenditure that HMRC had requested prior to making its decisions, so allowing those decisions to be reconsidered by the Tribunal. We had to explain to Mr Cooper that this was not role of the Tribunal.

The Appellant's grounds of appeal

37. We deal with the various points made by the Appellant in its Notice of Appeal:

General comment – I do not agree with the reasons that my business expenses have not been allowed in my VAT returns.

38. This is more a general comment rather than a specific appeal ground.

39. The Appellant's input VAT was disallowed for several reasons.

40. The reason given for most of the disallowances was the lack of information sufficient for HMRC to determine whether the expenditure was incurred for the purpose of the Appellant's business.

41. As we mention above, the information given by the Appellant was not, in our view, sufficiently detailed to enable the purpose of the challenged expenditure to be identified with any degree of precision.

42. We also take into account the fact that a material portion of the challenged expenditure relates to expenditure on items that could reasonably be regarded as being for business entertainment purposes and/or for personal use.

43. We therefore consider it entirely reasonable for HMRC to have expected a suitably detailed account of the nature and purpose of such expenditure in order to support the Appellant's claim for input tax recovery.

44. Other selected circumstances in which input VAT recovery was disallowed (noting that there is much overlap in the reasons) include the following:

(1) Expenditure where no input VAT had been incurred, for example, expenditure on items purchased in Heathrow Airport.

(2) Expenditure which was not invoiced to the Appellant. It is necessary for the supply in respect of which input VAT recovery is claimed to have been made to the entity claiming the recovery and this is demonstrated usually by the invoicing. This was not the case for a number of supplies – in one example computer equipment was provided to another company, and in other cases goods were supplied directly to Mr Cooper. Here HMRC requested information that would demonstrate that the supplies were actually made to the Appellant and the purpose for which the expenditure was incurred. This information was not provided and we consider it was correct therefore to disallow the input tax recovery.

(3) A donation to charity – on which no VAT was charged and there was therefore no basis for a claim for recovery.

(4) A claim made for expenditure incurred in a period in which the Appellant was dormant and so not trading – and so there could have been no link to actual or intended taxable supplies.

45. We note Mr Cooper's contention that arrangements entered into by him as director of the Appellant should be regarded as entered into by the Appellant, and his reference to *Ashtons Legal (A Partnership)* [2022] UKFTT 00422 which he saw as having similar facts. We do not agree that the facts of *Ashtons* are similar to those of the Appellant. We recognise that the case supports the principle that it is necessary to look at the commercial and economic reality of a situation when *assessing* to whom a supply is made rather than to follow a form over substance approach. We do not, however, see this principle as helpful for the Appellant as it does not address the fundamental question of the purpose of the relevant expenditure which is a key issue in this case.

46. The Appellant has not therefore discharged the burden of proof to displace the HMRC decisions to disallow tax for the relevant periods.

Disclosure of its Director's diary information in relation to subsistence and hotel expenses would "breach data protection"

47. The Appellant has provided no details of any particular data protection concerns nor any explanation of why, if concerns existed, they could not be resolved through redacting or editing the relevant information.

VAT on business expenses incurred when away from the business premises should be allowable

48. This is, we understand, a reference to the disallowance of VAT on expenditure claimed by the Appellant as "subsistence".

49. Here the Appellant's focus is on only one of a number of elements required for a claim for subsistence to be allowable. Critically, it is necessary to show the business purpose of the expenditure, not simply that it was incurred by the Director whilst away from the Appellant's premises. The requisite level of detail was not provided.

The Respondents have treated certain claims inconsistently,

50. The Appellant's key point here related to expenditure on an IMac computer which was disallowed for 1/21 as the tax invoice was addressed to Mr Cooper rather than the Appellant. Mr Cooper felt that this was inconsistent with a decision by HMRC to allow input tax on the acquisition of laptop computers in an earlier period, the invoice for the earlier acquisition also being addressed to Mr Cooper and not the Appellant.

51. HMRC contended that there was no inconsistency as the earlier decision was a discretionary one.

52. Officer Storey explained that her decision in relation to the IMac expenditure was made on the basis that at time of the purchase, the Appellant had been VAT registered for at least 18 months and so was an established VAT registered business. It was reasonable therefore to expect invoices to be made out to it. In contrast she thought that it was not unreasonable for the initial purchase of computer equipment (an HP laptop) in the period 7/19 to be allowed even though those invoices not addressed to the business as the business was then in its early stages. Allowing the input VAT recovery in these circumstances was within the bounds of her discretion.

53. We agree with HMRC that an earlier exercise of discretion cannot compel an HMRC officer to exercise that discretion again. We also note HMRC's point that despite its requests the Appellant did not give sufficient information in relation to the acquisition of the IMac and it was not possible therefore to determine whether its acquisition was for the purpose of the business.

54. The Appellant also stated in his appeal form the fact that "very legitimate storage expenses" had not been allowed nor had expenditure incurred on an Apple Ipad

55. There was no discussion in relation to the Apple Ipad and so we cannot consider that. The storage expenses were, however, discussed. The evidence provided by Officer Storey and the documentation to which we were taken indicated that the Appellant was hiring three storage rooms from The Big Yellow Storage Company. The amount of storage space seemingly being used for a business of the type carried on by the Appellant prompted Officer Storey to ask for further information to ensure that it was being used wholly for business purposes. It was accepted that if it was used wholly for the purposes of the Appellant's business the input VAT would be recoverable. The Appellant did not, however, provide sufficient details to Officer Storey to support its claim and the claim was disallowed on the basis of there being insufficient proof of business use. It was only when Mr Cooper explained at the hearing how the storage arrangement worked (and that three rooms were not actually being used at any one time) and what was being stored (props and other advertising items rather than just paperwork) that the business usage became clearer. Unfortunately this information was not provided to HMRC when requested and could not, therefore, be taken into account in their decision which we consider was a reasonable one.

Amounts previously accepted but not subsequently allowed

56. The Appellant referred also to an expense of £5 for the period ending 7/19 that had seemingly been accepted by HMRC but not subsequently included in the amount of £1077.43 that was allowed as input tax for the period. The Appellant's statement of case referred to attached files ""Copy of VAT Audit trail 0718-js" and "0719 Passion Incorporated Ltd" sent by the decision maker". However, no copies were attached and we were not directed to the entry in question nor was the issue addressed in any detail during the hearing. We are unable therefore to make a determination on this point.

57. HMRC did, however, bring to the Tribunal's attention a discrepancy relating to payments for advertising in Malden Golf Club. HMRC had incorrectly disallowed input VAT of £47.38 shown on invoice dated 29 November 2019. HMRC consider, therefore, that for the 01/20 tax period the input tax disallowance should be 3,341.40 and not 3388.75. We do not object to HMRC's revised determination.

The validity of the best judgment assessment

58. The Appellant also challenged the best judgment assessment made for the period ending 10/19. This challenge was not included in his notice of appeal but was included on a separate document provided to the Tribunal and headed "Response to HMRC 19/12/23 and cases".

59. His specific complaint was that the schedule in HMRC's statement of case referred to the tax due as "output tax owed" but as no sales were made during the return period, no output tax could have been due. He contended on that basis that the assessment was incorrect and should be set aside, citing the case of *Aleksander Vinni trading as Honey Cake Patisserie and Sandwich Bar* [2023] UKFTT 911 as an example of an incorrect best judgment assessment.

60. We agree with the Appellant that the summary of the 10/19 assessment contained in a table in the Respondents' statement of case refers to the tax due as "output tax owed". That is a mistake in the table. However the actual assessment dated 26 March 2021 contained in the Hearing Bundle does not refer to output tax, it refers simply to "net VAT due to HMRC for this period" which is the correct formulation. As the summary of the assessment in the Respondents' statement of case has no legal consequence, the mistake should not affect validity of the best judgment assessment.

61. It is a well established principle following *Van Boeckel* [1981] STC 290 that an assessment is made to best judgment if HMRC "fairly consider all material placed before them and, on that material come to a decision which is one which is reasonable and not arbitrary as to the amount of tax which is due". *Van Boeckel* also endorsed the concept that the officer making the assessment "must not act dishonestly, or vindictively or capriciously, because he must exercise judgment in the matter". Once this threshold is passed the burden is on the taxpayer to establish on the balance of probabilities that the assessment is excessive.

62. In this case the best judgement assessment; (a) was made in circumstances where HMRC had good reason to consider that the Appellant's VAT return was incorrect, and (b) was for a sum determined by reference to what HMRC reasonably expected the Appellant's VAT position to be. The Appellant has not discharged the burden of displacing the assessment.

DECISION

63. For the reasons given above the appeal is dismissed.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

64. 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.

VIMAL TILAKAPALA
TRIBUNAL JUDGE

Release date: 5th FEBRUARY 2024