

Tinkler (Respondent) v Commissioners for Her Majesty's Revenue and Customs (Appellant)

Case ID: UKSC 2019/0183

Case summary

Issue

Whether the Respondent is estopped by convention from denying that HMRC had opened a valid enquiry when HMRC had sent the notice to the wrong address and the Respondent's accountants had interacted with HMRC on the basis an enquiry had been opened.

Facts

The appeal arises out of a notice of enquiry sent by HMRC to the Respondent to the wrong address. HMRC subsequently issued a Closure Notice purporting to amend a certain tax return of the Respondent and disallow certain losses claimed. The Respondent disputed this and the question of whether a valid notice of enquiry had been served was heard as a preliminary issue. HMRC contends that its sending of a copy of the notice to the Respondent's accountants established a mistaken assumption, shared by the parties, that a valid tax enquiry had nevertheless been opened into one of Respondent's tax returns and the Respondent is therefore prevented by law from denying that there was a valid notice.

Judgment appealed

[\[2019\] EWCA Civ 1392](#)

Parties

Appellant(s)

Commissioners for Her Majesty's Revenue and Customs

Respondent(s)

William Andrew Tinkler

Appeal

Justices

Lord Hodge, Lord Briggs, Lady Arden, Lord Burrows, Lady Rose

Hearing start date

11 May 2021

Hearing finish date

12 May 2021

Watch hearing

11 May 2021 [Morning session](#) [Afternoon session](#)

12 May 2021 [Morning session](#)

Judgment details**Judgment date**

30 July 2021

Neutral citation

[2021] UKSC 39