



**Appeal number FTC/25/2009**

**UPPER TRIBUNAL  
TAX AND CHANCERY CHAMBER**

**LONDON CLUBS MANAGEMENT LIMITED**

**Appellant**

**- and -**

**THE COMMISSIONERS FOR HER MAJESTY'S  
REVENUE AND CUSTOMS (Costs)**

**Respondents**

**TRIBUNAL: MRS JUSTICE PROUDMAN**

**Sitting in public in London on**

**for the Appellant**

**for the Respondents**

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## DECISION

- 5 1. I have received an application for an award of costs by the successful appellants. The application is made pursuant to Rule 10(1)(a) of the Tribunal Procedure (Upper Tribunal) Rules 2008 and was made within the time limit prescribed by rule 10(6). I have considered the schedule of costs supplied pursuant to rule 10 (5) (b) and a letter from HM Revenue and Customs dated 29 October 2010.
- 10 2. In principle HMRC should pay the respondent's costs.
- 15 3. However the costs sought in the schedule are in a substantial sum and in all the circumstances it would be inappropriate to assess the costs summarily, even on the basis of the detailed information provided in the Schedule.
- 20 4. I therefore order that the Appellant pay the respondent's costs, such costs to be assessed if not agreed in accordance with rule 10 (8) (c) of the Rules.

**MRS JUSTICE PROUDMAN**

**JUDGE OF THE UPPER TRIBUNAL  
RELEASE DATE: 12 November 2010**

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