FIRST-TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case Reference	**:**	CHI/00ML/LIS/2021/0001
Property	**:**	Flats 2 & 3, 12-14 Preston Road, Brighton East Sussex BN1 4QF
Applicants	**:**	Rofique Miah,Coralbeach Limited,Glenville Martin Stanley Whittaker,Rama Investments Limited
Representative	**:**	Barry Osborn
Respondent	**:**	David John Bryant
Representative	**:**	Mark Harrington
Type of Application	**:**	Service charges (Section 27A of the Landlord and Tenant Act 1985)
Tribunal Member(s)	**:**	Judge R Cohen Tribunal member, M J F Donaldson FRICS MCIArb MAE Tribunal member, E Shaylor
Date and venue of hearing:		15th April 2021 Video conference
Date of Decision	**:**	31 May 2021 ***This decision was amended pursuant to Rule 50 of The Tribunal Procedure (First-tier Tribunal)(Property Chamber) Rules 2013 on 13 July 2021***

DECISION

Decision of the Tribunal

1 The Tribunal has decided, for the reasons that follow, that

(1) The Applicants have complied with section 47, Landlord and Tenant Act 1987;

(2) the annual charge of £2,500 raised by the company incorporated by the freeholders is not recoverable from the lessees including the Respondent;

(3) the charges for insurance are recoverable against the Respondent;

(4) No order is made on the consequential application by the Respondent under paragraph 5A to schedule 11 of the Commonhold and Leasehold Reform Act 2002;

(5) an order is made under section 20C of the Landlord and Tenant Act 1985 such that the Applicants cannot recover more than 60% of their costs through the service charge.

2 The Tribunal makes no order for costs to be paid by any of the parties.

The Application

3 This is an application dated 22 December 2020, made by the Applicants, to determine service charges for the years ending 2010 to 2020, under section 27A of the Landlord and Tenant Act 1985 ("**the Act**"). On 20 January 2021, the Tribunal made directions for the conduct of this application. The Tribunal considered that the application was likely to be suitable for determination on the papers alone without an oral hearing. In the event, an oral hearing was requested. This took place by way of a video conference using the cloud video platform.

4 At the video conference hearing, the Applicants were represented by Mr Barry Osborn whose comments to the Tribunal were supplemented by comments from Mr Cliff Turnbull who was present as an aide to Mr

Osborn. The Respondent was represented by Mr Mark Harrington. Neither the individual applicants nor the Respondent himself participated. Remarkably, Mr Harrington participated without having access to a copy of the bundle, a link to which had been made available to him prior to the hearing.

5 After the hearing, on about 21 April 2021, Mr Harrington forwarded some further documents to the Tribunal. No explanation was provided as to why they were not produced in a timely way and they have not been taken into account in coming to this decision.

6 The premises comprise numbers 12 and 14 Preston Road, Brighton ("**the Premises"**) which are terraced on 3 storeys. The ground floor comprises retail held on one lease. The configuration of the first and second floors is as five flats each held under their own lease. The Respondent is the lessee of the two flats on the first floor being Flat 2 and Flat 3.

The Parties to these Proceedings

7 The Respondent has since 17 November 2003 been the lessee of Flats 2 and 3 at the premises known as 12-14 Preston road, Brighton.

8 In 2003 and up to a date in 2010, Southern Freeholds Limited, a company with which the Respondent's representative, Mr Harrington had an association, owned the freehold of the Premises. By 2010, three of the four Applicants owned leases of the other parts of the Premises as follows

Ground floor shop	Mr Miah
Flat 1	Coralbeach Limited
Flat 5	Mr Whittaker

9 Also, by 2010, the lease of Flat 4 was owned by Jeremy John Head.

10 In 2010, the lessees of the ground floor shop and of Flats 1, 4 and 5 (but not the Respondent) together purchased the freehold of the Premises subject to and with the benefit of the leases.

11 As at 6 August 2014, Mr Head ceased to be a freehold owner and lessee of Flat 4 and was succeeded by Andrew Robert Fisher. As at 20 January 2017, Mr Fisher ceased to be a freehold owner and lessee of Flat 4 and was succeeded by the Applicant, Rama Investments Limited.

12 Coralbeach Limited is Mr Barry Osborn's company.

12 -14 Preston Road Limited

13 Following the acquisition of the freehold in 2010, the then freehold owners incorporated 12-14 Preston Road Limited ("**the Company**"). According to its latest filed accounts the Company's business is "the management of real estate on a fee or contract basis". According to a confirmation statement dated 26 February 2021, the shareholders are the Applicants. Mr Osborn explained to the tribunal that the Company was set up to assist the freehold owners in dealing with the insurance and maintenance of the Premises. The Company was the agent of the freehold owners, currently the Applicants.

14 It is critical to issues 1 and 3 referred to below to note that the freehold owners from time to time since 2010, and hence the Respondent's landlords at the times material to this application, are those named as the proprietors of the freehold of the premises at HM Land Registry. Currently, the Applicants are the landlords.

15 However, the Company is not now, and has never been, the Respondent's landlord. For some reason which the Tribunal was unable to elicit, the treatment of the Company as if it was the freehold owner and hence the Respondent's landlord has been the cause of some difficulty hitherto. That difficulty can readily be cured.

Flat 2 and Flat 3

16 On 17 November 2003:

(1) The Respondent took a new lease of Flat 2 granted by Southern Freeholds Limited;

(2) The Respondent took an assignment of a lease of Flat 3.

17 The leases of Flats 2 and Flat 3 are in identical terms, the necessary changes being made.

18 The Tribunal will set out and discuss the relevant parts of each lease below

Background

19 Disputes arose between the freehold owners from time to time and the Respondent as to the service charges claimed under the leases of Flats 2 and 3. The disputes escalated to the point where solicitors were instructed on both sides and correspondence between them ensued. The proceedings now before the Tribunal have been brought, so Mr Osborn informed the Tribunal, in order to obtain some clarity as to the liability of the respondent in respect of the outstanding amounts claimed. It is in these circumstances that it is

the freehold owners who seek the decision of the Tribunal as to what items are recoverable.

The Application

20 The application to the Tribunal was dated 22 December 2020.It asks the Tribunal to consider the service charges for the years from 2010 to 2020 (both inclusive). The total value of the dispute was stated to be £9617.82.

21 The Respondent applied also under (1) section 20C of the Landlord and Tenant Act 1985 and under (2) paragraph 5A of schedule 11 to the Commonhold and Leasehold Reform Act 2002 for orders that (1) the landlords costs incurred in connection with these proceedings should not be included in the amount of any service charge payable by the tenant and (2) that any liability to pay an administration charge in respect of litigation costs should be reduced or extinguished.

22 In the application form, the Applicants stated

"We (being the Applicants) believe that the Respondent remains liable for the sums demanded from 2010 to 2016 in addition to those from 2016 to present."

23 From the statements of case and the submissions received there are three issues of substance for decision being:

1 whether the Applicants or their predecessors have complied with section 47 Landlord and tenant Act 1987;

2 whether annual maintenance/administration charge of £2500 pa is recoverable under the leases of Flats 2 and 3;

3 whether the insurance premiums claimed are recoverable;

4 any other matters.

The law

24 The Landlord and Tenant Act 1985

24.1 The following provisions of the Act are relevant.

19. Limitation of service charges: reasonableness.

(1) Relevant costs shall be taken into account in determining the amount of a service charge payable for a period—

(a) only to the extent that they are reasonably incurred, and

(b) Where they are incurred on the provision of services or the carrying out of works, only if the services or works are of a reasonable standard;

and the amount payable shall be limited accordingly.

(2) Where a service charge is payable before the relevant costs are incurred, no greater amount than is reasonable is so payable, and after the relevant costs have been incurred any necessary adjustment shall be made by repayment, reduction or subsequent charges or otherwise.

27A Liability to pay service charges: jurisdiction

(1) An application may be made to [the appropriate tribunal] for a determination whether a service charge is payable and, if it is, as to—
(a) the person by whom it is payable,
(b) the person to whom it is payable,
(c) the amount which is payable,
(d) the date at or by which it is payable, and
(e) the manner in which it is payable.

(2) Subsection (1) applies whether or not any payment has been made.

(3) An application may also be made to [the appropriate tribunal] for a determination whether, if costs were incurred for services, repairs, maintenance, improvements, insurance or management of any specified description, a service charge would be payable for the costs and, if it would, as to—
(a) the person by whom it would be payable,
(b) the person to whom it would be payable,
(c) the amount which would be payable,
(d) the date at or by which it would be payable, and
(e) the manner in which it would be payable.

(4) No application under subsection (1) or (3) may be made in respect of a matter which—
(a) has been agreed or admitted by the tenant,
(b) has been, or is to be, referred to arbitration pursuant to a post-dispute arbitration agreement to which the tenant is a party,
(c) has been the subject of determination by a court, or
(d) has been the subject of determination by an arbitral tribunal pursuant to a post-dispute arbitration agreement.

(5) But the tenant is not to be taken to have agreed or admitted any matter by reason only of having made any payment.

(6) An agreement by the tenant of a dwelling (other than a post-dispute arbitration agreement) is void in so far as it purports to provide for a determination—
(a) in a particular manner, or
(b) on particular evidence,
of any question which may be the subject of an application under subsection (1) or (3).

25 The Landlord and Tenant Act 1987

25.1 The following provisions of the Act are relevant

47 Landlord's name and address to be contained in demands for rent etc

(1) Where any written demand is given to a tenant of premises to which this Part applies, the demand must contain the following information, namely—
(a) the name and address of the landlord, and
(b) if that address is not in England and Wales, an address in England and Wales at which notices (including notices in proceedings) may be served on the landlord by the tenant.

(2) Where—
(a) a tenant of any such premises is given such a demand, but
(b) it does not contain any information required to be contained in it by virtue of subsection (1),
then (subject to subsection (3)) any part of the amount demanded which consists of a service charge or an administration charge ("the relevant amount") shall be treated for all purposes as not being due from the tenant to the landlord at any time before that information is furnished by the landlord by notice given to the tenant.
(3) ....
(4) In this section "demand" means a demand for rent or other sums payable to the landlord under the terms of the tenancy.

48 Notification by landlord of address for service of notices

(1) A landlord of premises to which this Part applies shall by notice furnish the tenant with an address in England and Wales at which notices (including notices in proceedings) may be served on him by the tenant.

(2) Where a landlord of any such premises fails to comply with subsection (1), any rent, service charge or administration charge otherwise due from the tenant to the landlord shall (subject to subsection (3)) be treated for all purposes as not being due from the tenant to the landlord at any time before the landlord does comply with that subsection.

The Documents

26 The Tribunal was shown for each year in question an "Annual Maintenance Account for 12 -14 Preston Road Limited" which was printed on the letterhead of the Company. It gave Mr Osborn's postal and email addresses. The accounts were addressed to the Respondent. They listed the amounts due for Flat 2 and separately Flat 3. This was done by listing the expenses claimed as maintenance /service charge for the Premises and applying a percentage of 10% for each of Flat 2 and Flat 3 before adding the ground rent for each flat to the payable charges. The percentages for all the parts of the Premises appear in the table below. The total of the percentage charge and the ground rent was shown as the total payable for each flat. These two totals were added to produce the total payable under both leases. Two of the items of expenditure were insurance and a charge for maintenance/administration £2,500 for the Premises. A second page of this account gave notice that

"pursuant to the Landlord and tenant Act 1987, section 48 that all notices (including notices in proceedings) may be served upon the Landlord: 12 -14 Preston Road Limited Company Registration No: 07142721 Registered office: Fifth Floor Intergen House, 65-67 Western Road, Hove, east Sussex BN23 2JQ"

There then followed almost two pages of text summarising the rights and obligations of the lessee, stated to be in compliance with the Commonhold and Leasehold reform Act 2002 section 153.

No complaint was made by the Respondent concerning the detailed text said to comply with section 153

Whilst the accounts stated the service charge year to which each related, they did not bear a date on which they were produced.

27 Two other versions of the Annual Maintenance Account documents were produced. One was a document the same as the first but which did not itemise the amounts due beyond the ground rent and maintenance/service charge for each flat. The other did not itemise the amounts due beyond the ground rent and maintenance/service charge for each flat. However, this version was expressed to be sent

ON BEHALF OF THE LANDLORD

Rofique Miah of (address supplied)

Coralbeach Limited 12-14 Preston Road Brighton BN1 4QF

Jeremy Head of (address supplied)

Glenville Whittaker of 12-14 Preston Road Brighton BN1 4DF

These versions gave an address for service being Mr Barry Osborn, Coralbeach Limited followed by a postal address in Brighton.

28 The above landlord details appeared in the versions of the account for 2010 to 2013. In the account for 2014, Mr Head was substituted by Mr Fisher (address in Hove supplied).

29 For 2015 and 2016 documents were produced headed "Maintenance Charge Demand for 12-14 Preston Road Limited". These were given on behalf of the landlord being Mr Miah, Coralbeach Limited Mr Fisher and Mr Whittaker.

30 In summary, the freehold owners for the time being had been named in service charge demands for the years up to and including 25 December 2016. The demands for the subsequent years had been made only on behalf of the Company

The correspondence between solicitors

31 On 27 March 2012, solicitors wrote to the Respondent chasing service charges arrears and ground rent of about £1,398.

32 On 24 March 2016, Leasehold Law LLP wrote on behalf of the Respondent to Mr Miah, Coralbeach Limited Mr Fisher and Mr Whittaker a letter headed

"Statutory Legal Notice"

The letter complained that the Respondent had failed to receive service charge demands compliant with the Landlord and Tenant Act 1985 and that he had not received service charge year-end accounts. The letter included a request under section 21 of the Landlord and Tenant Act 1985 to provide a statement of relevant costs for the last six years.

33 On 15 July 2016 Mayo Wynne Baxter, solicitors instructed by the Company wrote to Leasehold Law LLP on behalf of the Company enclosing for 2010 -2015

- Annual Maintenance Charge summary 2010-2015
- Annual Maintenance Accounts
- Accountant's Certificate ; and
- Maintenance Charge Demand for 2015
- Maintenance Charge Demand for 2016

34 On 19 July 2016 Leasehold Law LLP replied to Mayo Wynne Baxter stating that the documentation was still flawed. The letter complained that all documents enclosed on 15 July 2016 were headed 12-14 Preston Road Limited whereas the owners on the

registered title were Mr Miah, Coralbeach Limited, Mr Fisher and Mr Whittaker. The letter asked for more information concerning repairs and maintenance, insurance and management fees.

35 On 1 December 2016 Mayo Wynne Baxter wrote to Leasehold Law LLP stating that the freeholders had incorporated the Company and that the shareholders of the Company were Mr Miah, Coralbeach Limited, Mr Head (who had transferred his share of the Company and the freehold to Mr Fisher on 18 July 2014) and Mr Whittaker. The solicitors enclosed amended demands. The demands were the annual maintenance charge accounts on behalf of the individual freehold owners with Mr Head or Mr Fisher included according to who was the proprietor of the freehold at the relevant date. As to management fees they referred to clauses 4(1),4(5)(b) and 4 (5)(e) of the leases. These enclosures were the demands made for all relevant years up to and including the service charge year ending 25 December 2016.

36 On 30 March 2017, Mayo Wynne Baxter wrote to the Respondent on behalf of the Company a letter headed "Letter before Action" claiming £5,150 and costs of £9,180.20.

Compliance with section 47 and 48 Landlord and Tenant Act 1987.

37 The Tribunal finds that the amended demands sent to the Respondent under cover of Mayo Wynne Baxter's letter dated 1 December 2016 naming the four freehold owners from time to time complied with the requirements of section 47. However, those demands cover the service charge demands up to 25 December 2016. After those amended demands were issued, the demands for the subsequent years were not stated to be made on behalf of the freehold owners. Rather, they emanated from the Company which was not and is not the Respondent's landlord.

38 As is clear from the 24 March 2016 letter from his solicitors, the Respondent was aware of the true position. However, that does not relieve the landlord from having to comply with section 47. Have the Applicants achieved that or can compliance with section 47 be achieved?

39 The Tribunal has come to the following four conclusions. First, there is no annual maintenance account or maintenance charge demand for any service charge year after that ending 25 December 2016 which complies with section 47. This is because none of the documents of that nature for the years in question name the landlords. They name only the Company which is an agent of the landlords. Secondly, there is no other document which was generated by the Applicants or on behalf of the Applicants and their predecessors which was intended exclusively as a notice under section 47.

40 Thirdly, the Applicants' application to this Tribunal itself satisfies the requirements of section 47 naming as it does the four freehold owners, giving addresses for each and in box 8 stating that the Respondent is liable for the service charges in question.

41 Fourthly, The Tribunal referred to the following passage in Service Charges and Management 4th Edition by Tanfield Chambers which says at paragraph 12-06

"Pursuant to Landlord and Tenant Act 1987 s.47, any demand for sums due to the landlord of a dwelling must state the name and address of the landlord …

If the landlord fails to comply with Landlord and Tenant Act 1987s.47, the tenants are not liable to pay the service charges or administration charges until such time as it does".

The effect of s.47(2) is "suspensory only", in that any service charge or administrative charge is treated as not being due from the tenant to the landlord "at any time before the information is furnished by the landlord by notice given to the tenant ."If the landlord has not complied, all that is required is for a notice to be given to the tenant informing of the it of the name of the landlord and its address. As a landlord may give a valid notice at any time, the failure to serve a demand which complies with Landlord and Tenant Act 1987 s.47 does not prevent a tribunal from determining whether the sums demanded are otherwise payable."

42 Therefore, the Applicants can cure any technical non-compliance with section 47 by serving fresh demands on behalf of the Respondent's landlords, being each of the Applicants. Once it is acknowledged that:

42.1 the Respondent's landlords are the Applicants;

42.2 the Company is their agent; and

42.3 For some purposes, including section 47 it is the landlords as principals who must be named and not the agent,

compliance with section 47 is straightforward.

43 At the hearing, Mr Harrington's submissions were directed to section 47 rather than section 48 Landlord and Tenant Act, 1987. Unlike section 47 which relates to the provision of a name and address of the landlord with each demand, section 48 is engaged without any demand but requires the provision only of an address at which notices may be served. Each demand gave an address for the servie of notices being the address of the Company. This was an address within England and Wales, The tribunal therefore finds that the

applicants complied with section 48 of the Landlord and Tenant Act 1987.

Is the annual maintenance/administration charge of £2500 pa is recoverable under the leases of Flats 2 and 3;

The evidence was that the Company charges a fee to the lessees for its services. The fee is £2500 a year. The fee compensates Mr Osborn for the time spent by the Applicants in managing the Premises. The service charge percentages borne by each lease were as follows

Ground floor shop	20%
Flat 1	20%
Flat 2	10%
Flat 3	10%
Flat 4	20%
Flat 5	20%

The percentages for flats 2 and 3 were lower than the other flats to reflect the smaller sizes of flats 2 and 3.

The effect of these arrangements were that the fees were paid to the Company whose shareholders are the Applicants. Only the Respondent paid the fee but had no benefit as a shareholder, although as against that, the Respondent would not have devoted time to the management of the Premises.

The resolution of this issue turns on the relevant provisions of the leases of flats 2 and 3 which, as noted above, are each in the same terms. Clause 4 of each lease contains a covenant by the Lessee to "contribute and pay to the Lessor the Lessee's Share of the Annual Maintenance Cost".

"Annual Maintenance Cost" is defined under five categories of which the only category relevant to this fee is found in clause 4(5)(e) of each lease and is as follows

"All fees charges expenses and commissions (but not including fees charges expenses or commissions on or in connection with letting or sales of any of the flats or other premises comprised in the Building [that is the Premises] or the collection of rents payable by the Lessees (thereof) payable to any agent or agents whom the Lessor may from time to time employ for managing and maintaining the Property. "

The Tribunal considered whether the fee charged by the Company to the landlords from time to time was a fee payable to an agent employed by the Lessor for managing and maintaining the Property within the meaning of clause 4(5)(e). The Tribunal have concluded that it was not for the following reasons:

1. The Company was incorporated in order to facilitate the management of the Premises;

2. The Company was the agent of the Lessor but was not employed by the Lessor;

3. The relationship of the Applicants to the Company was informal and not the subject of a contract of employment;

44 Accordingly, the Tribunal holds that the a percentage of the annual fee of £2500 charged by the Company to the landlords is not recoverable from the Respondent as an item of Annual Maintenance Cost.

Insurance premiums

45 The Respondent complained of two matters in relation to the insurance premiums. First, he complained that the premiums were too high. Secondly, the Respondent said that premiums were not recoverable because the Company was the assured and yet it had no insurable interest.

46 Mr Osborn informed the Tribunal that every year the freeholders agreed what insurance was required and this was then arranged through a broker. The Company was indeed the assured under the policies but the interest of the freeholders was noted on each policy. The premiums were paid by the Company from its bank account. The amount for which the Premises were insured was assessed using a tool to estimate the cost of rebuilding. The insurers would propose a figure each year and the freeholders would check it. Mr Osborn was satisfied that the premises were insured for the correct value.

47 So is the Tribunal. The Tribunal finds that the insurance premiums are correctly included in the service charge claims made by the Applicants. The Tribunal accepts the evidence of Mr Osborn as to the amount insured. Mr Harrington provided no reasonable objection thereto. The Tribunal accepts Mr Osborn's position as to the noting of the interests of the freehold owners. The consequences would be potentially disastrous for the freehold owners were not benefitted by the policy, but the Company could not claim as it had no insurable interest.

Other matters

48 Mr Harrington raised some general points about the presentation of the accounts but with no particular focus. Mr Harrington did refer to section 20B of the Landlord and Tenant Act 1985 by which

"(1)If any of the relevant costs taken into account in determining the amount of any service charge were incurred more than 18 months before a demand for payment of the service charge is served on the tenant, then (subject to subsection (2)), the tenant shall not be liable to pay so much of the service charge as reflects the costs so incurred.

(2)Subsection (1) shall not apply if, within the period of 18 months beginning with the date when the relevant costs in question were incurred, the tenant was notified in writing that those costs had been incurred and that he would subsequently be required under the terms of his lease to contribute to them by the payment of a service charge."

The Tribunal's understanding is that the accounts and demand were all delivered by or on behalf of the Applicants to the Respondent within the 18 month period. Thus the Respondent would have been on notice of the claim so that even if there had been non-compliance with other provisions, the Respondent would have known of the amounts demanded. Certainly, Mr Harrington was not able to point to demands that were made for the first time more than 18 months after they were incurred.

49 The Tribunal does not have any other concerns as to service charge claims made save as above.

For the avoidance of any doubt, the Tribunal finds in favour of the Applicants in relation to all the items included in their application, not specifically dealt with above, including the costs of electricity, fire alarms and maintenance.

Consequential applications

50 Pursuant to paragraph 5A to schedule 11 of the Commonhold and Leasehold Reform Act 2002, the Respondent applies for an order reducing or extinguishing his liability to pay contractual costs in the lease in respect of these proceedings and for an order that the Applicants' costs in connection with these proceedings are not to be taken into account in determining the service charges payable by the Respondent.

51 The Leases each in clause 3 (14) contain a covenant by the lessee to pay all costs and charges of forfeiture proceedings and claims for disrepair. These proceedings are not forfeiture proceedings, nor do they relate to disrepair of the Respondent's flats.

52 Accordingly, no contractual costs are due. The Tribunal therefore need make no order under paragraph 5A to schedule 11 of the Commonhold and Leasehold Reform Act 2002.

53 The Respondent applied also under section 20C of the Landlord and Tenant Act 1985 for an order that the Applicants' costs are not recoverable as service charge. Clause 4(5) (f) provides for a category of Annual Maintenance Charge which includes "solicitors fees in connection with the management and maintenance of the Premises and in connection with enforcing the performance observance and compliance by the Lessee and all other lessees of flats in the Premises of their obligations insofar as the same are not recoverable from any individual lessee. "

54 Accordingly the Applicants' legal costs of the proceedings before the Tribunal (and solicitors were instructed by the Applicants but not recently) are recoverable through the service charge payable by the Respondent.

55 The Tribunal took into account the following:

1 the Respondent succeeded on the most significant item; the annual fee payable to the Company;

2 the Applicants succeeded on the insurance issue

3 the Respondent succeeded in part as to section 47 although this was, in the context of the present facts, a success on a technicality.

Having those points in mind the Tribunal directs that the Applicants cannot recover more than 60% of their legal costs in connection with these proceedings through as annual maintenance costs under the leases of flats 2 and 3, under section 20C of the Landlord and Tenant Act 1985.

Conclusion

56 Accordingly, the application to the Tribunal is allowed to the extent stated.

RIGHTS OF APPEAL

1. A person wishing to appeal this decision to the Upper Tribunal (Lands Chamber) must seek permission to do so by making written application by email to rpsouthern@justice.gov.uk to the First-tier Tribunal at the Regional office which has been dealing with the case.

2. The application must arrive at the Tribunal within 28 days after the Tribunal sends to the person making the application written reasons for the decision.

3. If the person wishing to appeal does not comply with the 28 day time limit, the person shall include with the application for permission to appeal a request for an extension of time and the reason for not complying with the 28 day time limit; the Tribunal will then decide whether to extend time or not to allow the application for permission to appeal to proceed.

4. The application for permission to appeal must identify the decision of the Tribunal to which it relates, state the grounds of appeal, and state the result the party making the application is seeking.