[2017] UKFTT 650 (TC)

TC06077

Appeal numbers: TC/2015/02184
TC/2015/05207

PROCEDURE – Application for further and better particulars – Whether justified and proportionate – No – Application dismissed

FIRST-TIER TRIBUNAL
TAX CHAMBER

ELBROOK (CASH AND CARRY) LIMITED **Appellant**

- and -

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE & CUSTOMS **Respondents**

TRIBUNAL: JUDGE JOHN BROOKS

Sitting in public at Taylor House, Rosebery Avenue, London EC1 on 18 August 2017

Geraint Jones QC and Christopher Snell, instructed by Rainer Hughes, for the Appellant

Howard Watkinson and Joshua Carey, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

DECISION

1. By an application, dated 6 July 2017, the appellant, Elbrook (Cash and Carry) Limited ("Elbrook"), seeks further and better particulars of the Consolidated Statement of Case filed and served by the respondents ("HMRC") in accordance with directions issued on 20 June 2017 and that the appeal be listed for a substantive hearing with a time estimate of 15 days in November/December 2017.

2. Having noted the distinct lack of cooperation between the parties to date and reminded them of their obligation, under rule 2(4) of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009, to "help the Tribunal to further the overriding objective", I explained that the Tribunal was fully aware and understood that Elbrook, being a commercial organisation wished to get its appeal on for hearing at the first available opportunity and that I hoped, as the directions and therefore further progress in the appeal had been stayed pending the outcome of this application, that following the release of this decision the parties would take the opportunity to co-operate and make a joint application for directions to progress the appeal to a hearing. I indicated that were they to do so the Tribunal would do what it could to accommodate them.

3. In the circumstances, Mr Geraint Jones QC who appeared, with Mr Christopher Snell, for Elbrook did not pursue its application for the hearing to be listed for 15 days in November/December 2017. Therefore, the only issue before the Tribunal was the application for further and better particulars, which was opposed by HMRC represented by Mr Howard Watkinson and Mr Joshua Carey.

4. To put the application in context it is necessary to briefly explain the background to the proceedings.

Background

5. Elbrook appeals against:

> (1) HMRC's to revoke its registration as an owner of duty suspended goods under the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 ("WOWGR") (the "WOWGR" appeal); and
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> (2) HMRC's decisions to deny input tax credits of £771,430.20 for its 01/13 to 04/15 VAT accounting periods (under reference TC/2015/02184 – the "First VAT appeal") and £502,309.35 for its 04/12 to 07/13 accounting periods (under reference TC/2016/02974 – the "Second VAT appeal") on the grounds that it knew or should have known that transactions it had entered into were connected to the fraudulent evasion of VAT.

6. Following a contested application hearing on 24 January 2017 I directed that the WOWGR and VAT appeals be heard contemporaneously (for reasons given in my decision in *Elbrook (Cash and Carry) Limited v HMRC* [2017] UKFTT 143 (TC) released on 27 January 2017). Additionally, having first canvassed the availability of

parties, witnesses and counsel, I directed that the hearing be listed between 7 and 18 August 2017.

7. As there was an appeal by HMRC to the Upper Tribunal against the decision of the First-tier Tribunal that had allowed Elbrook's hardship application (see *Elbrook (Cash and Carry) Limited v HMRC* [2016] UKFTT 191 (TC)) I made further directions on 1 February 2017, under which the parties were to notify the Tribunal of the Upper Tribunal's decision on that appeal within seven days of its release.

8. On 7 March HMRC made an application to set aside the directions for a contemporaneous hearing of the WOWGR and VAT appeals and vacate the August hearing dates. I dismissed this application on the papers and the parties were notified by letter from the Tribunal dated 21 March 2017.

9. Following the dismissal by the Upper Tribunal of HMRC's appeal in relation to hardship in the First VAT appeal on 10 May 2017 (see *HMRC v Elbrook (Cash and Carry) Limited* [2017] UKUT 181 (TCC)) the parties were requested to provide either agreed directions or, if they could not agree, their own proposals for the progress of the appeals to a substantive hearing commencing on 7 August 2017. HMRC subsequently agreed that Elbrook would suffer hardship if it was required to pay the VAT in the Second VAT appeal.

10. On 21 May 2017 HMRC made an application for directions in which it sought to vacate the August 2017 hearing. Elbrook, not wanting the hearing to be lost opposed the application. At a hearing, on 16 June 2017, I reluctantly directed that the hearing be vacated in the light of the submission of counsel for HMRC that the 10 days for which the appeal was listed would not be sufficient for the hearing given his estimate that 25 days was necessary.

11. Directions for the progress of the appeal were issued on 20 June 2017 under which HMRC were to file and serve a Consolidated Statement of Case for the VAT appeals by 30 June 2017 (which they did on 20 June 2017) and the appellant to file and serve its reply by 14 July 2017 (which it did on 6 July 2017). With its reply to the Consolidated Statement of Case the appellant also made the application for further and better particulars for which, as it was opposed by HMRC, a hearing was listed on 18 August 2017.

Application

12. It is not disputed that where an allegation of fraud is made it must be pleaded "fairly and squarely". As Lord Millet observed in *Three Rivers District Council and Others v Governor of the Bank of England* [2003] 2 AC 1:

> "184. It is well established that fraud or dishonesty (and the same must go for the present tort) must be distinctly alleged and as distinctly proved; that it must be sufficiently particularised; and that it is not sufficiently particularised if the facts pleaded are consistent with innocence: see Kerr on Fraud and Mistake, 7th ed (1952), p 644; *Davy v Garrett* (1878) 7 Ch D 473, 489; *Bullivant v Attorney General for*

> *Victoria* [1901] AC 196; *Armitage v Nurse* [1998] Ch 241, 256. This means that a plaintiff who alleges dishonesty must plead the facts, matters and circumstances relied on to show that the defendant was dishonest and not merely negligent, and that facts, matters and circumstances which are consistent with negligence do not do so.
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> 185. It is important to appreciate that there are two principles in play. The first is a matter of pleading. The function of pleadings is to give the party opposite sufficient notice of the case which is being made against him. If the pleader means "dishonestly" or "fraudulently", it may not be enough to say "wilfully" or "recklessly". Such language is equivocal. A similar requirement applies, in my opinion, in a case like the present, but the requirement is satisfied by the present pleadings. It is perfectly clear that the depositors are alleging an intentional tort.
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> 186. The second principle, which is quite distinct, is that an allegation of fraud or dishonesty must be sufficiently particularised, and that particulars of facts which are consistent with honesty are not sufficient. This is only partly a matter of pleading. It is also a matter of substance. As I have said, the defendant is entitled to know the case he has to meet. But since dishonesty is usually a matter of inference from primary facts, this involves knowing not only that he is alleged to have acted dishonestly, but also the primary facts which will be relied upon at trial to justify the inference. At trial the court will not normally allow proof of primary facts which have not been pleaded, and will not do so in a case of fraud. It is not open to the court to infer dishonesty from facts which have not been pleaded, or from facts which have been pleaded but are consistent with honesty. There must be some fact which tilts the balance and justifies an inference of dishonesty, and this fact must be both pleaded and proved."

13. In the present case there is a dispute as to whether there has been an allegation of fraud against Elbrook. In *E Buyer Limited v HMRC* [2016] UKUT 123 at [90] the Upper Tribunal found that an allegation, similar to that contained in paragraphs 34, 138 and 139 of the Consolidated Statement of Case, that Elbrook's transactions formed part of an "orchestrated scheme to defraud the Revenue", that it had "actual knowledge that its transactions were connected with the fraudulent evasion of VAT and that it was a "knowing participant" in an overall scheme to defraud the Revenue, did amount to an allegation of dishonest conduct. However, it is not necessary for me to decide this issue as Mr Watkinson contends that even if there had been an allegation of fraud against Elbrook (which he says is not the case) it would still not be entitled to the further and better particulars it seeks and it is therefore possible to determine the application on this basis.

14. Although not directly applicable, the benefit of the guidance provided by the CPR in Tribunal proceedings has long been recognised (eg by the Senior President of Tribunals in *BPP Holdings v HMRC* [2016] STC at 841 [36]). In relation to the provision of further information paragraph 1.2 of Part 18 CPR, 'Preliminary Request for further Information or Clarification', provides that:

> "A Request should be concise and strictly confined to matters which are reasonably necessary and proportionate to enable the first party to prepare his own case or to understand the case he has to meet."

15. In *British Airways Pension Trustees Limited v Sir Robert McAlpine & Sons Limited* (1994) 72 BLR 26. At [33-34] Saville LJ (as he then was) said:

> "The basic purpose of pleadings is to enable the opposing party to know what case is being made in sufficient detail to enable that party properly to prepare to answer it. To my mind it seems that in recent years there has been a tendency to forget this basic purpose and to seek particularisation even when it is not really required. This is not only costly in itself, but is calculated to lead to delay and to interlocutory battles in which the parties and the court pore over endless pages of pleadings to see whether or not some particular point has or has not been raised or answered, when in truth each party knows perfectly well what case is made by the other and is able properly to prepare to deal with it. Pleadings are not a game to be played at the expense of the litigant, nor an end in themselves, but a means to an end, and that end is to give each party a fair hearing."

16. In *Lexi Holdings (in administration) v Pannone and Partners* [2010] EWHC 1416 (Ch) Briggs J (as he then was) was concerned with an application for further better particulars in a claim that alleged solicitors made payments from the claimant's money knowing that the instructions to do so were unauthorised. It was common ground that this was a "very serious allegation of dishonesty". Having referred to paragraph 1.2 of Part 18 of the CPR (see above) he said:

> "9. … The CPR thus takes a more restrictive approach to what used to be regarded as an entitlement to particulars under the RSC, for reasons explained by Lord Woolf MR in *McPhilemy v. Times Newspapers Ltd* [1999] 3 All ER 775 at 792 to 3:
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> > "The need for extensive pleadings including particulars should be reduced by the requirement that witness statements are now exchanged. In the majority of proceedings identification of the documents upon which a party relies, together with copies of that party's witness statements, will make the detail of the nature of the case the other side has to meet obvious. This reduces the need for particulars in order to avoid being taken by surprise. This does not mean that pleadings are now superfluous. Pleadings are still required to mark out the parameters of the case that is being advanced by each party. In particular they are still critical to identify the issues and the extent of the dispute between the parties. What is important is that the pleadings should make clear the general nature of the case of the pleader. This is true both under the old rules and the new rules.
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> > As well as their expense, excessive particulars can achieve directly the opposite result from that which is intended. They can obscure the issues rather than providing

> clarification. In addition, after disclosure and the exchange of witness statements pleadings frequently become of only historic interest."

I shall apply the test identified in paragraph 1.2 of the Part 18 Practice Direction in the remainder of this judgment.

THE RFI [Request for Further Information]

10. Some indication that the defendants' request was not framed with that test in mind appears from its preamble, which is as follows:

> "Where a request seeks particulars of matters relied upon in support of an allegation of knowledge (actual or constructive), the claimant is requested to set out all matters so relied upon with the utmost particularity so that (for instance) where a particular communication is relied on, it is identified by author, recipient, date. The defendant may apply for an order striking out any allegation of knowledge which is insufficiently particularised."

This paragraph is to my mind redolent of an attitude which treats particulars as a rigid entitlement, and particulars of knowledge as having to achieve a preconceived level of detail, regardless of its practical effect in terms of providing enlightenment as to the claimant's case.

Briggs J continued:

> “15. Request 1 seeks particulars of the allegation in paragraph 22 that the payments were made in circumstances in which Pannone knew or ought to have known that they were improper and not in the best interests of Lexi (a summary of Lexi's case under paragraph 22 given in paragraph 11 of the Replies). The request seeks, in relation to every one of the payments, each matter relied upon in support of the four alternative allegations that:
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> > i) Pannone knew that the payment was improper;
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> > ii) Pannone knew that the payment was not in the best interests of Lexi;
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> > iii) Pannone ought to have known that the payment was improper; and
> >
> > iv) Pannone ought to have known that it was not in the best interest of Lexi.
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> 16. In my judgment that comprehensive rolled-up request fails to pass the necessity and proportionality tests. I consider it clear from those parts of the RAPOC [re-amended particulars of claim] which I have summarised above that, in relation to all of the payments referred to in paragraphs 19 to 21, Lexi's case is that Pannone either knew or ought to have known that the payments were improper or not in the best interests of Lexi because, from what Pannone knew about the terms of the Facility Agreements, each of them represented a breach of those agreements sufficient to bring Lexi into peril in its relationship with

> Barclays, and that Pannone knew or ought to have known that Shaid Luqman was in the habit of defrauding Barclays, and ought to have known or suspected that these payments represented a continuing part of that fraud. In relation to the payments to the Lloyds TSB account, there is the added allegation that Pannone had been told by Shaid that the Lloyds TSB account was his personal account, rather than a Lexi account, such that payments of company money to him, with no apparent consideration flowing to Lexi, were also *prima facie* outwith his usual or apparent authority.
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> 17.That is in my judgment a sufficient explanation of Lexi's case for Pannone both to understand the case it has to meet, and to prepare its defence."

17. In the later case of *Gamatronic (UK) Limited v Hamilton* [2013] EWHC 3287 (QB) in which Andrew Smith J considered whether a statement of case should be struck out because the claims were inadequately or defectively pleaded, he said:

> "26. I therefore come to the criticisms of the claimants' statement of case, and the argument that claims are not sufficiently pleaded. Ms Oakeshott emphasised the guidance of Lord Wolff in *McPhilemy v Times Newspapers Ltd*, and cited in the White Book at 16.0.2 that statements of case should be concise and avoid excessive details and particulars. That is so, but they must still be sufficient accurately to identify the issues for the court as well as the parties. For this reason I reject any suggestion that a pleading is sufficient if the other parties can discern what lies behind it: parties should not have to dig behind what is pleaded to detect what is alleged (particularly where dishonesty or comparable impropriety is alleged); and, perhaps more important, its meaning should be plain to the court as well as other parties.
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> 27. In this sort of case where the claims are based upon allegations of covert wrongdoing, claimants are often unable to provide full details and solid evidence of their complaints. In *Dar Al Arkan Real Estate Development Co v Al-Sayed*, [2013] EWHC 1630 (Comm) at para 3, I cited the judgment of Morritt C in *Toshiba Carrier UK Ltd v KME Yorkshire Ltd*, [2011] EWHC 2665 (Ch), and, observing that the thrust of the complaint was that the defendants worked together secretly to damage the claimants' reputation and business, I said that, "On a summary judgment application the court is not blind to claimants' difficulties in such cases, of producing solid evidence of the role of each defendant in covert activities, particularly before disclosure". The same is true of the difficulties in pleading with particularity, but lack of particularity is different from lack of clarity."

18. In *E Buyer Limited v HMRC* the Upper Tribunal, while recognising that the appellant was entitled to "proper particulars of what it is said to have known and the facts on which such a case is based", said, at [104] that this did not:

> "… mean that exhaustive and hugely detailed requests for further information are necessarily justified or proportionate."

19. Mr Jones contends that these cases are illustrations of principle rather than authorities and do not transcend *Three Rivers* but must be considered in their factual

context and therefore they do not provide much, if any, assistance in the present case. However, I agree with and adopt the observations of Judge Mosedale in ***Ronald Hull Junior Limited v HMRC*** [2016] UKFTT 525 (TC) where she said:

> "28. I think this can all be summarised down to this. Fraud must be clearly pleaded; and a claimant must plead the primary facts relied on; where fraud is pleaded, those primary facts must be pleaded in sufficient detail to understand what inferences the court will be asked to draw (see §14). There is no authority that the appellant is entitled to exhaustive or full particulars of the facts relied on. Primary facts must be pleaded; not all the facts. The appellant is also wrong to say that primary facts must be pleaded ***in full.***
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> *What are primary facts?*
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> 29. That is all very well but what are primary facts? The citations from *Three Rivers, Gamatronic* and *Sunico* at §§13, 24 and 27 above recognised that in cases of alleged fraud the court or tribunal is normally asked by the claimant to infer dishonesty from facts which are not themselves direct evidence of fraud. The facts relied on for these inferences are the primary facts and they must be pleaded.
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> 30. The appellant considered that *all* the facts from which the tribunal will be asked to draw inferences must be pleaded but that has the problem identified of effectively requiring entire witness statements to be pleaded. That would tend to obfuscate rather than clarify the main issues. It seems to me that the judges in the authorities cited above were using 'primary' in the sense of 'main' or 'principle'. They were not requiring every detail to be pleaded. Any other conclusion would lead to all the problems outlined in my comments in *Citibank* cited above at §20. So the *primary* facts which the party relies on to prove the alleged dishonesty must be pleaded, but not all the details surrounding those primary facts."

20. It is therefore necessary, with this in mind, to consider the particular requests for further and better particulars in relation to the Consolidated Statement of Case.

Consolidated Statement of Case

21. The Consolidated Statement of Case consists of some 37 pages and contains 149 paragraphs. As is usual in cases in which input tax is denied on the basis that an appellant knew or should have known that its transactions were connected to the fraudulent evasion of VAT details of the transactions, "deal chains", setting out the parties to the transactions, description of the goods, invoice date and number and amounts paid are appended to the Consolidated Statement of Case.

22. After setting out the decisions of HMRC against which Elbrook has appealed (ie the VAT appeals) and summarising its grounds of appeal under the heading "The Appellant's knowledge of (I) VAT Fraud in its Trade Sector, and (II) that Previous of its Transactions had been traced to Fraudulent Tax Losses" the Consolidated Statement of Case sets out, with examples, how Elbrook's attention had been drawn to the risks of VAT fraud in relation to its business.

23. Paragraph 34 of the Consolidated Statement of Case provides:

> "The Respondents' case against the Appellant is set out below:
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> i. The Appellant's transaction formed part of an orchestrated scheme to defraud the Revenue. The relevant transaction chains had been orchestrated for the purpose of the fraudulent evasion of VAT. The Appellant's suppliers, the other "buffer traders", as well as the fraudulent defaulting traders were knowing participants in the scheme. The Appellant had actual knowledge that its transactions were connected with the fraudulent evasion of VAT. The Respondents' do no point ton one piece of evidence as establishing that the Appellant was a knowing participant but instead rely upon the cumulative circumstantial evidence for the inference that it was, and
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> ii. In the alternative, the Appellant should have known that its transactions were connected with the fraudulent evasion of VAT by another taxable person, because the relevant transactions permitted no other reasonable explanation."

24. A list of defaulting traders is set out at paragraph 36 of the Consolidated Statement of Case. Paragraph 137 of the Consolidated Statement of Case sets out the evidence on which HMRC rely to establish the existence of an overall scheme to defraud the Revenue, with further details of the deal chains being appended to the document.

25. Having carefully considered the Consolidated Statement of Case it does, in my judgement, and contrary to the submissions of Mr Jones, provide Elbrook with a sufficient explanation of HMRC's positon to enable it to understand the case it has to meet.

Request for Further and Better Particulars

26. The first request for further and better particulars states:

> "Save as set out in paragraphs 138 – 147 of the Consolidated Statement of Case each and every fact or matter relied upon in support of the averment that the Appellant had the alleged actual knowledge. (It is understood that the Respondents aver that they do not point to one piece of evidence, but, instead, upon cumulative circumstantial evidence. In those circumstances, the particulars required are of each and every fact or matter (whether circumstantial or otherwise) which, it is alleged, whether taken alone or cumulatively, gives rise to the inference for which the Respondents contend). If the Respondents do not rely upon any factual matters other than those set out paragraphs 138 – 147, please make that explicit.

27. Request 2 refers to the use of the expression "inter alia" in paragraph 137 of the Consolidated Statement of Case which states that HMRC rely on "inter alia" the "following evidence [listed from i to x] as establishing the existence of an overall scheme to defraud the Revenue of which the Appellant's transactions formed part" and requests particulars of:

> "The facts, matters or evidence which has not been set out in paragraph 137 but which is included within the expression "inter alia""

28. The third request is also in relation to paragraph 137 of the Consolidated Statement of Case and seeks information:

> "In circumstances where the Respondents have specifically alleged that the Appellant had actual knowledge that its transactions/purchases were connected with the fraudulent evasion of VAT, each and every fact and matter relied upon in support of the assertion that the Appellant was aware of each of the factual matters set out at (i) – (x) in paragraph 137."

29. The fourth request seeks the percentage proportion of soft drinks that Elbrook purchased from two if its suppliers. Requests five to eight are made in relation to paragraph 146 of the Consolidated Statement of Case which states that Elbrook "consistently purchased goods at a cost lower than it could purchase directly from the manufacturer at a cost [it] could not find elsewhere". The particulars sought are:

> "5. Each purchase of goods in respect whereof it is alleged that same was purchased at a cost lower than it could be purchased directly from the manufacturer.
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> 6. In respect of each purchase of goods given in answer to 5 above specify the cost at which same was purchased and the price at which it is alleged same was (at that time) available to the appellant from the manufacturer.
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> 7. Each purchase of goods in respect whereof it is alleged that same was purchased at a cost lower than could be found elsewhere.
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> 8. In respect of each purchase of goods given in answer to 7 above specify the cost at which the appellant purchased the goods and specify each or every fact or matter relied upon in support of the (speculative) assertion that same could not be purchased elsewhere at that price or a lower price."

30. In paragraph 147 of the Consolidated Statement of Case HMRC set out, in a list from i to xiii, of particulars "also" relied on to establish actual knowledge which included the failure of Elbrook to provide purchase orders form two of its suppliers, the level of damaged cases it received, the "lack of commerciality" in its approach to the transactions and the "inadequacy" of its due diligence. Requests 9 to 13 seek the following particulars:

> "9. Whether this averment is, or is intended to be, pregnant with the assertion that this is in contradistinction to the purchases from HTL where the Respondents have been shown or provided with purchase orders.
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> 10. So that the Appellant can understand the nature of the Respondents' case particularise the alleged level (expressed as a percentage of cases received) of damaged cases of goods received by the Appellant from (i) Golden Harvest Wholesale Ltd, (ii) Horizon Traders Ltd and (iii) DZ Distribution Limited.

> 11. Each and every alleged lack of ordinary commerciality in terms of the Appellant's contractual arrangements, in respect of each of the impugned transactions.
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> 12. Each and every alleged lack of ordinary commerciality in terms of the Appellant's "other commercial arrangements" in respect of each of the impugned transactions.
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> 13. Save insofar as already set out after the word "including," each and every alleged inadequacy in respect of the Appellant's due diligence in respect of any suppliers to whom the Respondents intend to make reference at the hearing.

31. Other than saying that the ninth request was not understood and would appear to be a matter of submission rather than fact, Mr Watkinson contends that what is being sought in all other requests is a level of detail beyond primary fact to which Elbrook is not entitled as it is contrary to legal principle and is neither necessary nor proportionate. He says that the Consolidated Statement of Case, particularly paragraphs 34 and 137 (see paragraphs 23 and 24, above) together with its appendixes clearly and sufficiently sets out HMRC's case against Elbrook.

32. Mr Jones says that Elbrook requires the information sought to enable it to properly understand the case against it. He submits that Elbrook is entitled to know why HMRC contends it knew of the connection to fraud and how it knew of that connection as how it is alleged that Elbrook knew of the connection must be specifically pleaded. In addition to particularising the case against Elbrook Mr Jones contends the provision of the information sought is necessary to enable it to prepare/finalise witness evidence. He suggests that the lack of particularity could lead to delays and possibly short adjournments at the substantive hearing if further instructions need to be taken and additional evidence in response required.

33. Although I accept the submission of Mr Jones that no one would request partial or limited particulars, to my mind the requests of Elbrook in its application are for exhaustive or full particulars of the facts of the type rejected by Judge Mosedale in *Ronald Hull Junior Limited* (at [56]) as "tantamount to requiring a Statement of Case to contain the text of witness statements" and Briggs J in *Lexi Holdings* (at [10]) "as having to achieve a preconceived level of detail regardless of its practical effect in terms of providing enlightenment as to the claimant's case."

34. I agree with Mr Watkinson that the details requested in the application are, in the light of the CPR and authorities cited above, not of a type to be expected to be found in a Statement of Case but rather in witness statements. Therefore, having regard to all the circumstances, in particular my conclusion (at paragraph 25, above), that the Consolidated Statement of Case provides Elbrook with a sufficient explanation to enable it to understand the case it has to meet, I consider the application for further and better particulars to be neither justified nor proportionate.

35. For the above reasons the application is therefore dismissed.

Appeal Rights

36. 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.

JOHN BROOKS
TRIBUNAL JUDGE

RELEASE DATE: 23 August 2017