



TC06869

Appeal number: TC/2016/05322

INCOME TAX – self assessment - subcontractor’s expenses claim – whether expenses incurred wholly and exclusively for purposes of trade – appeal dismissed other than for accountancy expenses

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

PERSONAL REPRESENTATIVE OF VEACESLAV ROHAC Appellant

- and -

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

**TRIBUNAL: JUDGE VICTORIA NICHOLL
MICHAEL BELL ACA CTA**

Sitting in public at Taylor House on 26 September 2018

Mr Andrew McDermott, Accountant, for the Appellant

Mr Alex Barrett, presenting officer for HM Revenue and Customs, for the Respondents

DECISION

1. This is an appeal by the Appellant (the Personal Representative of Veaceslav Rohac referred to below as “Mr Rohac”) against an enquiry closure notice issued by the Respondents (“HMRC”) on 19 January 2016 in respect of the tax year ended 5 April 2015.

Background

2. On 8 June 2015 HMRC notified Mr Rohac that they intended to check his tax return for 2014-15 and opened an enquiry under section 9A Taxes Management Act 1970 (“TMA”). On 14 July 2015 HMRC issued a notice to provide information and produce documents under paragraph 1 Schedule 36 Finance Act 2008. On 9 October 2015 Mr Rohac wrote to HMRC to explain his expenses claim, but HMRC sought further information and supporting documents for certain expenses claimed. On 9 December 2015 HMRC issued a pre-decision letter to Mr Rohac disallowing £39,294 expenses of the total of £45,704 expenses claimed. On 19 January 2016 HMRC closed the enquiry and issued a closure notice under section 28A (1) and (2) TMA. HMRC also issued a notice of penalty assessment.

3. On 29 January 2016 Mr Rohac appealed against the assessments and HMRC acknowledged the appeal and asked for further information in relation to the expenses claimed on 7 March 2016. Mr Rohac requested a statutory review of HMRC’s decision on 27 May 2016. On 31 August 2016 HMRC issued the conclusion of the statutory review. On 3 October 2016 Mr Rohac appealed to the Tribunal Service. HMRC do not oppose the late appeal application. We concluded that in these circumstances, and in view of the timings involved and the minimal prejudice caused by the delay, it would be in the interests of justice to allow the late appeal to be made to the Tribunal.

4. In November 2016 HMRC notified the Tribunal Service that it had withdrawn its decision to charge a penalty. This appeal therefore only concerns the closure notice.

5. Mr Rohac died on 16 March 2017. This appeal is being made by his personal representative on behalf of his estate.

Findings of fact

6. We have made the following findings of fact from the evidence in the Tribunal’s bundles and the oral evidence given by Mr McDermott under oath at the hearing. Further findings of fact are recorded in paragraphs 19 to 25 below. Where this oral evidence was inconsistent we have stated the facts that we have found on the balance of probabilities:

5 6.1 Mr Rohac had worked in the construction industry for a number of years before
the tax year the subject of this appeal. He was Romanian/Moldovan and spoke
very little English when he arrived in the United Kingdom. He was employed
from 2010 and his English improved sufficiently for his work on building sites. In
10 2011/12 Mr Rohac met Mr McDermott and engaged him to prepare his tax returns
through Mr McDermott's accountancy business, Nilebond Limited. It is not clear
why Mr Rohac was required to file tax returns for the years in which he was
employed, but Nilebond Limited's invoice the subject of this appeal was for the
preparation of Mr Rohac's self-employed accounts and self-assessment return for
2014/2015. The invoice is for £240 plus VAT.

15 6.2 In March 2014 Mr Rohac decided to become self-employed and registered as a
'subcontractor' within the Construction Industry Scheme ("CIS") on 9 April 2014.
He received a notice to file a self-assessment return for 2014-15 and he filed his
tax return for 2014-15 on 23 May 2015. The return showed a turnover of £65,854
and claimed repayment of £11,304 overpaid tax as a result of a claim for the
deduction of £45,704 expenses. HMRC allowed the deduction for the £5,760 car
expenses and £660 phone expenses. As noted in paragraph 2 above, HMRC
disallowed the remaining expenses claimed. These were £25,000 for management
services provided by Positive Response, £9,400 for administration services
20 provided by IR Translations, £600 professional fees payable to Mr Boclinca,
£4,006 home office expenses and £288 for accountancy services provided by
Nilebond Limited (together "the expenses").

25 6.3 In the tax year 2014-15 Mr Rohac worked for the four main contractors, three of
whom were in general construction/refurbishment, but nearly half of his turnover
for the year was from work for Pier Contractors Limited ("Pier"). Mr McDermott
told us that Pier specialises in asbestos removal and that this is the work that Mr
Rohac carried out for Pier.

30 6.4 Pier paid Mr Rohac as a subcontractor throughout the tax year 2014-15, but
there was a CIS 'mismatch' issue (Mr Rohac's figures for income received were
higher than those reported by Pier) and other issues that resulted in Mr Rohac
being taken on as an employee by Pier in November 2015. The CIS 'mismatch'
issues were resolved with HMRC and are not the subject of this appeal.

Positive Response

35 6.5 Mr Rohac claims a deduction for management services provided by Positive
Response to his subcontracting business. The services of Positive Response were
provided by its director, Mr McDermott. Most of Positive Response's clients are
clients of Mr McDermott's accountancy business, Nilebond Limited. Positive
Response's charges to Mr Rohac for the tax year 2014-15 were stated to be
£25,000 in an engagement letter dated 1 April 2014 ("the engagement letter").
40 This charge was based on Mr Rohac having a turnover of between £50,000 and
£100,000.

6.6 Interestingly, before the CIS ‘mismatch’ issue was resolved with HMRC, Mr Rohac told HMRC that as he was proposing to reduce his gross turnover for 2014-15 by £24,276 to reflect the amounts recorded by Pier, his professional expenses (presumably Positive Response’s fees) would be reduced by a credit note for at least £18,000. As the ‘mismatch’ was later resolved, and his turnover was not reduced, the credit note for £18,000 was not mentioned again, but this exchange reflects the rather unusual fee structure. We were told that the fee due from Mr Rohac represented approximately one third of Positive Response’s turnover for the year. Mr McDermott claims that Positive Response reduced its charges to Mr Rohac in the following tax year because of Mr Rohac’s reduced turnover and his move to employed status.

6.7 Mr McDermott was asked at the hearing to explain what services Positive Response had provided to Mr Rohac in 2014-15. Mr McDermott said that they were as listed in the engagement letter. This lists the area of work and advice as follows:

1. Negotiation with your existing main contractors
2. Searching for potential new clients/main contractors
3. All administration and record keeping for your business
4. Advice to you on how to follow the HMRC CIS scheme including
5. Correspondence with main contractors and HMRC relating to problems with CIS
6. Technical advice to you on any possible working at height, working in tunnels etc under pressure, working in any other dangerous or specialist environments
7. Advice to you on Employment Legislation should you contemplate engaging paid employees or subcontractors to work under your control
8. Responding within 24 hours by phone, email or letter to your questions however posed and regardless of which day of the week. We recognize that many of your questions will at the weekend or in the evening.

We would welcome payment to be made monthly or quarterly to our bank account at Barclays sort code ** ** * ac#***** but recognize that your business is still at an early stage of its development and growth and that you may need to make payments as and when you can afford them. We will also be willing to accept a later settlement of any outstanding balance after the end of the period from any CIS or other Tax refund that you expect to receive.”

With regard to the last sentence, Mr McDermott clarified at the hearing that he had agreed with HMRC that any refund obtained from HMRC following the hearing should be paid to Mr Rohac’s estate rather than to Mr McDermott or one of his businesses.

6.8 As noted above, all of Positive Response’s services to Mr Rohac were provided by Mr McDermott. Mr McDermott is an accountant. He emphasised that the work carried out by Positive Response was not only administrative paperwork, and that

a major component for Mr Rohac was the provision of technical advice (listed at 6 in paragraph 6.7 above).

5 6.9 Our first observation in relation to the item 6 services claimed to be provided to Mr Rohac by Positive Response was that Mr Rohac had worked in the construction industry and with asbestos for some years before he met Mr McDermott. Pier was the main contractor and apparently a specialist in asbestos removal and responsible for health and safety. In contrast, Mr McDermott has no technical qualifications in order to advise Mr Rohac on “working in any other dangerous or specialist environments”.

10 6.10 We asked Mr McDermott how his business could advise Mr Rohac on such ‘technical issues’ associated with working with high risk materials. He told us that he was able to provide this advice because of his years of experience of advising some 150 clients in the construction industry, but he conceded that Mr Rohac was his only client working with asbestos. We asked for examples of the technical
15 advice that Positive Response had provided and Mr McDermott said that he had advised Mr Rohac that he should take out a specialist insurance policy for self-employed subcontractors, making clear that he was working with high risk materials. However Mr McDermott did not know if his client had put such a policy in place. Mr McDermott also claimed that Mr Rohac required advice in
20 relation to Health & Safety regulations, but there is no record of the advice or translations being provided about Health & Safety.

6.11 We asked Mr McDermott about the other heads of advice. With regard to items 1 and 2 Mr McDermott conceded that while Mr Rohac’s English was not good enough for complex paperwork, it was good enough for him to engage with main
25 contractors for work without assistance. We note that Mr Rohac was invoiced by Mr Boclinca for finding clients, but no further evidence to support this claim was provided to the Tribunal.

30 6.12 Items 3, 4 and 5 in the engagement letter are administration and record keeping, advice on how to follow the CIS scheme and correspondence with main contractors and HMRC relating to problems with CIS. We were referred to four emails from Mr Dermott (included in the Tribunal’s bundle) about the CIS payments made by Pier. This correspondence was in the context of the CIS ‘mismatch’ identified by HMRC noted in paragraph 6.4 above. The emails do not
35 state the capacity in which Mr McDermott is writing, but we note that when HMRC asked why Positive Response had not been in correspondence with them as item 5 of the engagement letter provides, Mr Rohac responded that Positive Response was not his appointed agent. Mr McDermott told us that in addition to his email advice, Positive Response had provided assistance to Mr Rohac by
40 attending at his home about once a month in 2014-15 to deal with his CIS paperwork. We were therefore surprised to read Mr McDermott’s comment to Mr Rohac in an email on 1 October 2015 that “this [mismatch] problem has arisen partly because you do not seem to have had in the past a clear list of invoice values and dates (with materials or no materials etc).”
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6.13 Item 7 in the engagement letter is to advise in employment legislation if Mr Rohac engaged employees or subcontractors. Mr McDermott conceded that Mr Rohac did not engage any employees or subcontractors and so item 7 was not relevant.

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6.14 Mr Rohac sought to explain to HMRC how he had paid for services from Positive Response in his letter dated 15 April 2016. He produced schedules and bank statements that showed bank transfers of as little as £100 to £1,000 from his HSBC current account to another account in his name, referred to as 'V ROHAC FRANDS'. Mr McDermott explained at the hearing that this was a misspelling of 'friends'. It is claimed that once these sums were transferred into the 'V ROHAC FRANDS' account, they were withdrawn in cash by Mr Rohac in larger sums and paid in cash to Positive Response. A schedule prepared by Mr McDermott shows bank transfers made of £18,060 in total to the V ROHAC FRONDS account which it is claimed was withdrawn and paid in cash, leaving £6,940 to be paid out of the refund expected from HMRC if the deductions are allowed. The bank statements also show other payments to the 'V ROHAC FRANDS' account of smaller amounts (e.g. £1), but these are not shown on Mr McDermott's schedule as payments to Positive Response and are not explained.

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6.15 We considered the evidence of the cash payments to Positive Response and concluded that Mr Rohac has not proved, on the balance of probabilities, that payments totalling £18,060 were made to Positive Response with cash from the 'V ROHAC FRANDS' account. The cash arrangements explained do not appear consistent with an engagement with a professional services provider. There is no record of the cash payments being made to or received by Positive Response and the payments were not made to Positive Response's bank account as required by the engagement letter (see paragraph 6.7 above).

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IR Translations

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6.16 Mr McDermott explained at the hearing that Mr Rohac required translation services in order to allow Positive Response to advise him on technical issues and regulations given his limited English. Mr McDermott introduced Mr Rohac to Irena Rahklenko, a translator that he had worked with before. Ms Rahklenko was not employed by Mr Rohac or Mr McDermott. Mr McDermott produced the invoice for these services at the hearing. It is dated 30 April 2014 and is therefore drafted as an invoice for future services. It states that the 'details of the services provided' by Irena Rahklenko, trading as IR Translations ("IR") are as follows:

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"Assistance provided, and to be provided, to you during the period April 2014 to end March 2015, with all administrative tasks. Work to be performed mainly at your premises to which you will provide access, as also telephone and email which may or may not be forwarded/diverted. We may also perform some tasks from our own or other premises, using various means of communication including phone, text and skype or similar. We have expertise in English, French, Italian and particularly relevant to your situation is our proficiency in Russian and other languages of the former CIS and eastern and central Europe. This will enable us to

help you cope with any UK regulations and procedures which you might otherwise find difficult, since English is not your best language for dealing with complex written materials.”

5 The amount charged was £9,400 (no VAT). The invoice number 30042014 stated that “Payment may be made in line with our agreed arrangements. We will provide you with receipts for part payments that you make, and have already made, to help you track of how much is left owing on your account.”

10 6.17 Mr Rohac referred to IR’s services as those of “a contractor who did work for me as an admin helper” in his letter dated 29 January 2016. As noted above, it was confirmed that Mr Rohac did not employ Ms Rahklenko and Mr Rohac did not need the services of a translator to engage with main contractors. Mr McDermott confirmed that IR’s services were only provided to Mr Rohac to translate the advice and services that he provided to Mr Rohac on behalf of Positive Response.

15 6.18 Mr Rohac’s letter of 15 April 2016 sought to explain to HMRC how IR had been paid. The schedules enclosed with the letter show a column of over 40 cash withdrawals made from Mr Rohac and Mrs Rohac’s personal accounts of amounts ranging from £40 to £300 that were claimed to be for the purpose of making cash payments of £9,400 to IR. Notwithstanding that IR’s invoice refers to the provision of receipts for part payments (see paragraph 6.10), no receipts were produced to HMRC or the Tribunal.

20 6.19 We considered the evidence of the cash payments to IR and concluded that Mr Rohac’s evidence has not proved, on the balance of probabilities, that payments totalling £9,400 were made to IR. As in the case of the claims made in respect of Positive Response, there is no record or receipt of the payments being made to IR. The attribution of nearly all of the cash withdrawals made from Mr Rohac’s personal account over the tax year (£5,090 out of £5,240 per page 33 of the Tribunal bundle) to cash payments to IR is not credible.

Home office expenses

30 6.20 Mr Rohac claimed costs of £4,006 in respect of the use of part of his home as an office for his business in his self-assessment return for 2014-15. The claim was made on the basis that Mr Rohac or his agents used one of the three bedrooms in his house for the purposes of his business administration for an average of 36 hours per week, usually 3 hours per day. The total of his rent, council tax, water and power expense for the year was £13,291, and he claimed that he ‘restricted’ the one third business use figure from £4,430 to the £4,006 claimed. Mr Rohac then said that he was willing to reduce his claim to £3,322, being one quarter of the four usable rooms. In his letter dated 15 April 2016 he explained that it was mainly “other people/labour” or “helpers” who used the room for his business when he was busy on the sites. As noted in paragraph 6.12 above, at the hearing Mr McDermott claimed that he visited Mr Rohac’s home about once a month to deal with his administration and CIS record keeping, but we did not find this consistent with his later comments.

5 6.21 Mr Rohac accepted HMRC's offer to allow a simplified deduction of £120 for expenses in respect of his home office use if HMRC accepted his other business expense claims. At the hearing Mr McDermott made clear that his client continues to claim the full £4,006 in respect of the home office as HMRC have not allowed the remaining expenses.

10 6.22 We considered the evidence and, as HMRC commented in the review letter, we "cannot understand" how a subcontractor working on his own for four main contractors in a year, with no employees or subcontractors, requires home office use for 36 hours per week. Mr Rohac wrote that his "helpers" with administration used a room in his home for 15 hours per week, and that he spent a further 21 hours per week on paperwork in the room. We find that while Mr McDermott and IR may have visited Mr Rohac's home and discussed CIS paperwork with him on one or more occasions, we are not satisfied that, on the balance of probabilities, this was monthly nor that there is evidence of any exclusive business use of part of Mr Rohac's family home.

Other expenses claimed

20 6.23 Mr Rohac also engaged the services of Edgar Boclinca in/before May 2014. The £600 invoice states that the fee was for work done in "finding clients for you in the Construction Industry making use of extensive contacts acquired over recent years in the London area." No VAT was charged. This was not raised specifically in Mr Rohac's appeal and no information or evidence has been provided to substantiate the services provided. HMRC have disallowed the deduction of this expense.

25 6.24 As noted in paragraph 6.1 above, Mr Rohac engaged Nilebond Limited to prepare his self-employed accounts and his self-assessment return for 2014/15. The invoice dated 10 April 2015 is for £240 plus VAT. It states that the fee includes the submission of the return to HMRC. HMRC have disallowed the deduction of the £288 expense claimed.

Submissions

30 7 Mr Rohac's grounds of appeal are that he has provided HMRC with bank statements, schedules and spreadsheets to show how his expenses were paid, and these show how much had been paid and how much was still owed. He believed that he had provided detailed explanations and evidence and that his expenses should be allowable.

35 8 HMRC submit that there is insufficient evidence that the expenses were incurred by Mr Rohac. Any expenses that were incurred in respect of Mr Rohac's home office were not incurred wholly and exclusively in the performance of his trade.

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Law

9 Section 34 Income Tax (Trading and Other Income) Act 2005 (“section 34”) provides that:

(1) In calculating the profits of a trade, no deduction is allowed for-

5 (a) Expenses not incurred wholly and exclusively for the purposes of the trade, or

(b) Losses not connected with or arising out of the trade.

(2) If an expense is incurred for more than one purpose, this section does not prohibit a deduction for any identifiable part or identifiable proportion of the expense which is incurred wholly and exclusively for the purposes of the trade.

10 Section 12B TMA requires a taxpayer to keep and preserve all such records as may be requisite for the purpose of enabling him to make and deliver a correct and completed return for the year or period of assessment.

11 Section 9A TMA gives HMRC to power to enquire into a taxpayer’s return for a year. Section 28A TMA provides for the completion of an enquiry into a personal tax return by way of the issue of a closure notice.

12 Section 31 TMA gives the taxpayer a right of appeal against an assessment, including one made by the issue of a closure notice.

13 Section 50 TMA sets out the Tribunal’s jurisdiction on an appeal against an assessment, including an assessment under section 28A TMA. This provides that if the Tribunal decides that the taxpayer has been overcharged by an assessment, the assessment shall be reduced accordingly, but otherwise the assessment shall stand good.

14 The burden of proof is on Mr Rohac to show that the assessment is incorrect. The assessment will therefore stand good unless Mr Rohac is able to satisfy the onus of proof as to why, on the balance of probabilities, it should be reduced or set aside.

Discussion

15 This appeal concerns the question of whether the expenses claimed by Mr Rohac were incurred wholly and exclusively for the purposes of his trade. If we are satisfied that all or part of the expenses that were disallowed by HMRC in accordance with section 34 should have been allowed, the section 28A TMA assessment should be reduced accordingly. If we are not satisfied that the assessment is incorrect, the assessment must stand.

16 We were referred to the comment of Judge Clark in *John Verschueren* [2012] UKFTT 184 (TC) that “the absence of any documentary records of expenditure incurred is a major obstacle to a claim for the deduction of expenditure. It does not necessarily prevent some form of allowance or expenditure, but any claim has to

be supported by some form of more general evidence...” In this case we have been provided with invoices and the schedules and bank statements to support the claim about how cash payments were made, but we have not been provided with receipts or records of the times, dates or substance of the services provided. We have therefore considered the overall picture provided by the facts found, and considered this in the light of the taxpayer’s obligations under section 12B TMA to keep records and the restriction on deductions set out in section 34.

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17 While we were surprised by the amount of the charges invoiced by Positive Response and IR, both in terms of their individual amounts and their combined cost as a percentage of Mr Rohac’s turnover, we acknowledge that a taxpayer is free to enter into such business contracts as he chooses. The question for the Tribunal is whether the expenses were incurred wholly and exclusively for a business purpose and it is in this context that the question of the commercial justification for the amount of the fees may assist in the consideration of their purpose.

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Conclusions on Positive Response, IR, Nilebond and Boclinca expenses

18 In reaching our conclusions we have taken account of our findings in paragraphs 6.15 and 6.19 above that there is insufficient evidence to satisfy us that the expenses were paid to Positive Response or IR. The schedules showing cash withdrawals and cash transfers to another account held by Mr Rohac do not, in the absence of receipts, satisfy the burden of proof in the circumstances of this case. Notwithstanding this finding, we have gone on to determine whether the expenses claimed were provided for the purposes of Mr Rohac’s trade.

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25 19 We have concluded from our findings of fact that Mr Rohac did not require or use the services of Positive Response and IR to negotiate, find and engage with main contractors (items 1 and 2 in paragraph 6.7 above). These headings do not therefore reflect services provided wholly and exclusively for the purposes of Mr Rohac’s trade.

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20 Similarly, we are not satisfied that Positive Response (and therefore IR) provided “all administration and record keeping” or ongoing advice about the CIS throughout 2014-15 as claimed (items 3,4 and 5 in paragraph 6.7 above). After HMRC raised the ‘mismatch’ between the figures for income from Pier in Mr Rohac’s 2014-15 return and the figures provided by Pier, Mr McDermott had the email exchange with Pier and Mr Rohac referred to in paragraph 6.12 above about the ‘mis-match’, but Positive Response did not enter in to correspondence with HMRC. There is no record of the supply of administration services by Positive Response and IR and it is clear is that during the tax year Mr Rohac failed to ensure that he had the necessary paperwork from main contractors.. This is not consistent with Mr McDermott’s claim that he visited Mr Rohac monthly to deal with ‘all administration and record keeping for your business.’ We are therefore not satisfied that these services were provided by Positive Response (and IR) for the purposes of Mr Rohac’s trade.

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21 In contrast, we accept that Nilebond Limited assisted Mr Rohac with his self-
assessment return for 2014-15 and his tax affairs. We find that these services were
provided by Mr McDermott on behalf of Nilebond Limited because of the terms
of its invoice dated 10 April 2015, and this finding is supported by Mr Rohac's
5 statement on 27 May 2016 that Positive Response was not his appointed agent.
We therefore accept that Mr Rohac incurred £240 of accountancy services (plus
VAT), as invoiced by Nilebond Limited following the end of the tax year, for the
purposes of his trade. Mr Rohac's assessment should be adjusted to allow the
deduction for these fees.

10 22 We are not satisfied that Positive Response (and therefore IR) services listed at
item 6 (in paragraph 6.7 above) were provided wholly and exclusively for the
purpose of Mr Rohac's trade for the reasons set out in paragraphs 6.8 – 6.10
above.

15 23 Mr Mc Dermott confirmed that the services set out in item 7 (in paragraph 6.7
above) were not relevant or provided as Mr Rohac did not engage any employees
or subcontractors.

20 24 We have therefore concluded that the fees invoiced by Positive Response, IR and
Mr Boclinca were not incurred wholly and exclusively for the purposes of Mr
Rohac's trade. We accept that the accountancy services invoiced by Nilebond
Limited were incurred wholly and exclusively for the purposes of Mr Rohac's
trade.

25 Conclusion on home office expenses

25 We are not satisfied that Mr Rohac used part of his home exclusively for the
purposes of his business. While Mr Rohac claims daily use of a room in his home
for the purposes of administering his paperwork, the comment in Mr McDermott's
30 email of 1 October 2015 that the 'mismatch' problem had arisen "partly because
you do not seem to have had in the past a clear list of invoice values and dates
(with materials or no materials etc)" is not consistent with Mr Rohac claim that he
and his administrative 'helpers' worked on his papers at his home for 36 hours per
35 week. We consider that the £120 allowance for more limited home office use is
reasonable in the circumstances. We therefore agree with HMRC that £3,886 of
the £4,006 should be disallowed.

Decision

26 For the reasons set out above we allow the appeal in part. The 2014-15
40 assessment should be reduced to allow the deduction for the £288 accountancy
fees charged by Nilebond Limited. No deduction should be allowed in respect of
the £25,000 management services invoiced by Positive Response, the £600 fee
invoiced by Mr Boclinca, the £9,400 fee invoiced by IR or £3,886 of home office
expenses.

27 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
5 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.

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**VICTORIA NICHOLL
TRIBUNAL JUDGE**

RELEASE DATE: 14 DECEMBER 2018

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