Neutral Citation: [2022] UKFTT 200 (TC)

Case Number: TC08525

FIRST-TIER TRIBUNAL
TAX CHAMBER

Decided on the papers

Appeal reference: TC/2019/09307

INCOME TAX AND CAPITAL GAINS TAX – disposal of property – failure to disclose capital gain or rental income – discovery assessment and penalties – discovery assessment reduced for expenditure – penalties reduced in consequence – penalties further reduced because HMRC used incorrect minimum penalties in carrying out calculations – appeal allowed in part

Heard on: 21 June 2022
Judgment date: 28 June 2022

Before

TRIBUNAL JUDGE ANNE REDSTON

Between

WILLIAM AGGREY

Appellant

and

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE AND CUSTOMS

Respondents

The Tribunal determined the appeal over two days on 16 and 21 June 2022 without a hearing under the provisions of Rule 29 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. Both parties consented to the appeal being determined in this way and the Tribunal considered that it was in the interests of justice to do so.

The Tribunal first read the Notice of Appeal received on 22 November 2019 (with enclosures) and HMRC's Statement of Case dated 18 March 2020, together with a Bundle of documents provided by HMRC and a skeleton argument from Ms Davies of HMRC's Solicitor's Office dated 27 October 2021. Mr Aggrey did not respond to the Tribunal's direction inviting him to submit a skeleton argument.

DECISION

INTRODUCTION

1. On 2 July 2018, HM Revenue & Customs ("HMRC") opened a compliance check into Mr Aggrey's tax position, and on 20 November 2018, issued him with a Notice of assessment for the year 2013-14 of £59,302.66. Of this, £2,057.40 related to undeclared rental income and £57,245.26 to a capital gain on sale of a property. On 12 November 2018 HMRC issued Mr Aggrey with penalties of £15,743.63, so the total assessed was thus £75,046.29. Mr Aggrey appealed against the assessment and the penalties (together "the Assessments").

2. I reduced the Assessments from £75,046.29 to £64,619 for the following reasons:

   (1) Mr Aggrey had received rental income in 2013-14 and did not declare that income. However, the figure assessed by HMRC is significantly too high because no allowance was given for Mr Aggrey's expenditure, including mortgage interest, service charges and the "wear and tear" allowance. I reduced the assessment from £2,057.40 to £1,000.

   (2) Mr Aggrey had reported rental income in previous years, and I found that his failure to do so in the year of disposal was deliberate and his disclosure was prompted. The minimum deliberate penalty for a prompted disclosure is 35% and the maximum is 70%. However, HMRC incorrectly calculated the penalty on the basis that the minimum was 45%. I have recalculated the penalty and reduced it from £1,002.98 to £402.50, taking into account both the correct penalty rate and the lower rental profits.

   (3) Mr Aggrey owes capital gains tax because he sold a property which was not his private residence. However, the amount of the gain calculated by HMRC is slightly too high because no allowance has been given for enhancement expenditure. I have reduced the gain from £212,157 to £202,157 to take expenditure into account. The tax on the gain is reduced from £57,245.26 to £53,916.56.

   (4) I found that Mr Aggrey acted carelessly in not reporting the gain and that the disclosure was prompted. The minimum careless penalty for a prompted disclosure is 15% and the maximum is 30%. However, HMRC calculated the penalty on the basis that the minimum was 25%. This penalty too was therefore incorrectly calculated. I have reduced it from £14,740.65 to £9,300, taking into account both the correct penalty rate and the lower capital gain.

3. The Assessments were subject to statutory review; the Review Officer explicitly confirmed that the HMRC Officer in question had used the correct minimum penalties, saying "The penalty range for careless and deliberate is 25% to 30% and 45% to 70% respectively".

4. Mr Aggrey also appealed on the basis that he was in poor health, did not have the money to pay HMRC; did not know that tax was due, and that HMRC had delayed for some five years before contacting him. None of those are reasons I can take into account when considering the amount of the Assessments.

THE EVIDENCE

5. In making this Decision I relied on the evidence in the Bundle, which included correspondence between the parties and a witness statement from the HMRC Officer who issued the Assessments. The findings of fact in this decision are based on that evidence.

THE FACTS

6. Mr Aggrey is a teacher who retired in 2010. In December 1994, he purchased a flat in London for £60,000 ("the Property"). He never lived in the Property but his self-assessment

(“SA”) tax return each year until 2013-14 included rental income. The figures for the three years 2010-11 to 2012-13 were as follows:

(1) Tax year 2010-11: rental income of £12,348 and an adjusted profit of £65 after expenses.

(2) Tax year 2011-12: rental income of £7,200 and a loss of £700 after expenses.

(3) Tax year 2012-13: rental income of £8,400 and a loss of £800 after expenses.

7. In February 2014 Mr Aggrey disposed of the Property for £300,000. From that figure his solicitors deducted various costs including legal and estate agency fees, disbursements and a mortgage of £144,041.84.

8. Mr Aggrey filed his 2013-14 tax return on time, but did not include any capital gain on sale of the Property, or any rental income for that tax year.

9. At some point before July 2018, Ms McConachie, an HMRC Higher Officer, received information from the Valuation Office Agency (“VOA”) indicating that Mr Aggrey had disposed of a property in 2013-14 and had also received rental income in that year.

10. On 2 July 2018, Ms McConachie wrote to Mr Aggrey, saying that she was opening a compliance check under Finance Act 2008, Sch 36. She attached a list of information required, including details of all “enhancement expenditure” with supporting evidence, and details of rental income. In response, Mr Aggrey sent her copies of:

(1) the completion statement on sale of the Property issued by his solicitors, DC Law; and

(2) a letter he had previously sent to the “Leasehold team” for the Property, challenging a bill for service charges for the period from 15 January 2014 to 28 February 2014; the letter he said the service charges were always “less than £900 for a year”.

11. On 9 August 2018, Ms McConachie wrote again to Mr Aggrey, outlining how capital gains tax (“CGT”) worked and informing him about possible deductions from the sale proceeds. She also told Mr Aggrey that her records showed that rent of £10,287 had been paid for the Property in 2013-14.

12. On 18 August 2018, Mr Aggrey replied, saying he had “bought the property with a loan from Barclays Bank as Mortgage”; that he had only rented out the property using an agent for less than a year after purchase, but had otherwise allowed his daughter and/or visitors to live there; that he had understood that “everything including payment of tax was done through DC Law, who oversaw the sale of the Property”, and he had not known there was any tax to pay.

13. On 5 September 2018, Ms McConachie told Mr Aggrey that the evidence of his own tax returns contradicted his statement that the flat had not been let since the year it was purchased; it was also contradicted by the other information in her possession which showed that rent of £10,287 had been paid in 2013-14. She attached a calculation of the tax due.

14. On 24 September 2018, Mr Aggrey replied, saying he had spent “a lot of money renovating the property through loans from the banks”, but provided no details. On 28 September 2018, Ms McConachie said she was allowing him a further six weeks to provide “a detailed description of the renovations and evidence of the expenditure incurred”, and that if there were expenses to set against the rental income, these too should be detailed and supported with evidence.

15. Mr Aggrey replied on 26 October 2018 saying:

(1) He had installed a new boiler, new kitchen and a new toilet, and had no receipts because it was too long ago.

(2) He had purchased furniture and carpets, and spent money cleaning the flat after a flood.

(3) He had not intentionally tried to evade tax.

(4) He had a number of health conditions.

16. On 20 November 2018, Ms McConachie issued Mr Aggrey with a "discovery" assessment for 2013-14 which totalled £59,302.66, made up as follows:

(1) rental income of £10,287 taxed at 20%, making £2,057.40; and

(2) a capital gain of £212,157, of which £21,587 was taxed at 18% and the balance at 25%, making a total of £57,245.25.

17. Meanwhile, on 12 November 2018, Ms McConachie had issued Mr Aggrey with a penalty of £1,002.98 being 48.75% of the tax on the undeclared rental income, on the basis that the disclosure was "prompted" and he had acted deliberately. On the same day, she issued a penalty of £14,740.65 for the failure to report the capital gain on the basis that the disclosure was "prompted" and he had acted carelessly. I return to these calculations at §46 and §54 below.

18. On 9 December 2018, Mr Aggrey appealed the discovery assessment to HMRC, and said he "never knew he had to pay tax again to you after all the deductions made by the Haart Agency and the DC Law."

19. On 7 January 2019 Mr Aggrey wrote again, reiterating that the Property had been renovated, including:

> "the kitchen, all the rooms, the toilet and the bath, new set of furniture, new boiler, new carpet, refrigerator and new dish washer. A lot was done to the property. That was the reason why it fetched £300,000."

20. Mr Aggrey also said that HMRC "have not taken into account the payments made to the Agency (Haart) and DC Law".

21. On 14 January 2019 he appealed the penalties to HMRC, and asked for a statutory review of the Assessments. This is dated 18 April 2019, and was carried out by Mr Vallance, who set out a detailed careful summary of the correspondence between the parties and the issues. He went on to uphold Ms McConachie's decision, including explicitly confirming her methodology for calculating the penalties, saying "the penalty range for careless and deliberate is 25% to 30% and 45% to 70% respectively". He also said:

> "you were asked to provide details of any additional expenditure you wished to claim such as letting fees, repairs etc along with supporting receipts. From my review of the papers you have not done so, you advised Miss McConachie what repairs/renovations you had carried out but did not provide any receipts to evidence this. Again, in the absence of any evidence relating to this, I believe that Miss McConachie has used the information available to her in determining the assessable figure."

22. On 22 November 2019, Mr Aggrey appealed to the Tribunal on the basis that HMRC had not taken into account the expenditure on renovations; his "ignorance of paying tax on the property"; HMRC's delay in contacting him; his ill-health, and his lack of funds. He attached the review decision to the Notice of Appeal. I have taken it that he is appealing against the discovery assessments, the levying of the penalties, and the amount of the penalties.

Rental income for 2013-14

23. As is clear from the above, there was a factual dispute between Mr Aggrey and Ms McConachie as to whether he had received rental income in 2013-14 of £10,287. I begin by noting that Mr Aggrey had previously said in his correspondence with Ms McConachie that he had only rented out the Property in the first year of ownership, but this was entirely inconsistent with his own tax returns. Moreover, in his letters of 9 December 2018 and 7 January 2019 he refers to the costs of using the letting agent, Haarts. I therefore find Mr Aggrey to be an unreliable witness and I also find as a fact that the Property was let out on a commercial basis via Haarts at all relevant times and in particular continued to be so let in 2013-14.

24. Ms McConachie obtained the information about the 2013-14 rental income figure of £10,287 from the VOA. Although Mr Aggrey denied receiving rental income, he provided nothing to support his denial, such as statements from the letting agent or tenancy agreements. I find as a fact, taking into account the unreliability of Mr Aggrey's other evidence about the occupation of the Property, and Ms McConachie's evidence from the VOA, that the rental income from the Property in 2013-14 was £10,287.

The extent of the renovations

25. Mr Aggrey initially told Ms McConachie that he had installed a new boiler, new kitchen and a new toilet in the Property. He later identified the expenditure as "the kitchen, all the rooms, the toilet and the bath…[and] a new boiler". He provided no supporting evidence other than to say that he had borrowed money from the banks for that purpose, and that the renovations explain why the Property was sold for £300,000.

26. I have already found that Mr Aggrey was an unreliable witness as regards the rental income. However, he gave consistent evidence about renovating the kitchen and toilet/ bathroom, and the installation of a new boiler, both to HMRC and in his grounds of appeal to the Tribunal. It is also credible that he obtained a higher price because the Property had been renovated. Taking into account all those matters I found as a fact that Mr Aggrey had spent money on renovations.

27. That finding is, however, meaningless if it is not quantified, and Mr Aggrey has not provided a figure, other than saying it was funded by borrowings. I decided that some figure had to be ascribed to this expenditure, as otherwise the assessment would plainly be too high. As a matter of general knowledge, renovating a kitchen and bathroom and installing a new boiler is likely to have cost at least £10,000, and I have taken this to be the cost.

The mortgage

28. The Property was purchased for £60,000, and Mr Aggrey said it was bought with a loan. It is clear from the completion statement that by the date of sale, the mortgage was £144,041.84, so at some point Mr Aggrey had taken out at a further mortgage on the security of the Property.

29. He has said that the enhancement expenditure was funded by "loans from the banks". Having accepted his evidence that he carried out renovations and having quantified these at £10,000, I find that this expenditure was funded by part of the further mortgage. I therefore find as a fact that Mr Aggrey borrowed a total of £70,000 to purchase and then to renovate the Property.

PERMISSION FOR LATE APPEAL

30. Mr Aggrey's Notice of Appeal to the Tribunal included an application for permission to make a late appeal. This was made on the grounds that he had "kept on writing to the HMRC to reconsider their decision" and had been expecting HMRC to answer his questions, including as to why they had not allowed enhancement expenditure in his CGT computations. He had finally been to Citizens Advice but had been told they could not help him.

31. I considered the guidance given by the Upper Tribunal in *Martland v HMRC* [2018] UKUT 0178 (TCC). Mr Aggrey's delay was serious and significant, and the reason for the delay was that he was expecting HMRC to reconsider the Assessments, but he realised finally that he needed to appeal to the Tribunal. In balancing all the circumstances, I give particular weight to the fact that the appeal was seriously and significantly late. However, I also take into account the merits of the appeal and that HMRC have not objected to the appeal being admitted. Taking into account all relevant circumstances, I gave permission for the appeal to proceed.

DISCOVERY ASSESSMENT

32. Ms McConachie issued the tax assessment under the Taxes Management Act 1970 ("TMA"), s 29. This section is headed "Assessment where loss of tax discovered" and so far as relevant to this decision, reads:

> "(1) If an officer of the Board or the Board discover, as regards any person (the taxpayer) and a year of assessment—
>
> > (a) that any income which ought to have been assessed to income tax, or chargeable gains which ought to have been assessed to capital gains tax, have not been assessed, or
> >
> > (b) that an assessment to tax is or has become insufficient,
> >
> > (c) …
>
> the officer or, as the case may be, the Board may, subject to subsections (2) and (3) below, make an assessment in the amount, or the further amount, which ought in his or their opinion to be charged in order to make good to the Crown the loss of tax.
>
> (2) …
>
> (3) Where the taxpayer has made and delivered a return under section 8 or 8A of this Act in respect of the relevant [year of assessment, he shall not be assessed under subsection (1) above—
>
> > (a) in respect of the year of assessment mentioned in that subsection; and
> >
> > (b) in the same capacity as that in which he made and delivered the return,
>
> unless one of the two conditions mentioned below is fulfilled.
>
> (4) The first condition is that the situation mentioned in subsection (1) above was brought about carelessly or deliberately by the taxpayer or a person acting on his behalf…
>
> (5) The second condition is that at the time when an officer of the Board—
>
> > (a) ceased to be entitled to give notice of his intention to enquire into the taxpayer's return under section 8 or 8A of this Act in respect of the relevant year of assessment; or
> >
> > (b) in a case where a notice of enquiry into the return was given—
> >
> > > (i) issued a partial closure notice as regards a matter to which the situation mentioned in subsection (1) above relates, or
> > >
> > > (ii) if no such partial closure notice was issued, issued a final closure notice,
>
> the officer could not have been reasonably expected, on the basis of the information made available to him before that time, to be aware of the situation mentioned in subsection (1) above.

(6) For the purposes of subsection (5) above, information is made available to an officer of the Board if—

(a) it is contained in the taxpayer's return under section 8 or 8A of this Act in respect of the relevant year of assessment (the return), or in any accounts, statements or documents accompanying the return;…"

33. There was no dispute that:

(1) Mr Aggrey had been issued with an SA return under TMA s 8 for 2013-14;

(2) the return submitted did not refer to the disposal or to rental income;

(3) when Ms McConachie received the information from the VOA, she "discovered" that Mr Aggrey had failed to include the disposal of the Property and the rental income for 2013-14 in his return for that year.

34. As a result, the second of the two conditions in TMA s 29 was met. However, it is also necessary to consider whether Mr Aggrey acted carelessly or deliberately. That is because TMA s 34 provides that the ordinary time limit for issuing assessments is four years after the end of the tax year in question, and Ms McConachie issued the Assessments in November 2018, so after that time limit. TMA s 36 gives a six year time limit if the taxpayer has been careless, and a 20 year time limit if there has been deliberate behaviour.

Careless or deliberate?

35. Ms McConachie decided that Mr Aggrey had acted carelessly in relation to the gain and deliberately in relation to the rental income. Mr Aggrey said he had not acted carelessly or deliberately, and that he had thought his lawyers and/or the letting agency were handling all related tax matters.

36. In HMRC's skeleton argument, Ms Davies said that Mr Aggrey acted "deliberately" because he had submitted tax returns for earlier years, showing that he knew that rental income had to be declared.

37. In relation to the disposal of the Property, she said that:

(1) Mr Aggrey is an educated person, a teacher, who has lived in the UK for many years.

(2) His letter to the Leasehold Team questioning a bill for the Property showed that he was "capable of checking, questioning and challenging on financial matters".

(3) It was not reasonable for Mr Aggrey to rely on his conveyancing solicitors and his letting agent; the reasonable person in his position would have checked whether there were any tax implications.

38. I agree with Ms Davies for the reasons she gave. I therefore find that Mr Aggrey acted deliberately in relation to the failure to include the rental income, and carelessly in relation to the capital gain. It follows that the discovery assessment was issued within the relevant time limits.

THE RENTAL PROFITS

39. Ms McConachie has charged all the rental income to tax, with no allowance for any expense, on the basis that Mr Aggrey did not provide any evidence of expenditure. However:

(1) the completion statement is evidence that he had a mortgage of £144,041.84. I have already found that of this, £70,000 relates to the acquisition of the Property or subsequent enhancement expenditure, and the related interest is therefore allowable;

(2) in the letter to the Leasehold Team Mr Aggrey said the service charge for the Property was "less than £900 a year";

(3) Mr Aggrey used Haarts, a letting agent, who will have charged at least 10% for managing the property;

(4) it is clear from Mr Aggrey's correspondence that the Property was furnished, and at the relevant time, the Income Tax (Trading and Other Income) Act 2005, ss 248A to 248C allowed landlords a "wear and tear allowance", which was 10% of rent; and

(5) Mr Aggrey's tax returns for earlier years include expenses which are either equal to, or more than, the rental income.

40. TMA s 50(6) provides that "if, on appeal to the tribunal, the tribunal decides that…the appellant is overcharged by an assessment other than a self-assessment, the assessment…shall be reduced accordingly". In my judgment, Mr Aggrey has been overcharged by the discovery assessment on the rental income. I reduce that assessment to take into account the following::

(1) Mortgage interest of £2,268, being £70,000 x 3.24% (the average mortgage interest rate given by the Bank of England for the year to March 2014).

(2) Service charge of £850, being less than £900 in his letter to the Leasehold Team.

(3) Agency fees of £1,029, being 10% of the rent.

(4) Wear and tear allowance of £1,029, also being 10% of the rent.

(5) On the balance of probabilities there were some other costs; this is supported by the tax returns for previous years. I have allowed a further £111.

41. As a result of these deductions, Mr Aggrey's taxable rental profits are £5,000. Mr Aggrey is a basic rate taxpayer, so the rate is 20% and the tax due is £1,000.

THE PENALTY RELATING TO THE RENTAL INCOME

42. The penalties were charged under Finance Act 2007, Schedule 24 ("Sch 24").

The legislation applied to Mr Aggrey

43. Para 1 of Sch 24 provides that a penalty is payable if a person gives HMRC a document "which contains an inaccuracy which amounts to, or leads to (a) an understatement of a liability to tax" and that inaccuracy was careless or deliberate. Mr Aggrey gave HMRC his 2013-14 return, which not include his rental income and I have found that he did so deliberately. As a result, the para 1 requirements are satisfied.

44. Para 4 is headed "the amount of the penalty". It states that higher penalties are chargeable if the failure involves "an offshore matter", compared to a "domestic matter". The Property was in London and the failure was thus a "domestic matter". The penalty for a deliberate inaccuracy involving a domestic matter is 70% of the "potential lost revenue" ("PLR") – in other words, the tax which would not have been paid had the error not been identified. The PLR here is £1,000.

45. Para 10 allows that 70% maximum penalty to be reduced, but not below 35%. In deciding where to set the penalty between the maximum of 70% and the minimum of 35%, it is necessary to consider what is called "the quality of disclosure", which means the amount of help given to HMRC once the failure has been identified.

The penalty as calculated by HMRC.

46. Ms McConachie calculated Mr Aggrey's penalty as follows:

(1) The minimum penalty was 45% (although Sch 24 states that the minimum penalty is 35%).

(2) The difference between the 70% maximum and Ms McConachie's minimum is 25%.

(3) She reduced that 25% margin by 85% to allow for quality of disclosure.

(4) She calculated the penalty as (a) the minimum penalty of 45% plus (b) 15% of the 25% margin, setting the penalty at 48.75% of the PLR.

47. This calculation was explicitly endorsed as correct by Mr Vallance, see §21. I noted that in her skeleton argument Ms Davies correctly recorded that the minimum penalty was 35%, but did not refer to the minimum actually used by Ms McConachie; she went on to ask the Tribunal to find that the penalties "have been correctly charged in accordance with the legislation". I have assumed she made this submission because she had failed to realise there had been an error in the calculation and not because she was seeking to mislead the Tribunal.

The recalculated penalty

48. Sch 24, para 17(2)(b) provides that on an appeal as to the amount of a penalty, the Tribunal may "substitute for HMRC's decision another decision that HMRC had power to make". I recalculate the penalty as follows:

(1) PLR = £1,000

(2) Minimum penalty of 35% = £350

(3) Maximum penalty of 70% = £700

(4) Difference between the two = £350

(5) Quality of disclosure calculation: £52.50 (£350 – [£350 x 85%])

(6) Total penalty = £350 (minimum) + £52.50 = £402.50

49. The penalty relating to the rental income is therefore reduced from £1,002.98 to £402.50

THE CAPITAL GAIN

50. In calculating the capital gain, Ms McConachie deducted the sale costs (legal and estate agency fees, disbursements and other costs) and a round sum of £6,000 for costs relating to the purchase. She did not allow a deduction for any improvements because Mr Aggrey did not provide any documents to support his statement that he spent money enhancing the Property.

51. I have found as a fact that Mr Aggrey spent £10,000 on improvements. The capital gain is therefore reduced from £212,157 to £202,157. Mr Aggrey also said he spent money on furniture, carpets and cleaning after a flood, but none of these is relevant to the calculation of a capital gain.

52. I calculate the tax due on the gain of £202,157 as follows:

£26,874 @ 18% = £4,837.32

£175,283 @ 28% = £49,079.24

53. The tax due on the gain is therefore £53,916.56 rather than the £57,245.26 as calculated by Ms McConachie.

PENALTY RELATING TO THE CAPITAL GAIN

54. This penalty has also been charged under Sch 24. Para 4 of that Schedule states that the penalty for a careless inaccuracy is 30% of the PLR. Para 10 allows that maximum penalty to be reduced, but not below 15%. However, Ms McConachie calculated the penalty charged on

Mr Aggrey on the basis that the minimum penalty was 25%; having allowed 85% reduction for quality of disclosure, she calculated the penalty using a rate of 25.75%.

55. Again, this calculation was explicitly endorsed by Mr Vallance, see §21. In her skeleton argument Ms Davies correctly recorded that the minimum penalty was 15%, but did not refer to the minimum actually used by Ms McConachie, and as noted at §47, went on to ask the Tribunal to find that the penalties "have been correctly charged in accordance with the legislation". I have again assumed she made this submission because she failed to identify that there had been a second calculation error.

56. I recalculate the penalty as follows:

(1) PLR = £53,916.56

(2) Minimum penalty of 15% = £8,087

(3) Maximum penalty of 30% = £16,174

(4) Difference between the two = £8,087

(5) Quality of disclosure calculation: £1,213 (£8,087 – [£8,087 x 85%]

(6) Total penalty = £8,087 (minimum) + £1,213 = £9,300.

57. The penalty relating to the rental income is thus reduced from £14,740.65 to £9,300

OVERALL CONCLUSION AND CALCULATIONS

58. For the reasons set out above, Mr Aggrey's appeal is allowed in part. The Assessments are reduced as shown in the summary at §2.

59. I have manually calculated the tax chargeable on Mr Aggrey and the related penalties. If either party considers those calculations are mathematically incorrect, that party is to apply to the Tribunal with reasons within 28 days of the date of issue of this decision.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

60. This document contains full findings of fact and reasons for this 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.

ANNE REDSTON
TRIBUNAL JUDGE

Release date: 28 JUNE 2022