



Neutral Citation: [2023] UKFTT 296 (TC)

Case Number: TC08767

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

Appeal reference: TC/2018/01517

VAT – application for permission to notify late appeal to Tribunal – Martland v HMRC applied – application refused

Heard on: 13 February 2023
Judgment date: 14 March 2023

Before

TRIBUNAL JUDGE VIMAL TILAKAPALA

Between

BHARAT PATEL

Appellant

and

THE COMMISSIONERS FOR HIS MAJESTY’S REVENUE AND CUSTOMS

Respondents

Representation:

For the Appellant: Dhiren Dhoshi of Doshi & Co.

For the Respondents: Olivia Donovan litigator of HM Revenue and Customs’ Solicitor’s Office

DECISION ON PRELIMINARY ISSUE

INTRODUCTION

1. This decision relates to an application by the Appellant to notify a late appeal to the Tribunal in respect assessments to value added tax (VAT) for the periods 06/12, 09/12, 06/13, 9/13, 12/13, 03/14, 09/14, 03/15, 09/15 and 12/15 and income tax penalties for the years 2012, 2013, 2014, 2015, 2016 and 2017.
2. Mr Patel contends that the relevant assessments were not received and the appeal was lodged as soon as he became aware of them. The Respondents (HMRC) contend that the Appellant received the relevant assessments and are not prepared to accept his late appeal. The Tribunal must therefore determine whether to exercise its discretion to allow the late appeal to proceed.
3. Although the case has a relatively long history, only selected details have been put before the Tribunal for this hearing.
4. Two hearing bundles were supplied (one called the “late appeal bundle” and the “supplementary bundle”) although these were essentially similar bundles albeit numbered differently.
5. The Appellant’s representative (Mr Dhiren Doshi of Doshi & Co.) provided a skeleton argument (dated 12 February 2023) at the start of the hearing, together with print-outs of selected cases and a schedule of assessments with attached remarks. HMRC provided a skeleton argument (also dated 12 February 2023) on the evening before the hearing. As each party was willing to accept the other party’s late skeletons I have taken their contents into account having allowed each party to make further submissions on the other party’s skeleton if they thought necessary after the hearing.
6. I also allowed Mr Doshi to provide some clarification following the hearing of his submissions on the VAT assessments being “out of time”. This was on the basis that the HMRC representative (Ms Olivia Donovan) would have the opportunity to consider and respond. Mr Doshi’s clarification was provided to the Tribunal on 17 February 2023 in the form of a revised skeleton argument together with a selection of cases. I have considered Mr Doshi’s arguments on the “out of time” point but have disregarded the other changes made to his skeleton.
7. I have, therefore, considered the following: (a) the two hearing bundles; (b) the Respondent’s skeleton argument sent on 12 February 2023; (c) the Appellant’s skeleton handed

up at the hearing on 13 February 2023; (d) the Respondent's post hearing e-mail response of 14 February 2023 to the Appellant's skeleton; and (e) page 8-15 only of the post-hearing revision of the Appellant's skeleton argument. I have also taken into account information contained in the detailed directions (the **Directions**) provided for this hearing by the Tribunal following an earlier case management hearing on 26 September 2022.

BACKGROUND TO THIS APPLICATION AND THE FACTS

8. The material facts as determined from the information available are as follows.
9. For the periods relevant to this Application, the Appellant was in the building trade, trading as Bromley Shopfitters.
10. The Appellant's business address is also his family home address and he and his family have lived at that address for over twenty years.
11. The Application relates to 10 VAT assessments and several income tax late filing penalties. It is noted that the Directions list 9 VAT assessments but the parties have confirmed that one assessment (03/15) was accidentally omitted from the list. As there is no dispute as to its inclusion I have included it.

The VAT assessments

12. The Appellant failed to submit his VAT returns for the period from June 2012 to September 2015 and was contacted by HMRC on several occasions in respect of that failure.
13. The Appellant believed that in respect of the VAT quarter periods from June 2012 to September 2015 he was entitled to VAT repayments – as his supplies were mainly zero rated and he had incurred input VAT.
14. HMRC (Mr Hurrell) wrote to the Appellant on 6 May 2014 to discuss VAT repayments for 6/12 and 9/12. In this letter he said that a visit to the Appellant's premises was necessary in order to inspect his supporting records for the returns. He added that the Appellant had also failed to submit VAT returns for the period from 1/10/12 to date.
15. HMRC (Mr Hurrell) wrote again to the Appellant on 19 May 2014 chasing a reply to his letter of 6 May 2014 and asking to discuss an additional VAT repayment claim which had been submitted since that letter.
16. On 24 December 2014 HMRC (Mr Hurrell) wrote again to the Appellant. By that time Mr Hurrell had visited the Appellant's premises but it appears that the full VAT records he wanted to see were unavailable. In his letter Mr Hurrell stated that despite the Appellant

agreeing at that meeting to obtain the missing records he had not received any further communication from him.

17. On 12 November 2015 HMRC (Mr Hurrell) wrote again to the Appellant, referring to his prior visit in December 2014 stating that he had still not received any further communication from him and saying that matters had to be resolved and the returns from 6/12 to date verified. In this letter he said that he intended to visit on 8 December 2015.

18. According to HMRC's (Mr Hurrell) subsequent letter of 17 December 2015 to the Appellant, Mr Hurrell visited the Appellant's home/business address on 8 December 2015 but the Appellant was not present. Mr Hurrell indicated his disappointment that despite his telephone messages (landline and mobile) confirming the meeting no response had been obtained nor did the Appellant cancel the meeting. Mr Hurrell also stated that he left a letter at the premises but this letter was not acknowledged. Mr Hurrell asked the Appellant to contact him again to provide dates on which he would be available for a visit in January 2016. In this letter he warned that he would have no option but to issue best judgement assessments if the Appellant failed to make contact.

19. On 24 February 2016 HMRC (Mr Hurrell) wrote again to the Appellant acknowledging that they had spoken by telephone and that the Appellant had assured him that his agent would be in touch – but that as there had been no communication since then from the Appellant or his agent, HMRC intended to issue best judgement VAT assessments within the next 10 days.

20. At some time in February 2016 Doshi & Co. were appointed to act for the Appellant and form 64-8 (authorisation of agent) was submitted to HMRC on 26 March 2016.

21. Rafiq of Doshi Accountants contacted HMRC (Mr Hurrell) by email on 10 March 2016 to introduce himself. His email contained, as attachments, copies of the HMRC letters to Mr Patel dated 17 December 2015 and 24 February 2016. In his email Rafiq asked HMRC to provide “*details/correspondence relating to the outstanding £72,000*”.

22. Mr Hurrell replied to Rafiq by email on 15 March 2016 saying that HMRC needed to verify the Appellant's repayment returns. He added that as he (Mr Hurrell) would be retiring at the end of March 2016 his successor would be in touch.

23. Mr Gibbard took over from Mr Hurrell and contacted Doshi Accountants by email on 15 June 2016. In his email Mr Gibbard said that he needed to make an appointment to see the Appellant's accounting records from 1/06/2012 to date and that the Appellant had to be present at that meeting.

24. On 17 June 2016 Doshi Accountants (Rafiq) replied to Mr Gibbard saying that they would reply to HMRC once they had received a reply from the Appellant.
25. The next item of correspondence in the bundle is a letter dated 27 June 2016 from HMRC (Mr Gibbard) to the Appellant denying his VAT credit for 6/12 and assessing him to VAT of £3,209.39 for that period.
26. This is followed by a letter dated 26 September 2016 from HMRC (Mr Gibbard) to the Appellant denying his VAT credit for 6/13 and assessing him to VAT of £14,473.25 for that period.
27. In a second letter also dated 26 September 2016, HMRC (Mr Gibbard) informed the Appellant that if he did not hear from him by 14/10/16 he would disallow the VAT reclaimed on the 9/13, 12/13, 3/14, 3/15, 9/15 and 12/15 VAT returns.
28. A series of letters each dated 17 October 2016 from HMRC (John Gibbard) to the Appellant then followed. Each of these denied VAT credits for the relevant periods and assessed the Appellant to VAT. The assessments were as follows: £3,703.45 for 9/13, £2,608.23 for 12/13, £30 for 3/14, £7,321 for 9/14, £3,658 for 3/15, £3,823.33 for 9/15, £2,044.33 for 12/15. (n.b. I have not found the assessment for 9/12 in the series of letters included in the bundle – but as it is one of the assessments specified and agreed in the case management hearing and listed in the Directions (and referred to in the bundle correspondence) I am including it in this Application). The various VAT assessment letters mentioned in paragraphs 26-28 are referred to in this decision as the **VAT Assessments**).
29. At some time in January 2018 the Appellant was served with a statutory demand (the **Statutory Demand**). The first page of the Statutory Demand has been omitted from the bundles but it is apparent from the pages provided that it relates to various VAT liabilities (including the VAT Assessments)) as well as self-assessment tax penalties, and various construction industry scheme tax penalties and underpayment charges.
30. On 12 February 2018 Doshi & Co. wrote to HMRC enclosing the Appellant's completed VAT returns for the quarters from September 2011–September 2016.
31. On 14 February 2018 the Appellant submitted a notice of appeal to the Tribunal seeking to appeal the Statutory Demand. The copy of the Statutory Demand attached to that appeal was not clear and in March 2018 the Tribunal asked Doshi & Co. to provide a clearer copy. The appeal was resubmitted to the Tribunal in August 2018 together with a clearer copy of the Statutory Demand which had been sent to Doshi & Co. by the Appellant on 27 July 2018. The

reason given for the late appeal on the appeal form was that “*All the VAT returns were prepared on 9/2/2018. This replaces all assessments made*”.

32. At the case management hearing on 26 September 2022 the appeal against the Statutory Demand was withdrawn (reflecting the fact that it was not an appealable decision) and in advance of a hearing of an application for permission to appeal late, the Tribunal sought to identify the VAT assessments which were to be appealed against as well as asking for further details of the income tax penalty assessments that the Appellant sought to appeal.

33. There are then a series of letters in the bundle from HMRC (Mr Carne) to the Appellant in relation to similar VAT issues for periods in 2016. Given that these relate to assessments which are not the subject of the current hearing (as I have refused permission for them to be added to the application (see paragraphs 75 and 76)) I have not considered them in any detail.

The income tax assessments

34. The relevant years of assessment were identified by the parties, as per the Directions, as 2012-2017.

35. A letter dated 17 March 2014 from HMRC to the Appellant has been included in the bundle. In this letter HMRC noted that the Appellant had not filed his SA returns for 2010/11, 2011/12 and 2012/13 and stated that while self-assessment debt remained outstanding VAT repayment requests would not be approved. The letter asked the Appellant to submit his self-assessment return within 7 days of the date of the letter. There is not much additional information provided in respect of the income tax assessments other than an email (dated 8 October 2022 from Mr Doshi to the Tribunal) which appears to set out the amount of the penalties charged for each of the years and an HMRC letter dated 11 October 2022 attaching Mr Patel’s self-assessment account summaries for the relevant years..

THE LAW

36. For VAT, section 83G VATA 1994 sets out a basic 30 day time limit for making appeals to the tribunal against decisions of HMRC. Section 83G(6) VATA 1994 provides generally that an appeal may be made after the end of that period “*if the tribunal gives permission to do so*”.

37. For income tax, section 31A TMA 1970 requires that appeals against income tax assessments must be made within 30 days of the date on which the notices of assessment was issued. Section 49 TMA 1970 provides that HMRC may allow an appeal where there is

reasonable excuse and that the Tribunal may give permission for a late appeal where HMRC do not.

38. Rule 20(1) of the Tribunal Procedure (First-tier) (Tax Chamber) Rules 2009 (SI 2009/273) (the **Tribunal Rules**) provides that a notice of appeal must be sent or delivered to the Tribunal within the time limit imposed by an enactment.

39. Where the Tribunal receives an appeal which is outside the relevant deadline, rule 20(4) of the Tribunal Rules provides as follows:

“(4) if the notice of appeal is provided after the end of any period specified in an enactment referred to in paragraph (1) but the enactment provides that an appeal may be made or notified after that period with the permission of the Tribunal-

(a) The notice of appeal must include a request for such permission and the reason why the notice of appeal was not provided in time; and

(b) Unless the Tribunal gives such permission, the Tribunal must not admit the appeal.

40. The Tribunal has the power to extend the time for a taxpayer to make an appeal but must decide, in each case, whether it would be appropriate to do so given the particular circumstances of that case. Where a party is late in undertaking any action, the onus of proof lies with that party to explain the reasons for their delay and to make the case for being given relief from their failure to comply with the relevant time limit.

41. In exercising its discretion, the Tribunal must apply the overriding objective set out in Rule 2 of the Tribunal Rules to deal with cases “fairly and justly”.

42. The Upper Tribunal (UT) in *Martland v HMRC [2018] UKUT 178 TCC* drew together various authorities that have considered how the First-tier Tribunal (FTT) should approach applications for extensions of time to appeal. After a review of the cases it gave the following guidance:

[44] When the FTT is considering applications for permission to appeal out of time ... it must be remembered that the starting point is that permission should not be granted unless the FTT is satisfied on balance that it should be. In considering that question we consider the FTT can usefully follow the three stage process set out in Denton:

(1) Establish the length of the delay. If it was very short (which would, in the absence of unusual circumstances, equate to the breach being “neither serious nor

significant”), then the FTT “is unlikely too need to spend much time on the second and third stages” – though this should not be taken to mean that applications can be granted for very short delays without even moving on to a consideration of those stages.

(2) The reason (or reasons) why the default occurred should be established.

(3) The FTT can then move onto its evaluation of “all the circumstances of the case”. This will involve a balancing exercise which will essentially assess the merits of the reasons(s) given for the delay and the prejudice which would be caused to both parties by granting or refusing permission.

[45] That balancing exercise should take into account the particular importance of the need for litigation to be conducted efficiently and at proportionate cost and for statutory time limits to be respected. By approaching matters in this way, it can readily be seen that to the extent they are relevant in the circumstances of the particular case all the factors raised in Aberdeen and Data Select will be covered without the need to refer back explicitly to those cases and attempt to structure the FTT’s deliberations artificially by reference to those factors. The FTT’s role is to exercise judicial discretion taking account of all relevant factors, not to follow a checklist.

[46] In doing so, the FTT can have regard to any obvious strength or weakness of the applicant’s case; this goes to the question of prejudice – there is obviously much greater prejudice for an applicant to lose the opportunity of putting forward a really strong case than a very weak one. It is important however that this should not descend into a detailed analysis of the underlying merits of the appeal.

DISCUSSION

43. I deal first with the VAT Assessments.

44. Adopting the three stage process set out by the UT in Martland, I consider first the length of the delay.

The length of the delay

45. The appealable decisions in relation to VAT in this case are the VAT Assessments identified in the Directions (together with one additional assessment that the parties agreed was

missed from that list). The dates of the Assessments range from 27 June 2016 to 17 October 2016.

46. Given that the time limit for the VAT appeals is 30 days from, broadly, the dates of the assessments (section 83G VATA 1994) the appeals in this case are significantly out of time.

47. Taking the latest VAT assessment date (17 October 2016) and the date on which the initial appeal in relation to the Statutory Demand was made (February 2018) the VAT appeals are all at least a year out of time. I regard this as a “serious and significant delay” for the purposes of the *Marston* approach.

48. I have used, for this purpose, the date of the withdrawn appeal in relation to the Statutory Demand as the date on which the appeal was made. This is notwithstanding the fact that the Statutory Demand was not, of course, an appealable decision. I have taken into account here the Appellant’s claim not to have received the assessments in question (although this claim is examined further in this judgment) which caused him to have to lodge his appeal in respect of the Statutory Demand as it was, he claims, the only document available and he wanted to appeal as quickly as possible.

The reason for the delay

49. Moving on to the second part of the test it is necessary to consider the reason for the delay.

50. The Appellant’s explanation for the delay is that he did not receive any of the VAT Assessments and so had no idea that they had been issued (and tax owed) until receipt of the Statutory Demand. He made this assertion both in his witness statement and his oral testimony.

51. HMRC argue that the VAT Assessments were duly issued and they point to the copy letters which are correctly addressed. HMRC also directed me to section 7 of the Interpretation Act 1978 which provides as follows;

Reference to service by post

“Where an Act authorises or requires any document to be served by post (whether the expression “serve” or the expression “give” or “send” or any other expression is used then, unless the contrary intention appears, the service is deemed to be effected by properly addressing, pre-paying and posting a letter containing the document and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post”

52. This provides a presumption of service having been deemed to have been effected if the conditions of the section are met.

53. There is no dispute as to the addressing of the VAT Assessments. However, HMRC has not provided any proof that these letters were actually posted. I am, consequently, reluctant to regard section 7 of the Interpretation Act as sufficient in itself to address the Appellant's claim to have not received the VAT Assessments.

54. I turn, therefore, to the facts available, which include the following:

- (a) The address used by HMRC for the VAT Assessments (and for contacting the Appellant generally) is, and has for over twenty years been, his family home as well as his business address.
- (b) The Appellant has confirmed that no one outside his family have access to the post that is received.
- (c) The VAT Assessments were apparently sent on various dates, the first being on 27 June 2016, the second on 9 August 2016, the third on 27 September 2016 and the remainder on 17 October 2016. They were not all sent on one date.
- (d) It is clear that the Appellant has received HMRC correspondence at this address.
- (e) The Appellant has not mentioned having any difficulties in relation to receiving post from other senders.
- (f) The Appellant has not been an entirely reliable witness. In his oral testimony he made it clear (more than once) when questioned by Mr Doshi, that it was the first time that he had seen the HMRC letters dated 8 December 2015 and 26 February 2016. He repeated this when questioned by Ms Donovan. This was despite the fact that Doshi Accountants' stated in their email to HMRC dated 10 March 2016 that both of these letters had been provided to them by the Appellant.
- (g) The Appellant has an extensive history of very poor compliance with his tax obligations. The 2012- 2016 VAT Assessments which are the subject of this appeal are best judgment assessments issued after HMRC had spent over two years chasing Mr Patel for his returns and for sight of his records, and the underlying returns were submitted to HMRC only on 12 February 2018.

- (h) The Appellant has acknowledged that he is not good with paperwork and the only explanation given by Mr Doshi for the Appellant being so late with filing was that his focus was more on his business than on paperwork.
- (i) HMRC have not shown that any chasing letters were sent to the Appellant following the Assessment Letters.
- (j) HMRC have not shown that copies of the Assessment Letters or any chasing letters were sent to Doshi & Co who were, from around March 2016 onwards, on record as the Appellant's agents.

55. Having weighed the information available to me including, in particular, the factors listed above and taking into account where the onus of proof lies, I find that, on the balance of probabilities, the Assessment Letters were likely to have been sent to the Appellant's address.

56. I have given consideration to Mr Doshi's contention that HMRC failed to send copies of some of the correspondence (including the VAT Assessments) to Doshi & Co. Although unfortunate, it does not, however, affect my conclusion as I have found that the VAT Assessments were likely to have been received by the Appellant. Further, it is clear that both the Appellant and Doshi & Co. were aware of the efforts that were being made by HMRC to obtain information from the Appellant and HMRC's warnings in 2016 that assessments were imminent if that information was not provided.

57. It follows that I consider the reasons put forward for the delay to be weak.

Evaluation of all the circumstances

58. The next part of the Martland test is to evaluate all the circumstances of the case and to carry out a "balancing exercise".

59. Here I must take into account the fact that by the time the most recent VAT Assessments were produced (17 October 2016), the Appellant had been involved in over two years of correspondence with HMRC in respect of his late VAT returns (the first letter in the bundle being dated 6 May 2014 from Mr Hurrell). Some of the later letters, including the two that Doshi & Co confirmed were passed to them by Mr Patel, warned clearly that best judgement assessments were shortly to be issued. The fact that assessments were subsequently raised given the Appellant's continued failure to provide HMRC with the information required should not, therefore, have been a surprise to the Appellant or his agent.

60. An important part of this evaluation is to consider the prejudice to each party if the Application is allowed or refused.

61. Looking first at the prejudice to HMRC if the Application is allowed. I bear in mind that the earliest assessments in this case go back to 2012 and given the passage of time and the retirement of at least one of the HMRC officers, HMRC will, if a substantive appeal proceeds, need to expend further time and public resources on a matter which because of the Appellant's failure to comply with his obligations, they have been trying to resolve for several years and which they regarded as closed some years ago. There is also prejudice to the general body of taxpayers who expect the rules that they follow to be upheld.

62. Looking next to the Appellant's position, he will clearly suffer prejudice if the Application is not allowed as he will lose the opportunity to appeal against a significant tax charge. I note also that the Appellant was in a position where he expected to receive VAT repayments rather than suffer a VAT liability for these periods.

63. In carrying out my balancing exercise I am able to take into account any obvious strength or weaknesses in the Appellant's case. This is because there will be greater prejudice for an applicant to be denied the opportunity to put forward a very strong case than a very weak one.

64. The primary ground of appeal on which the Appellant intends to rely is that the VAT Assessments are out of time as HMRC had sufficient information to assess on a best judgement basis some time before they were issued. It is not possible to reach a clear view on the likely strength of this argument without due consideration of the evidence and the arguments nor is it appropriate at this stage to carry out a "mini hearing" or detailed analysis of the underlying merits of the appeal. However, what can be said on an initial consideration is that the case is not obviously overwhelmingly in favour of the Appellant. The strength of the Appellant's case is not, therefore, a key factor.

Conclusion on the VAT assessments

65. My starting point in this application is that permission should not be granted unless the Tribunal can be satisfied on balance that it should be. The onus is on the Appellant to persuade the Tribunal that permission should be granted. In undertaking this evaluation it is necessary, as per the UT guidance in *Martland* to take into account all of the circumstances and, essentially, to perform a balancing exercise whilst having regard to the overriding objective to deal with cases fairly and justly.

66. Having taken into account the facts available to me, I find that this is not a case in which the Tribunal's discretion to admit a late appeal should be exercised.

67. The Appellant's application for its late appeal in respect of the VAT Assessments is therefore refused.

The Income Tax Penalty Assessments

68. I deal next with the income tax penalty assessments.

69. The Appellant has not provided clear details of the penalties being challenged nor clear reasons as to why the penalty assessments should be reduced.

70. The Directions required clarification of the penalty assessments to be provided. In response Mr Doshi provided an email dated 8 October 2022 to the Tribunal containing; (a) two columns, the first headed "Tax Year" listing the relevant tax years in question, the second headed "Quantum" listing pound sums for each year. The columns are referred to in the email as showing the "*Total late Penalties given to Mr Bharat Patel, for not filing his Self Assessment on time as per the Petition*", and (b) the following request "*We appeal on behalf of Mr Bharat Patel, for the quantum that exceeds the maximum penalty applicable as per the statutory terms for the tax year in question. We request you look into this matter and get back to us*". The only other information available is from the self-assessment account summaries provided by HMRC. These show an amount of interest and penalties for some but not all of the years – and the numbers do not match the numbers provided by Mr Doshi.

71. I have little option, therefore, but to find that the Appellant has failed to make a sufficient case for being given relief from his failure to comply with the relevant time limits for appealing those penalties.

72. The application for permission to appeal the Income Tax Penalty Assessments is therefore refused.

Amendment of this Application

73. The Appellant sought to amend this Application by introducing three additional VAT assessments. The assessments were for the periods 03/16, 06/16 and 09/16.

74. The Respondents objected on the basis that the list of assessments to be considered at today's hearing had been agreed specifically by the parties at the case management hearing on 26 September 2022 and listed in the Directions produced after that hearing. They also objected on the basis that the additional VAT assessments the Appellant sought to introduce were prime

assessments and not appealable, the appealable assessment letter being dated 5 April 2018 – which was after the date on which the Appellant’s original appeal had been submitted. Mr Doshi acknowledged that he was in possession of copies of the assessments prior to the case management hearing and that there was no good reason for him failing to ask for their inclusion other than the fact that he had overlooked them.

75. The Appellant did not reply to the Respondent’s objection and this was, therefore, an issue for me to determine at the outset of the hearing.

76. Taking into account the reason for the late appeal in respect of these assessments, I considered that it would not be an appropriate exercise of the Tribunal’s discretion to allow them to be added to the Application and so refused the Appellant’s request.

DECISION

77. The Appellant’s application for permission for late appeal of the VAT Assessments and the Income Tax Penalty Assessments is refused. Accordingly these proceedings are struck out.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

78. This document contains full findings of fact and reasons for the preliminary decision. Any party dissatisfied with this preliminary 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.

**VIMAL TILAKAPALA
TRIBUNAL JUDGE**

Release date: 14th MARCH 2023