Neutral Citation: [2024] UKFTT 954 (TC)

Case Number: TC09335

FIRST-TIER TRIBUNAL
TAX CHAMBER

Taylor House Tribunal Centre

Appeal reference: TC/2023/08890

SDLT – multiple dwellings relief – appeal allowed

Heard on: 1 July 2024
Written Submissions: 11 September 2024
28 September 2024
Judgment date: 24 October 2024

Before

TRIBUNAL JUDGE RUDOLF KC
MR DUNCAN MCBRIDE

Between

(1) BENJAMIN PACKMAN
(2) MIRANDA WOOD

Appellants

and

THE COMMISSIONERS FOR HIS MAJESTY'S REVENUE AND CUSTOMS

Respondents

Representation:

For the Appellant: Ms Louise Wise, Relatus Limited

For the Respondents: Ms Nina Stuart, litigator of HM Revenue and Customs' Solicitor's Office

DECISION

INTRODUCTION

1. The Appellants are Mr Benjamin Packman and Ms Miranda Wood. The Respondents are the Commissioners of His Majesty's Revenue and Customs ('HMRC').

2. On 6 September 2021 the Appellants purchased property. The Appellants contend that the property was, at the time of completion, two separate dwellings comprising a main house and an Annexe qualifying for tax relief. The Respondents submit that at that point it was a single dwelling, and no relief was available.

3. This therefore is the Appellants' timely appeal is to the First-tier Tribunal (Tax Chamber) ('the Tribunal') against HMRC's decision to issue closure notices on 7 March 2023 amending the Appellants' Stamp Duty Land Tax ('SDLT') return ('the return') increasing their chargeability to tax by disallowing the claim for Multiple Dwellings Relief ('MDR').

4. The return (after amendment by the Appellants) showed tax due in the sum of £21,750. The closure notices amended that to £34,750. The difference is therefore £13,000. There is no dispute about those figures.

PREAMBLE

5. Prior to the hearing we received a documents bundle of 196 pages. That included the notice of appeal and particularised grounds, HMRC's statement of case, a witness statement from Mr Packman and other documents some of which we will reference below. In coming to our decision if we have not mentioned a particular piece of evidence it does not mean we have not taken it into account.

6. We also received a legislation and authorities bundle of 297 pages and helpful skeleton arguments on both sides.

7. After the hearing in this case but before the decision was promulgated, the Tribunal, differently constituted, released its judgment in *Winfield v HMRC* [2024] UKFTT 734 (TC) ('Winfield'). As a result, the Appellants offered further written submissions to which HMRC responded. We are grateful for the crisp documents which ran, at the direction of this Tribunal, to no more than 5 pages each.

8. We record our gratitude to Ms Wise and Ms Stuart for the way they presented their respective cases both orally and in writing.

THE LAW

9. In order to place the findings of fact into context we set out our conclusions as to the law having taken into account the submissions on both sides.

10. First, no issue is taken with the validity of the enquiry in terms of its timeliness. As a result, we do not need to deal with that any further.

11. Secondly, it is not in dispute that the main house is residential property for the purpose of fulfilling section 116 (1) (a) of the Finance Act 2003 ('FA'). For completeness that states:

> ***116 Meaning of "residential property"***
>
> *(1) In this Part "residential property" means—*
>
> *(a) a building that is used or suitable for use as a dwelling, or is in the process of being constructed or adapted for such use, and*
>
> *(b) land that is or forms part of the garden or grounds of a building within paragraph (a) (including any building or structure on such land), or*

(c) an interest in or right over land that subsists for the benefit of a building within paragraph (a) or of land within paragraph (b);

and "non-residential property" means any property that is not residential property.

...

12. Thirdly, therefore, the sole question for us, derived from the FA, is whether the transaction involved the purchase of two interests such that the annexe existed as a separate single dwelling as residential property.

13. Paragraph 2 of Schedule 6B FA states (in material part):

TRANSACTIONS TO WHICH THIS SCHEDULE APPLIES

2 (1) This Schedule applies to a chargeable transaction that is–

(a) within sub-paragraph (2) or sub-paragraph (3), and

(b) not excluded by sub-paragraph (4).

2 (2) A transaction is within this sub-paragraph if its main subject-matter consists of–

(a) an interest in at least two dwellings, or

(b) an interest in at least two dwellings and other property.

...

14. Paragraph 7 (2) states:

(2) A building or part of a building counts as a dwelling if—

(a) it is used or suitable for use as a single dwelling, or

(b) it is in the process of being constructed or adapted for such use.

15. It is for the appellant to show the Annexe is suitable for use as a single dwelling on the balance of probabilities as, if they can, it will mean that the Closure Notices are excessive in amount.

16. The Upper Tribunal considered the issue in *Fiander and Brower v HMRC* [2021] UKUT 0156 ('Fiander'). This decision binds us. At [47- 48] they said:

47. The HMRC internal manuals on SDLT contain various statements relating to the meaning of "dwelling" and "suitable for use as a single dwelling", but these merely record HMRC's views and do not inform the proper construction of the statute.

48. We must therefore interpret the phrase giving the language used its normal meaning and taking into account its context. Adopting that approach, we make the following observations as to the meaning of "suitable for use as a single dwelling":

(1) The word "suitable" implies that the property must be appropriate or fit for use as a single dwelling. It is not enough if it is capable of being made appropriate or fit for such use by adaptations or alterations. That conclusion follows in our view from the natural meaning of the word "suitable", but also finds contextual support in two respects. First, paragraph 7(2)(b) provides that a dwelling is also a single dwelling if "it is in the process of being constructed or adapted" for use as single dwelling. So, the draftsman has contemplated a situation where a property requires change, and has extended the definition (only) to a situation where the process of such construction or adaption has already begun. This strongly implies that a property is not suitable for use within paragraph 7(2)(a) if it merely has the capacity or potential with adaptations to achieve

that status. Second, SDLT being a tax on chargeable transactions, the status of a property must be ascertained at the effective date of the transaction, defined in most cases (by section 119 FA 2003) as completion. So, the question of whether the property is suitable for use as a single dwelling falls to be determined by the physical attributes of the property as they exist at the effective date, not as they might or could be. A caveat to the preceding analysis is that a property may be in a state of disrepair and nevertheless be suitable for use as either a dwelling or a single dwelling if it requires some repair or renovation; that is a question of degree for assessment by the FTT.

(2) The word "dwelling" describes a place suitable for residential accommodation which can provide the occupant with facilities for basic domestic living needs. Those basic needs include the need to sleep and to attend to personal and hygiene needs. The question of the extent to which they necessarily include the need to prepare food should be dealt with in an appeal where that issue is material.

(3) The word "single" emphasises that the dwelling must comprise a separate self-contained living unit.

(4) The test is objective. The motives or intentions of particular buyers or occupants of the property are not relevant.

(5) Suitability for use as a single dwelling is to be assessed by reference to suitability for occupants generally. It is not sufficient if the property would satisfy the test only for a particular type of occupant such as a relative or squatter.

(6) The test is not "one size fits all": a development of flats in a city centre may raise different issues to an annex of a country property. What matters is that the occupant's basic living needs must be capable of being satisfied with a degree of privacy, self-sufficiency and security consistent with the concept of a single dwelling. How that is achieved in terms of bricks and mortar may vary.

(7) The question of whether or not a property satisfies the above criteria is a multi-factorial assessment, which should take into account all the facts and circumstances. Relevant facts and circumstances will obviously include the physical attributes of and access to the property, but there is no exhaustive list which can be reliably laid out of relevant factors. Ultimately, the assessment must be made by the FTT as the fact-finding tribunal, applying the principles set out above.

17. In *Ridgeway v HMRC* [2024] UKUT 00036 (TCC) ('Ridgeway') the Upper Tribunal considered the issue of planning permission. This decision also binds us. They said [at 65]:

We are satisfied that Parliament intended suitability for use as a dwelling to be determined by reference to objective factors. The likelihood of a planning authority taking enforcement action or granting retrospective permission, would not be a relevant, objective factor. Similarly, the likelihood of a landlord seeking to enforce a covenant in a lease would not be relevant. It is the existence of the restrictions which are relevant factors, not the likelihood of enforcement.

18. As to how those factors might be relevant, we note that the Upper Tribunal concluded [at 71]:

There may be cases where legal restrictions carry particular weight in the overall analysis and lead to a conclusion that a building is not suitable for use as a dwelling, but this is not such a case.

19. In *Winfield,* as we have said promulgated after the hearing of this case, and which was the subject of the written submissions we received, Judge Popplewell and James Robertson allowed the appeal in a case where privacy was central to the decision. They said:

> *15. The statutory test requires us to consider whether each dwelling is used or is suitable for use as a single dwelling. Fiander tells us that this must be assessed by reference to suitability for occupants generally and that the test is objective. It is a multifactorial assessment which requires us to take into account all the facts and circumstances. What matters is that the occupant's basic living needs must be capable of being satisfied with a degree of privacy, self-sufficiency and security consistent with the concept of a single dwelling.*
>
> *16. It is equally clear that the facts and circumstances, and weight which is attached to the facts and circumstances vary considerably, and we should be very cautious of deriving principles from other cases which have very different fact patterns.*
>
> *...*
>
> *19. It is clear that the physical configuration and facilities of the respective dwellings, which HMRC accept in their manuals as being "very important" and "of great importance" militate very strongly in favour of there being two dwellings. Each dwelling benefits from all of the facilities (kitchen, bathroom, living quarters etc.) required for occupation on a permanent basis. And HMRC appear to accept this. What they say is that the privacy, self-sufficiency and security of these dwellings is brought into question by the fact that the internal doors separating the two dwellings do not provide adequate separation; and the fact that the utilities are shared and are not under separate control requires the occupiers of dwelling 2 to have access to dwelling 1.*

20. [16] appears to have been in response to the taxpayer's submission recorded at [13.8] that:

> *Limited help can be given by previous decisions which turn on their own facts. So, for example HMRC rely on Dower v HMRC [2022] UKFTT 170 ("Dower") as authority that privacy is something which carries considerable weight. But in Dower, it was also true that there was no kitchen. And this should colour other elements of the judgment.*

21. We agree.

22. We were referred to a number of first instance decisions on both sides, however, for the reasons given in *Winfield* we do not derive any real assistance from them as their fact patterns are different, and none establish any new principle.

23. Both parties' attempts to piece together, jigsaw like, individual findings from individual cases is not in the end helpful where we must conduct a multi-factorial exercise on the facts as a whole as we find them to be in this case.

THE FACTS

24. We find the following facts as necessary for us to make our decision in line with *Fiander* in conducting the multi-factorial exercise as is required.

25. We heard from Mr Packman who was cross-examined. He was an honest and straightforward witness who made concessions as appropriate but stood his ground when challenged on other aspects of his evidence. We also received a number of documents including many useful photographs.

26. On 6 September 2021 the Appellants purchased a semi-detached property consisting of a main house with 5 bedrooms (all of which have curtains and are on the first floor), a garage

and an Annexe. Two of the three rear facing first floor windows are obscure glazed. A floorplan (not to exact scale) shows the following with the main house at the bottom (ground floor then first floor) and the Annexe at the top:

27. At the time of completion (as Mr Packman indicated was the position) the main house is accessed from the road through a large gravel driveway. There is one window looking out over this area on the ground floor with curtains. On the opposite side next to the garage (not shown on the floorplan) there is covered passageway leading from the driveway to the rear of the house. There is a lockable door in the driveway and a gate at the rear. There is a single obscure glazed window which is well above eye level. The rear patio doors in the lounge and the kitchen windows both have blinds.

28. Mr Packman accepted that there was an impingement upon the privacy of the occupiers of the main house if a person using the passageway chose to look in through the windows where the blinds would not be down the whole time. The same we conclude is true at the rear from the main house to Annexe and back. There is no additional security beyond lockable doors and windows in the main house and Annexe.

29. Doing the best we can from the photograph, the Annex is approximately 20 meters away from the main house and is an entirely separate building at the rear of (but not in) the garden behind the main house. It can be accessed through the covered passageway or through the main house. It has a bedroom, living area, full kitchen with a combination oven allowing cooking, grilling and microwaving (without mechanical ventilation), shower / toilet facilities and wall heating. There is a washing machine and dishwasher. There is storage space. The Annexe has a separate boiler with its own controls, a separate fuse box and internal water stop cock. It does not have a separate electricity or water meter and so the bills are joined, nor is there a fire safety certificate. The bedroom window that looks back into the garden has blinds. The kitchen window does not. The Annexe front door appears to us from the photograph to be obscured glazed.

30. The Annexe does not have its own land registry title. There is no separate planning permission recorded. It is separately rated for council tax as evidenced not only by the council website but with correspondence between the council and the previous tenant. It does not have its own separate royal mail address (as shown on their website) but receives post to 'A' to distinguish deliveries for the main house and there is a mailbox at the front of the main house with A marked on for this purpose. It also shares wifi with the main house. During the Appellants' period of purchase the Annexe had a sitting, rent paying tenant unconnected to the occupants of the main house. The exchange of contracts was delayed until the tenant had vacated the Annexe. The estate agent property details had referred to a separate Annexe.

31. The Appellants submitted the return. On 4 April 2022 an amendment to the return was sought by the claim for MDR with supporting materials including disclosure of those matters which may militate away from MDR being applied.

32. On 26 October 2022 the amended return was enquired into and HMRC sought information.

33. On 7 November 2022 the Appellants through their representatives provided the information sought.

34. After further exchanges of correspondence on 12 January 2023 HMRC set out their view of the matter that MDR was not applicable. The first reason HMRC relied upon was:

- *The physical location of the Annex and the resulting infringement on the privacy of the occupiers of both the main house and the Annex means that the Annex is not suitable for use as a dwelling by occupiers generally. This principle was set out by Scott J and Greenbank J in Fiander and Brower [UT/2020/0059] is that suitability for use must be assessed by suitability for occupants generally and not only for a particular type of occupant. In this case, it may be reasonable for a relative, guest or some other person connected with the occupiers of the house to live in the Annex, but not for a tenant or some other unconnected party. With respect to privacy, S6B, P7 FA2003 states that "Land that is, or is to be, occupied or enjoyed with a dwelling as a garden or grounds (including any building or structure on that land) is taken to be part of that dwelling". This therefore indicates that the garden can be taken to be part of the main dwelling, meaning that any time the occupier of the Annex is to access it by walking across the garden, they would be infringing on the privacy of those in the main dwelling.*

35. Further bullet point reasons were given but under the heading **Conclusion** HMRC wrote:

> *After reviewing the factors above, it is my view that the Annex was not suitable for use as a single dwelling on the effective date of transaction. This is because the Annex was not suitable for occupiers generally at the effective date of transaction, despite being suitable for occupiers that may be known or connected to the occupiers of the main house. The further points of the lack of a fire safety certificate, mechanical ventilation, lack of separate postal address and lack of planning permission explicitly allowing the Annex to be used as a single dwelling in its own right further support my view.*

36. On 30 January 2023 the Appellants through their representatives responded in detail. However, on 7 March 2023 HMRC issued the closure notices amending the amended return by requiring a further £13,000 in SDLT to be paid by eliminating the MDR.

37. On 22 March 2023 the Appellants appealed against that decision. On 11 April 2023 HMRC (through the original officer) reconsidered the position but came to the same view of the matter for essentially the same reasons.

38. On 28 April 2023 the Appellants accepted the offer of an independent review.

39. On 8 June 2023 HMRC (through an independent officer) upheld the view of the matter for the reasons given.

40. The Appellants remained aggrieved by the decisions and appealed to the Tribunal.

DISCUSSION AND ANALYSIS

41. Applying *Fiander* the Appellants essentially submit that an occupants' basic living needs would be met with a degree of privacy, self-sufficiency and security as the Annexe:

(1) has all the facilities for basic domestic needs as part of a separate dwelling including functioning kitchen, bathroom, living area and bedroom. It also has an independent heating system; separate fuse box and internal water stop cock.

(2) is separately rated for council tax and was rented out delaying slightly the completion whilst the tenant moved out. That demonstrates that the Annexe is suitable for occupation generally (as opposed to a limited class of occupier such as a relative).

(3) is suitable for use as a separate dwelling. It is a separate building with a separate, independent, external entrance. That access is at the very edge of the driveway of the main house. There is no need for an occupier to even pass the front door or windows to get to the entrance. That entrance is through a passageway which has a lockable gate. No windows or doors part of the main house are capable of being looked through whilst traversing the passageway. As a result, it is an entirely separate building with the relevant degree of security and privacy. That the back windows of the main house and the front of the Annexe face each other does not mean the relevant degree of privacy and security are not present. Considering *Winfield* which it is accepted is not binding, the physical attributes outweigh other matters.

(4) located as it beyond the back garden of the main house, making the garden a shared facility, does not make it part of the main house rather than its own dwelling.

42. They further submit that the absence of:

(1) planning permission does not mean the Annexe cannot be occupied as a separate dwelling. There are no conditions which make the Annexe unsuitable as a dwelling.

(2) separate title can have no bearing upon whether the Annexe is suitable as a single dwelling. As the Annexe is within the curtilage of the main house the lack of separate title is no surprise. Further the fact the Annexe cannot be sold separately does not assist when the dwelling can be used generally by occupiers for that purpose.

(3) separate utility meters, a separate postal address and fire certificate are administrative matters rather than ones that impact upon whether for MDR purposes the Annexe is a suitable as a single dwelling (albeit post has been received at 'Annexe' or with the letter A after the address)

43. Applying *Fiander* HMRC essentially submit that the main house and the Annexe are a single dwelling as:

(1) it is located at the back of the main house, beyond the garden within views of the windows at the back of the main house.

(2) at the time of completion, there is impinging upon security and privacy for occupants of both.

(3) the entrance at the side of the main house is accessible to occupiers of both impinging upon security and privacy of the occupants of each.

(4) they share the same postal address, single title and utility meters. In particular the Annexe cannot be sold separately.

(5) there is no planning permission to lawfully allow the Annexe to be used as a single dwelling and the letting previously cannot impact upon the claim for MDR.

(6) the separate council tax listing does not assist the Appellants as the test applied is different to that for MDR.

(7) future intended arrangements such measures to increase privacy are no part of the consideration as for MDR to be available the Annexe must be a separate dwelling at the time of completion.

44. HMRC submit that the Appellant has put a gloss on the *Fiander* test by promoting the question of whether a willing occupier would use the Annexe as rented accommodation when the test is as set out in the statute. In terms of *Winfield* this is another example of the Tribunal making an individual decision on the totality of the facts before it and making the multi-factorial assessment as required. In particular there is no 'hierarchy' of factors to take into account and none of the binding Upper Tribunal authorities says as such.

45. We have reflected upon all of the submissions made to us.

46. In our judgment the position is as follows. Applying *Fiander* and *Ridgeway*:

(1) Whether the Annexe is 'suitable' as a separate dwelling is something we must consider at the time of the purchase

(2) The Annexe must comprise a separate self-contained living unit and be suitable for residential accommodation which can provide the occupant with facilities for basic domestic living needs. Those basic needs include the need to sleep and to attend to personal and hygiene needs

(3) The suitability of the Annexe as a separate dwelling must be for occupants generally. It is not sufficient if the property would satisfy the test only for a particular type of occupant such as a relative

(4) What matters is that the occupant's basic living needs must be capable of being satisfied with a degree of privacy, self-sufficiency and security consistent with the concept of a single dwelling

(5) As far as planning permission is concerned what matters is the objective position, as opposed to the likelihood (or not) of, for example, enforcement action. What weight the absence of planning permission, or existence of conditions have, ultimately falls to be determined as part of the multi-factorial exercise.

(6) The question of whether a property satisfies the above criteria is a multi-factorial assessment, which should take into account all the facts and circumstances. This is an objective assessment. Relevant facts and circumstances will obviously include the physical attributes of and access to the property, but there is no exhaustive list which can be reliably laid out of relevant factors.

(7) There is no 'hierarchy' of features as such. Inevitably, however, what weight to give an individual feature can only be judged alongside the other features present. That is the essence of multi-factorial exercise.

(8) The starting point will be a consideration of the attributes of the property as if the basic domestic living needs cannot be met that will be the end of the matter as far as the question of whether the Annexe is a separate dwelling.

47. We begin therefore with the Annexe itself at the time of completion. In our judgment it is entirely suitable as a dwelling as something that meets basic domestic living needs. We remind ourselves of *Fiander*:

> *The word "dwelling" describes a place suitable for residential accommodation which can provide the occupant with facilities for basic domestic living needs. Those basic needs include the need to sleep and to attend to personal and hygiene needs. The question of the extent to which they necessarily include the need to prepare food should be dealt with in an appeal where that issue is material.*

48. Each of those is clearly present with the kitchen, bedroom and washing facilities within the Annexe. The suitability for use is buttressed by the boiler, heating and stop cock. The absence of a fire certificate or mechanical ventilation do not detract from that conclusion. The same is true of mixed utility bills. In the context of a premises so suitable as residential accommodation this administrative matter has very little weight when considering all the factors.

49. Having concluded that the basic domestic needs can be met by the Annexe we continue the multi-factorial assessment and remind ourselves again of *Fiander*:

> *What matters is that the occupant's basic living needs must be capable of being satisfied with a degree of privacy, self-sufficiency and security consistent with the concept of a single dwelling. How that is achieved in terms of bricks and mortar may vary.*

50. Before us HMRC place considerable reliance upon what they submit is a lack of privacy and security. As we have set out this was predominant in the reasons to disallow MDR as reflected by their view of the matter and the independent review. As Mr Packman properly accepted there was an impingement upon privacy at the front of the house if someone chose to walk that way passed the window rather than directly to the passageway. As we have found there is impingement upon the privacy of the users of the main house and the Annexe. The garden lies between both. Although some 20 metres away windows and doors face each other where blinds are not going to be down the entire time (where they exist).

51. However, as *Fiander* makes clear what matters is there is a *degree* of privacy and security. It is not (and deliberately not we would respectively suggest) couched in terms of absolutes. In our view any 'overlooking' at the front is no more than might occur by someone on the street given where the independent, lockable passageway providing access the Annexe is. As to the back, the Annexe is 20 metres away or so. Houses opposite each other on many roads are of a similar distance away. No one suggests that the privacy is compromised to an unacceptable degree, and we hold the same is true here. The fact that the occupier of the Annexe has to walk through the garden to get to the passageway on the very far side of it does not, in the context of this case, make the impingement upon privacy unacceptable. A fortiori, where, by definition, the owners of the main house have consented to the occupants of the Annexe's presence.

52. All of that is demonstrated by the fact that the Annexe was being used for rented accommodation as the evidence clearly shows. HMRC asserted in closing submissions that there was no evidence for this. There was ample evidence as we have set out.

53. In our judgment the degree of privacy available to both the main house and the Annexe allows the basic living needs to be satisfied. Further, there is sufficient security by reference in this case to the 'bricks and mortar' of both the main house and Annexe of which it was not suggested that the doors and windows were not all lockable and secure.

54. That also provides the route to the answer about the use generally as opposed to simply by a relative or some other connected person to the occupier of the main house. In the view of

the matter, it was concluded that it would not be suitable for a tenant. We disagree. Everything is there for the relevant needs of occupiers generally to be met. Not least, as we say, it was tenanted during the Appellants purchase process.

55. We do not agree that because the Annexe could not be separately sold at the time of completion that makes it any less suitable as a dwelling for people generally. It is suitable for use as a dwelling by those connected or unconnected with the occupiers. If independent saleability was a requirement of MDR being applicable, then we would expect to see that in the clearest terms either in the FA or in binding authority of the Upper Tribunal. Instead, section 116 FA and paragraph 2 of Schedule 6B FA are in very broad terms. *Fiander* requires an objective, multi-factorial assessment as to a building's attributes and how it may be used by occupiers generally to determine whether it is a dwelling or not.

56. In our judgment, the other points relied upon by HMRC in the context of this multi-factorial exercise are of little weight. The Annexe may not have planning permission but that does not make it any less a dwelling for these purposes. This is not, per *Ridgeway*, a case where there are restrictions which might have an impact upon the objective exercise. Equally, the lack of separate postal address in the context of this case is a technical observation: there is a separate mailbox, and post is regularly addressed to A. The sharing of wifi does not alter the overall assessment.

57. Standing back, having conducted the multi-factorial assessment objectively and at the time of completion we are satisfied that the Annexe is a dwelling within the meaning of the FA. It meets the basic domestic needs of occupiers generally with an appropriate degree of privacy and security.

CONCLUSION

58. For the above reasons the appeal is allowed. The Closure Notices are excessive in amount and should be reduced by £13,000 to restore the MDR originally claimed.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

59. 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.

NATHANIEL RUDOLF KC
TRIBUNAL JUDGE

Release date: 24th OCTOBER 2024