[2016] UKUT 301 (TCC)
Appeal number: UT/2016/0009

INCOME TAX – Enterprise Investment Scheme – ordinary and deferred shares – whether ordinary shares carried a preferential right to assets on a winding up – section 173 Income Tax Act 2007 – purposive construction and de minimis rule of interpretation – appeal dismissed

UPPER TRIBUNAL
TAX AND CHANCERY CHAMBER

FLIX INNOVATIONS LIMITED **Appellant**

- and -

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

TRIBUNAL: MR JUSTICE MANN
JUDGE GUY BRANNAN

Sitting in public at The Royal Courts of Justice, 7 Rolls Buildings, Fetter Lane London EC4 on 8 June 2016

Joseph Howard, counsel, for the Appellant

Simon Pritchard, counsel, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

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DECISION

1. The Enterprise Investment Scheme ("EIS") gives income tax relief to individuals who subscribe for shares in unquoted companies. Part 5 of the Income Tax Act 2007 ("ITA 2007") sets out the detailed conditions that must be satisfied in order to obtain EIS relief.

2. This appeal concerns the interpretation of one of those conditions, viz whether one class of shares of the appellant, Flix Innovations Limited ("the Company"), carried a preferential right to the company's assets on a winding up for the purposes of section 173(2)(aa) ITA 2007. The First-tier Tribunal ("FTT") (Judge Jonathan Richards) decided that HMRC were correct in refusing to authorise the Company to issue certificates confirming that the ordinary shares in question could benefit from EIS relief. The basis of the Judge's decision was that the ordinary shares carried a present or future preferential right to the company's assets on a winding up. The Company now appeals that decision.

3. The only issue in this appeal is whether, on a proper construction of section 173 (2)(aa) ITA 2007, the Ordinary Shares of the Company carried a preferential right to the Company's assets on a winding up. If they do, it was common ground that the amounts subscribed on the shares do not qualify for EIS relief.

4. Judge Richards also held that the Company did not have standing to bring an appeal against HMRC's decision to withdraw EIS relief claimed and already allowed in respect of shares that the Company had issued with a "termination date" falling after 22 May 2013. The Company has not appealed against that decision.

The facts

5. The facts found by the FTT were not in dispute. The following summary of the facts is taken from the FTT's decision and references in square brackets are to the relevant paragraphs of that decision.

6. The Company carried on a business of developing and providing an Internet-based method of delivering digital content to cinemas.

7. Initially, before the reorganisation described below, the Company had two classes of shares. The A Shares were held by the founders of the company, Mr Fearn and Mr Phelan ("the Founders") [11]. The B Shares were held by other investors. The A and B Shares had a nominal value of £0.0001 per share. There were 5,412,100 A Shares and 3,920,644 B Shares in issue [12]. The total nominal value of all the issued shares was, therefore, £933 [12].

8. In or around May 2013, it was decided to reorganise the Company's share capital in order to enable investors, other than the Founders, to inject further share capital of approximately £300,000, which was to be employed in the Company's business [15]. Originally, it was planned to cancel a number of the Founders' A

Shares, but this plan was abandoned because the Company did not have sufficient distributable reserves [17]. Further, although the Company would have been able to fund the repurchase out of capital, it was considered that the Company might not be able to make the required declaration of solvency [17].

9. In the light of these difficulties, it was decided that, instead of cancelling 1.5 million A Shares, a similar result could be achieved by converting 1.5 million A Shares into a new class of almost worthless non-voting Deferred Shares [18]. The remaining A Shares and B Shares would then be converted into a single class of Ordinary Shares [18]. Following the reorganisation, therefore, the issued share capital of the Company would consist only of Ordinary Shares and Deferred Shares.

10. On or about 13 June 2013, the shareholders of the Company agreed, by written resolution, to give effect to the proposed reorganisation by adopting new Articles of Association [19]. These new Articles provided:

> "3. SHARE CAPITAL
>
> The share capital of the Company on the date of adoption of these Articles is £1,084 divided into 9,332,744 Ordinary Shares and 1,500,000 Deferred Shares
>
> …
>
> 5 RIGHTS ATTACHING TO THE SHARES
>
> On a return of assets on liquidation or otherwise, the assets of the Company available for distribution among the members shall be applied (i) first in paying to the holders of the [Ordinary] Shares a sum equal to the nominal amount of each Share held by them, (ii) secondly in paying the holders of the Deferred Shares a sum equal to the nominal amount of such Deferred Shares, and (iii) thirdly the balance of such assets (if any) shall be distributed amongst the holders of the [Ordinary] Shares, pro rata (as nearly as may be) according to the nominal amounts paid up or credited as paid up on the Shares held by them respectively.
>
> Save for the return of the nominal value, the Deferred Shares shall not entitle the holders thereof to receive any assets of the Company on a return of assets on liquidation or otherwise."

11. The new Articles also provided that dividends could be paid on the Ordinary Shares, but that the Deferred Shares carried no rights to a dividend [20]. Furthermore, the Ordinary Shares carried one vote per share but the Deferred Shares carried no voting rights [20].

12. The effect of Article 5 of the new Articles was to give the Ordinary Shares a preferential right to a return of assets of the Company on a winding up. Article 5 required holders of Ordinary Shares to receive payment of the nominal value on those shares before the holders of the Deferred Shares received the nominal capital on their shares [27]. On a return of capital, therefore, there was, as Mr Howard described it before the FTT and us [27], a "sandwich" of rights:

(1) First, the holders of the Ordinary Shares would receive the nominal value of those shares of £933.

(2) Secondly, the holders of the Deferred Shares would receive the nominal value of those shares of £150.

5 (3) Finally, the holders of the Ordinary Shares alone would participate in any remaining surplus.

13. On 8 July 2013, the Company issued 1,657,000 Ordinary Shares for a total consideration of £331,400, thereby raising the desired fresh capital [25].

14. The Judge found [26], and it was common ground before us, that the
10 reorganisation of the Company's share capital in June 2013 was carried out entirely for commercial reasons [26]. There was no suggestion that the transactions were carried out for tax avoidance reasons.

15. On 6 August 2013, the Company submitted a Form EIS1 to HMRC, giving details of the new issue of Ordinary Shares on 8 July 2013. The Company made the
15 following declaration [28]:

> "the shares listed at 1. above … are ordinary shares which, at no time since they were issued, have carried any preferential rights to the company's assets on a winding-up…"

16. As the Judge found [29], Form EIS1 was a "compliance statement" for the
20 purposes of section 205 ITA 2007 by which the Company certified to HMRC that the requirements necessary for EIS relief to be available in respect of the issue of the Ordinary Shares were satisfied.

17. HMRC, however, decided on 30 September 2013 that the Ordinary Shares issued on 8 July 2013 did not qualify for EIS relief by virtue of section 173(2)(aa)
25 ITA 2007 on the basis that the shares carried a present or future preferential right to the Company's assets on a winding up [3] and [30].

18. The Company subsequently appealed against that decision.

The relevant statutory provisions

19. All the following statutory references are to ITA 2007.

30 20. Section 173, the provision at the centre of this appeal, sets out the "shares requirement" that must be satisfied in relation to shares in relation to which EIS relief is claimed. Insofar as relevant, section 173 provides as follows:

> 173 **The shares requirement**
>
> (1) The relevant shares must meet the requirements of subsection (2)…
>
35 > (2) Shares meet the requirements of this subsection if they are ordinary shares which do not, at any time during period B carry …

> (aa) any present or future preferential right to a company's assets on its winding up.
>
> (3) Shares meet the requirements of this subsection if they–
>
> (a) are subscribed for wholly in cash, and
>
> (b) are fully paid up at the time they are issued.

21. Section 159 provides that "Period B", referred to in the lead-in words of section 173(2), begins with the issue of shares and ends immediately prior to the "termination date" for those shares. The "termination date" is defined in Section 256. Typically, it is three years following the issue of the shares in question, although in certain circumstances not relevant to this appeal this period can be extended.

22. Section 203 provides that an individual can claim EIS Relief if that individual has received a *"compliance certificate"* in respect of the relevant shares.

23. Section 204 concerns *"compliance certificates"* and, in so far as relevant, provides:

> "204 **Compliance certificates**
>
> (1) A "compliance certificate" is a certificate which–
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> (a) is issued by the issuing company in respect of the relevant shares,
>
> (b) states that … the requirements for EIS relief are for the time being met in relation to those shares, and
>
> (c) is in such form as the Commissioners for Her Majesty's Revenue and Customs may direct.
>
> (2) Before issuing a compliance certificate in respect of the relevant shares, the issuing company must provide an officer of Revenue and Customs with a compliance statement in respect of the issue of shares which includes the relevant shares.
>
> (3) The issuing company must not issue a compliance certificate without the authority of an officer of Revenue and Customs…
>
> (5) If an officer of Revenue and Customs–
>
> (a) has been requested to give or renew an authority to issue a compliance certificate, and
>
> (b) has decided whether or not to do so,
>
> the officer must give notice of the officer's decision to the issuing company."

24. Section 205 provides that a "compliance statement" is a "statement, in respect of an issue of shares, to the effect that … the requirements for EIS relief … (a) are for the time being met in relation to the shares to which the statement relates, and (b) have been so met at all times since the shares were issued." The statement must contain a "declaration that the statement is correct to the best of the issuing company's knowledge and belief".

25. Section 206 entitles a company to appeal against an Officer's refusal to authorise the issue of a *"compliance certificate"*.

Decision of the First-tier Tribunal

26. In the FTT, Mr Howard, who appeared for the company before the FTT and before us, argued that:

(1) construed purposively, the meaning of "preferential right" in section 173(2)(aa) should be given its ordinary commercial meaning and not a highly technical meaning. The Ordinary Shares bore the risk and reward of the Company's business and were the kind of shares that Parliament intended to benefit from EIS relief. They should not be excluded from that relief by an insignificant preferential right; and

(2) the *de minimis non curat lex* principle of statutory interpretation applied to 173(2)(aa) and that Parliament should be taken to have intended that purely trivial preferential rights should be ignored.

27. The FTT noted [56] that the provisions dealing with EIS relief in ITA 2007 were lengthy, running to some 45 pages in Tolley's Yellow Tax Handbook. The conditions for relief contained in Part 5 contained qualifications and exceptions. The FTT found [56] that Part 5 was a "closely articulated" set of provisions, citing the decision of Lord Millet in *Collector of Stamp Revenue v Arrowtown Assets Ltd* [2003] HKCFA 46 at [149]. Judge Richards therefore concluded that if Parliament had intended small or insignificant preferential rights to be ignored in applying section 173(2)(aa) it would have done so expressly.

28. Further support for that view was contained in sections 213 to 215 ITA 2007 which demonstrated that Parliament had turned its mind to situations where small or insignificant matters should be ignored [57]. In the FTT's view, the failure by Parliament to provide specifically for small preferential rights in the "closely articulated" EIS regime evidenced the necessary contrary intention which prevented the *de minimis* principle from applying [58].

29. The FTT also drew inferences from the statutory procedure necessary for an investor to claim relief. It was necessary for a company to certify to HMRC that all the conditions of EIS relief (including that in section 173(2)(aa)) were satisfied. Although lawyers may well be aware of the *de minimis* principle, the FTT considered that it was doubtful whether directors of small companies would be aware of it. If Parliament had intended that a company could properly make a certification, even in circumstances where the shares issued carried small preferential rights, it would have said so expressly [59].

30. In response to the Company's submission that the purpose of the statute was to give EIS relief in circumstances where individuals were subscribing for shares that carried "genuine economic risk", the FTT held that the purpose of the statutory provision had to be determined from the words of the statute concerned (*Barclays Mercantile Business Finance v Mawson* [2004] UKHL 52. The FTT stated [60]:

> "Given the words of the statute used, I consider it is more accurate to say that Parliament intends relief to be available in connection with shares that carry 'genuine economic risk' only where those shares do not also carry any preferential right to assets on a winding up."

5 31. The FTT considered [61] an extract from HMRC's published manuals (paragraph VCM12020) which stated:

> "The rights carried by ordinary shares in some cases may be preferential as compared with the rights of deferred shares, but this is not necessarily so. In particular, where deferred shares carry a purely
> 10 theoretical right to a residue of assets in a winding up (for example where, in the case of a very small company, after the first £20 million has been distributed to ordinary shareholders the deferred shareholders are entitled to 1 p per share), we do not regard the ordinary shares as carrying a preferential right."

15 32. The FTT observed at [61] that this extract simply set out HMRC's view of the law rather than principles of law which were binding on HMRC or the Tribunal. In any event, the FTT concluded that the statement by HMRC was aimed at a different situation, namely a situation where the rights of a deferred share to participate in assets on a winding up was so contingent as not to be meaningful. In this case, the
20 preferential rights of the Ordinary Shares were not contingent.

33. Accordingly, the FTT concluded that the preferential rights to the Ordinary Shares could not be ignored and therefore dismissed the Company's appeal.

Discussion

34. This appeal raises a short point of statutory construction.

25 35. Mr Howard accepted that the Ordinary Shares carried a preferential right to the Company's assets on its winding up. That right was, according to Mr Howard, negligible. Essentially, Mr Howard submitted that the words "carry any present or future preferential rights" in section 173(2)(aa) should be construed purposively and/or in accordance with the *de minimis* principle to ignore the preferential rights
30 carried by the Ordinary Shares.

36. We note, as Mr Pritchard submitted, that the words in section 173(2)(aa) refer to "*any*… preferential right." Giving those words their ordinary meaning, this seems to us a clear indication that any description of preferential right, no matter how small, disqualifies the shares in question from benefiting from EIS relief.

35 37. Mr Howard accepted that the *de minimis* principle would be excluded if the statutory wording indicated a contrary intention. In *Boxmoor Construction Ltd v HMRC* [2016] All ER (D) 67 this Tribunal (Judge Sinfield and Judge Powell) cited at [43], with approval, a passage in *Bennion on Statutory Interpretation*: *A Code* (6th ed, 2013) at section 343 which states that:

> "Unless the contrary intention appears, an enactment by implication imports the principle of the maxim *de minimis non curat lex* (the law does not concern itself with trifling matters)."

38. The Tribunal observed at [43]:

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> "As *Bennion* acknowledges, the contrary intention may be ascertained from the words of the legislation or, by implication, from the purpose of the legislation."

39. In our view, the word "any" in section 173(2)(aa) is an indication of a contrary Parliamentary intention i.e. an intention to exclude the application of the *de minimis* rule.

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40. As regards purposive construction, Mr Howard argued that the purpose of Parliament, reflected in section 173 ITA 2007, was to restrict EIS relief to ordinary shares which were genuine equity shares i.e. shares which carried the economic risk and reward of ownership. The Ordinary Shares, he argued, were just such shares. The words "preferential right to a company's assets on its winding up" should be construed purposively to give effect to Parliament's intentions. In addition, those words should be given their ordinary commercial meaning. The Ordinary Shares were ordinary share capital and any preference was only created, indirectly, by the terms of the valueless Deferred Shares. The preferential right to assets of the Ordinary Shares on the winding up was so minimal that when interpreted from a commercial standpoint it was correct to ignore it.

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41. As regards purposive construction, this Tribunal recently made the following helpful observations in *HMRC v Trigg (a partner of Tonnant LLP)* [2016] UKUT 165 (TCC) (Asplin J and Judge Berner) as follows:

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> "16. The application of purposive construction does not mean that the literal meaning of the statutory language is to be ignored. It will often be – indeed it must be so in the vast majority of cases – that the purpose of a statutory provision which is discerned from the words of the statute will be the same as the literal meaning of those words. The will of Parliament finds its expression in the statutory language. The courts have identified certain types of statutory provision as less susceptible to a purposive construction that does not accord with the literal meaning. As Lewison J said in this tribunal in *Berry v Revenue and Customs Commissioners* [2011] STC 1057, in summarising the development of the *Ramsay* principle, at [31]:
>
> '(vi) … the more comprehensively Parliament sets out the scope of a statutory provision or description, the less room there will be for an appeal to a purpose which is not the literal meaning of the words. (This, I think, is what Arden LJ meant in *Astall v Revenue and Customs Comrs* [2010] STC 137 at [34], 80 TC 22 at [34]. As Lord Hoffmann put it in an article on *'Tax Avoidance'* ([2005] BTR 197): 'It is one thing to give the statute a purposive construction. It is another to rectify the terms of highly prescriptive legislation in order to include provisions which might have been included but are not actually there': see *Mayes v Revenue and Customs Comrs* [2009] EWHC 2443 (Ch) at [30], [2010] STC 1 at [30].)'

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....

> 33. We do not consider that it is possible to identify a principle that merely because legislation is closely-articulated, or prescriptive in nature, it is as a general matter somehow less susceptible to a purposive construction. That may be the conclusion that follows from construing a particular provision purposively, but it is not in itself an inhibition on such construction. There may, as Lewison J described in *Berry*, be less room for purposive construction to give a different answer from a literal construction, but that can only be discerned by applying a purposive construction. The principle of purposive construction applies to all legislation, whatever its nature or character. The task for the courts and tribunals, in all cases, is to construe the statutory language of a particular provision in its context and having regard to the scheme of the legislation as a whole in order to ascertain and give effect to its purpose. Even within closely-articulated or prescriptive legislation there may be individual provisions which fall to be construed purposively in a way which would be different from a literal construction. The judgment of the Supreme Court in *UBS* [*UBS AG & Anor v Revenue and Customs* [2016] UKSC 13 [2016] 1 WLR 1005, [2016] STC 934, [2016] WLR(D) 133] is the most recent example.
>
> 34. That is, however, no more than an exercise of construction. Whatever underlying purpose may be identified, it is not the task of the courts to import a different meaning to the provision in question than can properly be attributed to it, merely because of a perception that such a meaning would better suit the purpose so identified. That, to adopt the words of Lord Hoffmann in his *British Tax Review* article in 2005, referred to by Lewison J in *Berry*, would be an exercise in rectification and not construction.
>
> 35. There is also, in our judgment, a distinction between the policy behind, or the reason for, the inclusion of a particular provision in the legislative scheme and the purpose of that provision. Parliament might wish to achieve a particular result as a general matter, and legislate for that reason or in pursuit of that policy. But if the statutory language adopted by Parliament displays a narrower, or more focused, purpose than the more general underlying policy or reason, it is no part of an exercise in purposive construction to give effect to a perceived wider outcome than can properly be borne by the statutory language."

42. Although we are minded to accept the general policy of the EIS legislation was, as Mr Howard submitted, to limit relief to ordinary shares which carried the risk and reward of ownership, Parliament implemented this policy by limiting relief, *inter alia*, to those ordinary shares which did not carry *any* present or future preferential rights to assets on a winding up. Parliament did not say that the right to relief was restricted only as regards shares where the preference rights were significant or material; it specifically said that relief was denied if *any* preferential right to a return of capital existed. As this Tribunal said at [35] in *Trigg*, purposive construction cannot be used to give effect to a perceived wider policy in cases where the words used will not bear that meaning.

43. We also accept that Part 5 ITA 2007 is, as the FTT found, "closely articulated" legislation. Again, as this Tribunal said in *Trigg* at [33], the fact that the relevant legislation is highly detailed, prescriptive or "closely articulated" does not exclude the general principle that the statutory words must receive a purposive construction. Nonetheless, it is true, as Lewison J indicated in *Berry*, that highly prescriptive or formulaic legislation will often give less scope for a purposive interpretation resulting in a meaning which is different from the literal meaning.

44. In this case, the FTT concluded that, in the case of the "highly articulated" provisions of Part 5 ITA 2007, it was unlikely that Parliament would have intended to permit a small or insignificant preferential right to be ignored in applying section 173(2)(aa) without doing so expressly. We agree. In the context of the highly detailed provisions of Part 5 ITA 2007 and the use of the word "any" in section 173(2)(aa) it is impossible to ignore the preferential rights carried by the Ordinary Shares. To do so would, in Lord Hoffmann's words, be to rectify the language of the statute rather than to construe it purposively.

45. Mr Howard submitted that the fact that Parliament, in sections 213-215 ITA 2007, had enacted a version of the *de minimis* rule in relation to value received back by an investor from the shares in respect of which EIS relief had been claimed. This was, he said, an example of a situation that had been foreseen by Parliament. In this case, Parliament has simply not foreseen the problem of insignificant preferential rights. Parliament intended, according to Mr Howard, to enact commercially sensible rules rather than draconian provisions in which a negligible preference right could exclude EIS relief.

46. Section 213 ITA 2007 provides for total or partial withdrawal of EIS relief where the investor receives any value from the issuing company. Section 214 ITA 2007, however, provides an exception to the withdrawal of that relief, in certain circumstances, in relation to a receipt "of insignificant value". Section 215 (2) ITA 2007 then defines a receipt "of insignificant value" as being a receipt which is either no more than £1,000 or, if more than £1,000, is insignificant in relation to the amount subscribed by the investor for the relevant shares.

47. Far from supporting Mr Howard's argument, we consider that, in the context of a detailed and self-contained statutory regime, sections 213-15 ITA 2007 indicate that, where Parliament intended that inconsequential matters should be disregarded, it said so expressly. We therefore reject Mr Howard's argument.

48. In relation to the reliance placed by the FTT [59] on the statutory procedure for claiming EIS relief, Mr Howard argued that the FTT had set the bar too high. Mr Howard accepted that most company officers would not be aware of the *de minimis* principle when completing their compliance statement. Those officers would, however, recognise shares that were either labelled as preference shares or shares which carried a preference, which was not trivial, as being shares which carried preferential rights which were forbidden by section 173(2)(aa).

49. The requirement that a Company must certify to HMRC that all the conditions of EIS relief (including that in section 173(2)(aa)) are satisfied, effectively required the Company in this case to make a declaration to HMRC that the shares being issued did not carry any preferential rights to assets on a winding up. That requirement seems to us a clear "bright line" test (as Mr Pritchard described it), which would have been much easier for a company officer to understand, than a test which, on Mr Howard's argument, required an application of the *de minimis* test or a test which required "a normal commercial interpretation" of the words "carry…any… preferential right". We therefore reject Mr Howard's submission.

50. As regards the extract from HMRC's published guidance referred to at paragraph 32 above, we agree with the FTT that this simply reflected HMRC's interpretation of the law and that it dealt with an entirely different situation from that in the present case i.e. contingent deferred rights in circumstances where those deferred rights were purely theoretical. In this case, the preferential rights of the Ordinary Shares are not theoretical and are not contingent.

51. We have, therefore, reached the same conclusion as the FTT and for similar reasons. There was, however, one point on which we differ from the FTT. At [63] the FTT concluded, noting that it was not necessary for its decision, that if there were scope for small preferential rights to be ignored, the preferential right attaching to the Ordinary Shares would be sufficiently small to be ignored. The FTT regarded the preference attaching to the Ordinary Shares of £933 out of a total issued share capital of £2.2 million (which presumably includes share premium as well as nominal capital) as *de minimis*.

52. First, we reject Mr Howard's submission that the FTT's conclusion was a finding of fact which cannot be disturbed by this Tribunal. It seems to us that the conclusion that the facts as found fell within the scope of *de minimis* principle is a conclusion on the application of a legal test or at least a question of mixed fact and law which falls within this Tribunal's jurisdiction to review on appeal.

53. Secondly, although nothing turns on the point, because of the conclusions we have reached above, we think that the correct comparison would be to compare the £933 preference with the nominal share capital on the Deferred Shares in deciding whether the £933 was *de minimis*. On this basis, the £933 preference cannot, in our view, be described as *de minimis*.

54. In the course of our discussions on this point, however, Mr Howard argued that the £933 preferential right should be compared against the value of the Ordinary Shares in deciding whether to apply the *de minimis* test. The value of the Ordinary Shares could fluctuate during the subscription period or during the period beginning with the issue of those shares and ending with the "termination date" as defined by section 256 ITA 2007 (usually three years). This would lead to the conclusion that, if it were correct to apply the *de minimis* principle to the preferential rights carried by the Ordinary Shares, then the application of that principle would (as Mr Howard was driven to accept) have to be monitored throughout the three-year period, as the value of the Company's shares fluctuated, to ensure that the value of the preferential rights

remained *de minimis*. This seemed to us to be a strange and unnecessarily complicated conclusion which, of itself, indicated that Mr Howard's argument could not be correct.

55. In our judgment, as regards the reasons necessary for its decision, the FTT's decision disclosed no error of law. We therefore dismiss this appeal.

56. Any application for costs in relation to this appeal must be made within one month after the date of release of this decision. As any order in respect of costs will be for a detailed assessment, the party making an application for such an order need not provide a schedule of costs claimed with the application as required by rule 10(5)(b) of the Tribunal Procedure (Upper Tribunal) Rules 2008.

MR JUSTICE MANN

JUDGE GUY BRANNAN

RELEASE DATE: 05 JULY 2016