

12487



**FIRST-TIER TRIBUNAL  
PROPERTY CHAMBER  
(RESIDENTIAL PROPERTY)**

**Case reference** : **LON/00AW/LSC/2016/0115**

**Property** : **Point West Building, 116 Cromwell Road, London SW7 4XA**

**Applicant** : **Point West GR Limited**

**Representative** : **Mr K Gunaratna of Counsel instructed by Fladgate LLP**

**Respondents** : **The lessees listed in the updated schedule filed by Wallace LLP**

**Representative** : **In part represented by Mr D Dovar of Counsel instructed by Wallace LLP**

**Type of application** : **For the determination of the reasonableness of and the liability to pay a service charge**

**Tribunal members** : **Judge N Hawkes  
Mr L Jarero BSc FRICS**

**Date and venue of hearing and date of inspection** : **10<sup>th</sup> October 2017 at 10 Alfred Place, London WC1E 7LR  
inspection 16<sup>th</sup> October 2017**

**Date of decision** : **17<sup>th</sup> November 2017**

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**DECISION**

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## **Decisions of the Tribunal**

- (1) The total sum allocated to Total Residential Expenditure falls to be reduced by £256,167.60 and the total sum allocated to the Commercial Expenditure falls to be increased by an identical amount.
- (2) It is reasonable for each of the nine additional car parking spaces to carry the weight of 50% of one of the pre-existing car parking spaces when determining the percentages payable by the car park lessees.
- (3) The Tribunal is not satisfied that it is reasonable to allocate any part of expenditure relating to the lifts to Commercial Expenditure.
- (4) Any application for an order under section 20c of the Landlord and Tenant Act 1985 must be filed and served within 14 days of the date of this decision and any response to such an application must be filed and served within 14 days thereafter.

## **The application**

1. By an application dated 10<sup>th</sup> March 2016, the applicant sought a determination pursuant to s.27A of the Landlord and Tenant Act 1985 ("the 1985 Act") in respect of the proposed service charge expenditure for a ten year programme of major works which the applicant intends to undertake to the Point West Building, 116 Cromwell Road, London SW7 4XA ("Point West") in the years 2016 to 2025. The programme is referred to by the parties as the "Capital Expenditure Plan" or "CAPEX Plan".
2. By a Decision dated 24<sup>th</sup> March 2017, the determinations made by the Tribunal on the issues raised in the application dated 10<sup>th</sup> March 2016 include the following:

*(5) The Tribunal determines in respect of the costs set out in the CAPEX Plan for the years 2016 to 2020 inclusive that the sums claimed by the applicant in respect of each service charge year are reasonable and payable.*

*(6) The Tribunal directs that, by 4pm on 8<sup>th</sup> May 2017, the applicant shall serve a breakdown of the CAPEX Plan expenditure for the service charge years 2016 to 2020 on the leaseholders, in accordance with Paragraph 83 below.*

*(7) Any leaseholder who wishes to raise a dispute concerning the issue of apportionment shall, on or before 4pm on 19<sup>th</sup> June 2017, apply to the Tribunal for a determination.*

3. In accordance with paragraph (7) of the Tribunal's Decision dated 24th March 2017, certain of the respondents applied to the Tribunal for the determination of a dispute concerning the proposed apportionment of the sums which the Tribunal has determined are reasonable and payable.

### **The hearing**

4. The applicant was represented by Mr Gunaratna of Counsel, instructed by Fladgate LLP, at the hearing and 102 of the respondents were represented by Mr Dovar of Counsel, instructed by Wallace LLP ("the respondents"). The lessees who were not represented by Wallace LLP took no part in the hearing.
5. The Tribunal heard oral evidence from:
  - (i) Mr Felix Lo, the long leasehold owner of Flat 811 Point West;
  - (ii) Mr Derek Nicholson of D. R. Nicholson Limited (who was formerly employed by Prime Building Consultants Limited ("Prime")) and who has been involved in the management of the Point West complex; and
  - (iii) Mr Satish Lakhani, an accountant employed by Point West Management Services Limited.

### **The background**

6. Point West is a mixed residential and commercial development on the Cromwell Road which is situated close to the junction with Gloucester Road, on the site of the old West London air terminal.
7. Point West comprises 399 apartments (352 flats on floors one to nine and 47 penthouse flats on floors 10 to 18); 320 parking spaces; approximately 20,000 square metres of commercial space; and a private road on three out of four sides of the complex.
8. The commercial space is let to J Sainsbury Plc ("Sainsbury's") and David Lloyd Leisure Limited ("David Lloyd"). The Tribunal noted, on carrying out an inspection, that both Sainsbury's and David Lloyd have sublet parts of their premises to other commercial tenants.
9. The core residential block is spread over 18 floors. It has a 24 hour concierge service; multiple lifts; and various ancillary services. The penthouses are known as "Sky Apartments" and there is a separate Sky

Reception which services these apartments on the tenth floor of the block.

10. The Tribunal has been informed that Point West was originally constructed approximately 60 years ago, with the residential building being converted, extended and/or refurbished in a piecemeal phased operation some 15-30 or more years ago by at least three different developers.
11. Point West is bounded by London underground lines which are operated by Transport for London ("TfL"). The leasehold part of the Point West complex is suspended over the underground lines on a deck supported by girders. TfL maintains rights and/or interests in relation to parts of the land, with the applicant's title being a part freehold and part long leasehold estate (registered at H.M. Land Registry under title numbers 301583, GL416811, BGL26695 and BGL31738).
12. The applicant acquired Point West on 4<sup>th</sup> July 2014 from an unrelated company known as Point West London Limited. Point West London Limited went into administration in June 2012 and, on 30<sup>th</sup> July 2014, it went into a creditors' voluntary liquidation. It appears that Point West London Limited failed to adequately repair and maintain the Point West complex.
13. The Tribunal inspected the Point West Complex on the afternoon of 16<sup>th</sup> October 2017.

### **The issues**

14. The Fifth Schedule of the residential leases provides that the service charge expenditure is to be subdivided into a number of different headings, namely, Total Estate Expenditure, Total Residential Expenditure, Car Park Expenditure, Commercial Expenditure and, in the case of some of the apartments, Sky Lobby Expenditure.
15. In summary:
  - (i) Total Estate Expenditure is expenditure relating to the common parts which does not fall under any of the other headings.
  - (ii) Total Residential Expenditure is expenditure relating to the common parts which are exclusively used for residential purposes.
  - (iii) Car Park Expenditure is expenditure solely relating to the common parts of the car park.

(iv) Commercial Expenditure is expenditure relating solely to the commercial common parts.

(v) Sky Lobby Expenditure is expenditure relating to the Sky Apartments.

16. The residential tenants are required to make payments in respect of Total Estate Expenditure, Total Residential Expenditure and, where applicable, Sky Lobby Expenditure. There are also separate car parking leases under which the lessees are required to make payments in respect of Total Estate Expenditure and Car Park Expenditure.

17. The individual tenant's percentage contribution under each heading, where relevant, is set out in the particulars of each lease. However, these percentage contributions have been varied by the landlord over the years.

18. Paragraph 4 of the Fifth Schedule to the residential leases provides:

*"The landlord shall be entitled in its absolute discretion:-*

*(a) to determine whether items of expenditure fall under Total Estate Expenditure or Total Residential Expenditure or Car Park Expenditure or Commercial Expenditure; and*

*(b) to apportion items of expenditure between Total Estate Expenditure and/or Total Residential Expenditure and/or Car Park Expenditure and/or Commercial Expenditure in such manner as it deems appropriate; and*

*(c) to apportion items of expenditure falling under Total Estate Expenditure between Total Residential Expenditure and/or Car Park Expenditure and/or Commercial Expenditure in such manner as it deems appropriate."*

19. Paragraph 11 of the Fifth Schedule to the residential leases provides:

*"The Landlord may from time to time at its discretion in the event of any circumstances which it reasonably regards to be relevant (a) vary either or both of the Service Charge percentages payable by the Tenant as specified in Paragraph 5 of the Particulars and/or (b) specify different percentages applicable to different items of expenditure within either or both of the Total Estate Expenditure and the Total Residential Expenditure respectively in either case in such manner as the Landlord reasonably deems fair and appropriate upon giving to the Tenant written notice to that effect..."*

20. Pursuant to its lease, Sainsbury's pays no service charge contribution. David Lloyd currently pays a contribution of 12.5% of the Total Estate Expenditure.
21. The parties agree that the Tribunal has jurisdiction, pursuant to section 27A of the Landlord and Tenant Act 1985 ("the 1985 Act"), to determine the manner in which the service charge is to be apportioned and that the Tribunal must consider the issue of apportionment afresh. In this context, the Tribunal was referred to *Windermere Marina Village v Wild* [2014] UKUT 0163, *Sheffield City Council v Oliver* [2017] EWCA Civ 255, and *Gater v Willington Real Estate* [2014] UKUT 0561 (LC).
22. The Tribunal considered paragraph 45 of *Windermere Marina Village v Wild* and raised the question of whether it was necessary to notify any third party, for example David Lloyd, of these proceedings. The Tribunal adjourned in order to enable the parties to obtain instructions on this issue. Following a short adjournment, the parties agreed that no third party needs to be notified of these proceedings.
23. The Tribunal also considered paragraph 46 of *Windermere Marina Village v Wild* and invited submissions from the parties as to which words of the relevant clauses of the lease should be struck out pursuant to sub-section 27A(6) of the 1985 Act.
24. The parties agreed that the Tribunal has a broad discretion to consider what is reasonable and that, insofar as the wording of the leases is inconsistent with this broad discretion to apply a reasonableness test to the issue of apportionment, it is void.
25. The issues currently remaining in dispute are as follows:
  - (i) The proposed split of the Estate CAPEX Plan expenditure between Total Residential Expenditure and Commercial Expenditure. It is not in dispute that 5% of the Estate CAPEX Plan expenditure which forms the subject matter of this application should be allocated to the Car Park Expenditure.
  - (ii) Whether the 5% of the Estate CAPEX Plan expenditure which has been allocated to Car Park Expenditure should be divided by the number of car parking leases or by the number of car parking spaces in order to ascertain the percentage payable by the lessees.
  - (iii) Whether any part of the expenditure relating to the lifts should be assigned to Commercial Expenditure.

## **The Tribunal's determinations**

26. The Tribunal is mindful of the fact that it is being asked to assess the reasonableness of the apportionment of payments on account of budgeted expenditure.
27. In reaching its determinations under the three headings below, the Tribunal has taken into account all of the submissions contained in the parties' skeleton arguments and the manner in which those submissions were expanded upon during the course of the hearing.
28. The Tribunal has also taken into account the parties' statements of case and the other documents to which it was referred and/or which it was asked to consider during the course of the hearing, as well as its findings on inspecting the Point West complex.
29. The parties agree that it is sufficient for the Tribunal to determine how, if at all, the proposed apportionment is to be adjusted; it is not necessary for the Tribunal to specify the sum which will be payable by each of the 399 leaseholders.
30. It is anticipated that the calculation of the sum payable by each leaseholder will be a straightforward matter of arithmetic. However, in the event of any dispute as to the calculation, any affected party may make an application to the Tribunal by 12<sup>th</sup> January 2018.

### ***Total Estate CAPEX Plan Expenditure***

31. Of the CAPEX costs which comprise the Estate CAPEX Plan expenditure in a table of expenditure which has been provided to the Tribunal, the applicant intends to assign 12.5% to Commercial Expenditure and 87.5% to Total Residential Expenditure and Car Park Expenditure combined.
32. In summary, the respondents' case is as follows:
  - (i) The landlord has chosen to move from the fixed percentages under the leases and therefore the Tribunal must consider the matter afresh.
  - (ii) The appropriate percentage to be assigned to David Lloyd may be 13.5% rather than 12.5%.
  - (iii) The floor area of Sainsbury's is greater than that of David Lloyd and the applicant has not taken Sainsbury's into account at all in making its apportionment.

- (iv) The fact that Sainsbury's does not actually contribute to the relevant expenditure under the terms of its lease is irrelevant to the determination. Sainsbury's has rights of support and protection and it may well be that the absence of any service charge is due to an increase in the premium which was obtained on the demise. The critical factor is that Sainsbury's will benefit from the proposed expenditure, in particular, from work to the roof and to the structure.
- (v) If the fact that a commercial tenant did not contribute was relevant then, if there were a surrender and regrant of David Lloyd's lease and if David Lloyd paid nothing under the terms of the new lease, all of the estate costs would fall to be paid by the residential lessees which cannot be correct. If a landlord enters into a lease which does not require a commercial tenant to contribute to the estate costs (a matter over which the leaseholders do not have a say), the landlord must take the risk that there will be a shortfall.
- (vi) Whether or not a commercial lease pursuant to which the tenant does not contribute towards estate costs predates the residential leases is irrelevant because the residential tenants will be aware that they can apply to the Tribunal for a determination if the apportionment of estate costs is not reasonable.
- (vii) The applicant has adopted a method of apportionment which has been applied by its predecessor and has not carried out a detailed analysis.
- (viii) Of the proposed Estate CAPEX Plan expenditure, 25% should be allocated to Commercial Expenditure, 5% should be allocated to Car Park expenditure and 70% should be allocated to Total Residential Expenditure. Alternatively, the sums payable by the residential tenants should be reduced by at least 6%. It is permissible for the Tribunal to adopt a "broad-brush" approach rather than consider each item line by line.

33. The applicant maintains that its proposed ratio of 87.5% residential to 12.5% commercial is justified and appropriate, given that:



- (i) It almost precisely mirrors the percentages fixed by the respondents' leases when demised, being 86.86% residential to 13.14% commercial.
- (ii) It is in fact much better for the residential tenants than a ratio historically adopted by a previous landlord who allocated the entirety of the Total Estate Expenditure to the residential tenants.
- (iii) Under the terms of Sainsbury's lease, the applicant will not receive any contribution whatsoever to the CAPEX service charge costs from Sainsbury's. Sainsbury's lease was in place before the grant of any of the residential leases. Accordingly, the residential leases were granted in the knowledge that Sainsbury's would not be making a contribution.
- (iv) David Lloyd is not obliged to contribute a pre-set percentage but rather a proportion of the Total Estate Expenditure which is reasonably certified by the applicant as being a fair proportion attributable to its own demised premises. The applicant proposes to generally keep this at 12.5% being the figure which is set out in a determination of J A B McIndoe FRICS of 20 May 2004.
- (v) The proposed ratio is one which the applicant has applied to the sub-division of Total Estate Expenditure costs since it acquired the estate and which has never previously been challenged by the respondents.
- (vi) The proposed ratio also closely corresponds with those parts of the Point West Estate which will be the subject of the proposed CAPEX works, given that these will principally affect the building in which the residential flats, the car parking spaces and the commercial tenant, David Lloyd, are located.
- (vii) The commercial premises demised to Sainsbury's will not be affected to anything like the same degree. Sainsbury's will only benefit from the works to the roofs and to the girders and the landlord is obliged to carry out works to the girders pursuant to a covenant in a superior lease.

- (viii) The applicant believes that the floor space occupied by David Lloyd is around 12.06% and therefore allocating 12.5% of the Total Estate Expenditure to the commercial lessees is favourable to the residential tenants.
- (ix) The Tribunal is not considering costs which have actually been incurred and does not have the precise details of what was done and where, or any information about the quality of the work. Accordingly, it is appropriate to adopt a general approach to apportionment and the landlord therefore proposes adopting the same percentages to each of the line items.
- (x) However, adopting a "broad-brush" approach is not permissible insofar as it is submitted that such an approach enables the respondents to argue that there should be reductions in respect of line items which do not benefit the commercial tenants at all.

- 34. Mr Nicholson gave evidence that Sainsbury's premises occupy approximately 6% of the part of the Point West complex which will benefit from proposed roof works. This area is situated on solid ground on part of the complex in respect of which the applicant is the freehold owner.
- 35. However, the surrounding areas of the Point West complex are supported by girders and Mr Nicholson gave evidence that the access roads, which benefit both the residential and the commercial tenants, are supported by girders.
- 36. During the course of cross-examination, Mr Nicholson accepted that Sainsbury's benefits from the girders and he stated that if the girders were to collapse this would take away a lot of Sainsbury's demise. Mr Nicholson also gave evidence that the David Lloyd occupies 12.06% of the Point West Complex.
- 37. The Tribunal accepts Mr Nicholson's evidence.
- 38. Mr Lakhani explained that the proposed percentages were inherited from a previous landlord and that the applicant has continued to apply these percentages in the interests of consistency.
- 39. Both parties invite the Tribunal to adopt a "broad-brush" approach, the respondents on the basis that their proposed reduction of at least 6% should apply to all of the line items and the applicants on the basis that because it is not necessary, at this stage, to consider each item line by line, no adjustment to its proposed percentages is needed.

40. The Tribunal accepts the respondents' case that it is reasonable to take account of the benefit which Sainsbury's will derive from the CAPEX works. However, it also accepts the applicant's position that Sainsbury's will only benefit from the proposed work to the roof and to the girders; that Sainsbury's occupies 6% of the part of the building which will benefit from the roof works; and that David Lloyd contributes 12.05% to the Total Estate CAPEX Plan costs when the floor area occupied by David Lloyd is 12.06%. Accordingly, the Tribunal considers that it has no option but to carry out a slightly more detailed analysis than that proposed by either party.
41. The Tribunal considers that lines 24, 25, 27 and 31 of the table of CAPEX costs relate to the roof work. These sums total £1,390,000. Sainsbury's occupies 6% of the relevant floor space. The Tribunal finds that it is reasonable to reduce the total payable by the residential tenants by £83,400 (that is 6% of £1,390,000) on account of the benefit which Sainsbury's will derive from the roof works.
42. The Tribunal considers that lines 21 and 22 relate to the girders. These sums total £365,000. Having considered the plans which were provided at the hearing and its findings on inspecting the Point West complex, and doing its best on the limited evidence available, the Tribunal considers that in approximate terms the roadway occupies 30% of the raft supported by the girders and that the remaining 70% is occupied by Sainsbury's.
43. The Tribunal finds that it is reasonable to reduce the total sum payable by the residential tenants by £273,750 (that is 75% of £365,000) on account of the benefit which Sainsbury's will derive from the work to the girders, plus an additional 5% on account of the fact that the commercial tenants make some use of the access roads. The parties did not adduce any detailed evidence regarding the use of the access roads and it is therefore necessary for the Tribunal to do the best that it can on the basis of the very limited evidence available.
44. The sums payable by the residential tenants also fall to be adjusted to take account of the fact that David Lloyd is contributing 12.5% of the total Estate CAPEX Plan costs when it is occupying 12.06% of the floor space, a difference of 0.44%. The total Estate CAPEX Plan expenditure (exclusive of VAT and professional fees) is £3,996,000 and 0.44% of this figure is £17,582.40. The total sum payable by the residential tenants therefore falls to be increased by £17,582.40
45. Accordingly, the total sum allocated to Total Residential Expenditure falls to be reduced by £256,167.60 and the total sum allocated to the Commercial Expenditure falls to be increased by an identical amount.

## ***Car Parking***

46. In summary, the respondents' case is as follows:
- (i) The applicant accepts that it has a number of car parking spaces, including nine additional spaces which it has created.
  - (ii) Although the relevant area has not been enlarged, the additional car parking spaces will result in an increase in use and therefore in increased wear and tear.
  - (iii) Accordingly, the percentage of the Car Parking Expenditure payable by the respondents (which is 5% of Estate CAPEX Plan expenditure) should be reduced in order to take account of the additional parking spaces.
47. The applicant states that its predecessor started making use of what would otherwise have been "dead space" at the Point West Complex by painting out some car parking spaces. Nine additional parking spaces were created and these have not been taken into account in apportioning the Car Parking Expenditure. The applicant confirmed that all other parking spaces (including those retained by the landlord) have been taken into account in its calculations.
48. The applicant states that the landlord has not covenanted under the terms of the leases to make any payment in respect of the nine additional parking spaces because they were not in existence at the date of the grant and therefore cannot be understood to be unlet spaces pursuant to the terms of the leases.
49. If the landlord were required make payments in respect of the nine additional spaces, and if it were then necessary to take into account the use of the spaces by staff as well as any income generated by letting out some of the spaces, the landlord's administrative burden would be increased.
50. Further, the additional car parking spaces are of a different type from the pre-existing car parking spaces and, if there is to be a contribution payable in respect of these spaces, it should therefore be lower than that payable in respect of the pre-existing car parking spaces.
51. Mr Nicholson gave evidence that the additional car parking spaces were not taken into account in arriving at the percentages payable by the lessees because they are substandard and because any rent received from letting out these spaces is credited to the service charge account.

52. Mr Lakhani gave evidence confirming that the nine additional car parking spaces are let out from time to time and that any income received is credited to the service charge account. He also gave evidence that some of the additional spaces are used by management office staff and that, if there was a cost involved in the use of these parking spaces by staff, he would seek to recharge that cost to the tenants.
53. On inspecting the Point West complex, the Tribunal noted that some of the additional parking spaces are unusually small, some are exposed and very close to the access road, and some are under cover. The additional parking spaces vary considerably in size, location and type.
54. The Tribunal accepts the respondents' case that the use of the additional car parking spaces will result in an increase in wear and tear and that it is reasonable that they are taken into account. However, the Tribunal also accepts the applicant's case that the additional spaces are, on average, substandard.
55. Having considered the evidence which it heard during the course of the hearing and the Tribunal's findings on inspecting the Point West complex, the Tribunal determines that it is reasonable for each of the additional car parking spaces to carry the weight of 50% of one of the pre-existing car parking spaces. There are 336 pre-existing car parking spaces and 9 additional car parking spaces at the Point West complex. Accordingly, the Tribunal finds that the agreed 5% of the Estate CAPEX Plan expenditure payable by the car park lessees falls divided by 340.5.

### ***Lifts***

56. The approved CAPEX Plan expenditure includes the sum of £782,000 in respect of lift upgrading/replacement works.
57. In summary, the respondents' case is as follows.
  - (i) Three lifts potentially serve the commercial areas of the Point West complex and two of these lifts are used by Prime.
  - (ii) Prime is a company which has carried out work in connection with the Point West complex and one of the applicant's witnesses, Mr Nicholson, was formerly a director of Prime. Prime has the use of some space within the main Point West building pursuant to a licence.
  - (iii) Accordingly, part of the expenditure relating to the lifts should be allocated to Commercial Expenditure.

- (iv) The relevant query is whether there is commercial use, whether that use is pursuant to a licence or a lease is irrelevant.
58. The applicant submits that there should be no adjustment of the percentages to reflect Prime's use of the lifts because:
- (i) The area used by Prime pursuant to its licence amounts to only one small room.
  - (ii) Its relative floor space will therefore be de minimis.
  - (iii) Prime uses the room as a base whilst its representatives are on site doing work.
  - (iv) It only has a licence and its licence, in any event, will expire in November 2017.
  - (v) Mr Nicholson is entitled to use the lifts pursuant to his employment at Point West. It would be artificial to say that if and when Mr Nicholson, on behalf of Prime, uses the small room (when he is already on site) that Prime is making use of the lifts.
  - (vi) The apportionment between subcategories of Estate CAPEX Plan expenditure is not a precise science and necessarily involves a degree of approximation.
59. Mr Nicholson confirmed that Prime's licence to occupy the room expires in November 2017 and he gave evidence, which the Tribunal accepts, that Prime has no intention of continuing in occupation of the room after November 2017. He stated that the room in question is about 14.5 metres square and that it occupies a small fraction of a percentage of the Point West complex.
60. On inspection, the Tribunal noted that the room in question is very small with an unusually low ceiling. The Tribunal accepts that the room occupies an extremely small fraction of the Point West complex and that its relative floor space is de minimis. Further, the CAPEX costs primarily relate to future work which will take place when Prime is no longer in occupation of the room.
61. In all the circumstances, the Tribunal is not satisfied that is reasonable to any allocate part of expenditure relating to the lifts to Commercial Expenditure by reason of Prime's use of the lifts.

## **Section 20C of the 1985 Act**

62. Any application for an order under section 20c of the Landlord and Tenant Act 1985 must be filed and served within 14 days of the date of this decision and any response to such an application must be filed and served within 14 days thereafter.

**Name:** Judge N Hawkes

**Date:** 17<sup>th</sup> November 2017

### **Rights of appeal**

By rule 36(2) of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013, the tribunal is required to notify the parties about any right of appeal they may have.

If a party wishes to appeal this decision to the Upper Tribunal (Lands Chamber), then a written application for permission must be made to the First-tier Tribunal at the regional office which has been dealing with the case.

The application for permission to appeal must arrive at the regional office within 28 days after the tribunal sends written reasons for the decision to the person making the application.

If the application is not made within the 28 day time limit, such application must include a request for an extension of time and the reason for not complying with the 28 day time limit; the tribunal will then look at such reason(s) and decide whether to allow the application for permission to appeal to proceed, despite not being within the time limit.

The application for permission to appeal must identify the decision of the tribunal to which it relates (i.e. give the date, the property and the case number), state the grounds of appeal and state the result the party making the application is seeking.

If the tribunal refuses to grant permission to appeal, a further application for permission may be made to the Upper Tribunal (Lands Chamber).