[2019] UKFTT 0469 (TC)

TC07271

Appeal number: TC/2018/05504

STAMP DUTY LAND TAX – claim for refund - residential and non-residential rates of tax - was the property wholly residential or mixed use? - what constitutes the "grounds" of the main house?

FIRST-TIER TRIBUNAL
TAX CHAMBER

MR DAVID HYMAN AND MRS SALLY HYMAN **Appellants**

- and -

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

TRIBUNAL: JUDGE MARILYN MCKEEVER

Sitting in public at Taylor House, 88 Rosebery Avenue, London EC1R 4QU on 10 July 2019

Mr Graham Callard, Counsel, instructed by Cornerstone Tax Limited, for the Appellant

Mr Pirimi McDougall-Moore, officer of the Respondents, for the Respondents

DECISION

Introduction

1. This case is about a claim for the refund of Stamp Duty Land Tax (SDLT) by the Appellants. They paid SDLT at the time of purchase on the mistaken footing that the property they purchased was wholly residential. They now contend that the property has non-residential elements so that it must be regarded as mixed use and is entitled to the lower rates of SDLT which apply to non-residential and mixed use properties.

2. I had before me bundles of documents provided by both parties and heard witness evidence from Mr Hyman.

3. Statutory references are to Finance Act 2003 unless otherwise specified.

The Law

4. The case turns on the interpretation of section 116 Finance Act 2003, which provides so far as material:

> **"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."

5. Section 116 provides an exhaustive definition. If the property falls within any of paragraphs (a), (b) or (c) of subsection (1), the property is residential property. If the property falls outside those paragraphs, it is not residential property.

6. This is relevant to the rate of SDLT chargeable determined by section 55, which, at the date of purchase provided:

"55 Amount of tax chargeable: general
(1) The amount of tax chargeable in respect of a chargeable transaction [to which this section applies][1] is [determined in accordance with subsections (1B), (1C) and (2)][2] .

(1A) This section applies to any chargeable transaction other than a transaction to which paragraph 3 of Schedule 4A or step 4 of section 74(1A) (higher rate for certain transactions) applies.

(1B) If the relevant land consists entirely of residential property … the amount of tax chargeable is determined as follows—

- *Step 1*
- Apply the rates specified in the second column of Table A below to the parts of the relevant consideration specified in the first column of that Table.
- *Step 2*
- Add together the amounts calculated at Step 1 (if there are two or more such amounts)….

TABLE A: RESIDENTIAL

Relevant Consideration	Percentage
So much as does not exceed £125,000	0%
So much as exceeds £125,000 but does not exceed £250,000	2%
So much as exceeds £250,000 but does not exceed £925,000	5%
So much as exceeds £925,000 but does not exceed £1,500,000	10%
The remainder (if any)	12%

(2) If the relevant land consists of or includes land that is not residential property, the amount of tax chargeable is the percentage of the chargeable consideration for the transaction determined in accordance with Table B below by reference to the amount of the relevant consideration.

TABLE B: NON-RESIDENTIAL OR MIXED

Relevant Consideration	Percentage

So much as does not exceed £150,000	0%
So much as exceeds £150,000 but does not exceed £250,000	2%
The remainder (if any)	5%

7. The important point to note is that Residential Table A applies only if "the relevant land consists *entirely* of residential property" and Table B applies "if the relevant land *includes* land that is not residential property" (emphasis added). This means that if the whole of the property falls within section 116(1)(a), (b) or (c), the higher rates in Table A apply, but if *any* part of the property falls outside those paragraphs (and so is not residential property), the whole of the property is mixed use and the lower rates in Table B apply.

8. The Appellants contend that there are elements of their property which are not residential property, so the lower rates should apply to the whole purchase price.

9. The burden of proof lies on the Appellants to show that they are entitled to a refund of SDLT on this basis and the standard of proof is the normal civil standard of the balance of probabilities.

The Facts

10. Mr and Mrs Hyman bought a property known as "The Farmhouse", near St Albans on 23 October 2015 for £1,515,000. The property was bought with over 3.5 acres of land. On the date of purchase, they submitted an SDLT return and paid SDLT of £95,550, which was the correct amount of tax if the property was wholly residential.

11. On 5 September 2017, the Appellants' agent, Cornerstone Tax Limited (Cornerstone), wrote to HMRC making a claim for repayment of £34,950 overpaid SDLT. Cornerstone claimed that the purchase had been misclassified as a residential purchase, when it was in fact a mixed use property as it included non-residential elements so that the rates in Table B should have applied.

12. Following further correspondence, HMRC opened an enquiry into the overpayment claim on 12 March 2018. HMRC issued a closure notice on 26 March 2018 stating that there was no evidence to support a mixed use claim and that the claim was amended to show that no refund was due. On 28 April 2018, Cornerstone appealed to HMRC. HMRC issued their "view of the matter" letter on 10 May 2018 confirming the original decision and offering a review, which was accepted. HMRC's review letter of 20 July upheld the closure notice and Cornerstone appealed to the Tribunal on 17 August 2018.

13. The bundles and documents referred to at the hearing included the original sales brochure produced by Savills, photographs of the barn and various parts of the land and a "colour coded" plan showing the different areas of land comprised in the property.

14. The property is a roughly rectangular piece of land extending to a little over 3.5 acres and oriented north-east to south-west. A road runs past the north-east frontage of the property and there is access from the road to the front of the property where there is a double carport. The drive is separated from the house by a hedge which varies in height, but is in places nine or ten feet tall. There are gaps in the hedge allowing access to the Farmhouse itself by foot. In the middle of this run of hedging are buildings which were described as "sheds" which contain the boiler and items such as weedkiller, fertiliser and rose sprays which were needed to look after the garden. The Farmhouse, which is a large and attractive Edwardian building, is situated within a cultivated rectangular garden, enclosed on all four sides by hedges. This part of the property is described in the sales brochure as including a rose walkway, specimen trees and mature borders "with a backdrop of tapestry hedging". The hedge to the south east is up to about nine feet in height. There are two gaps in it, one to allow access to the barn and the "secondary garden" mentioned below and one in the corner allowing access to the meadow mentioned below. The hedge to the south-west, forming the bottom of the garden is about five feet high and there is a gap in it near the pond which is in the western corner. The north-western boundary of the garden in a hedge which is ten feet or more in height without gaps.

15. Also at the north-eastern end of the property, but outside the garden, is a large barn parts of which may date to the 17th century, which Mr Hyman described as being in a bad state of repair. He said that it was structurally unsound, had rotten timbers and holes in the roof and walls and birds nested in it. It was acknowledged by HMRC that the barn is not itself a residential property and that it would require planning permission to convert it to residential use. Mr and Mrs Hyman have, in fact, applied for such permission. Mr Hyman's witness statement, which was submitted late, although several weeks before the hearing, exhibited a document described as "pre-application advice" from the local authority. Mr Hyman's witness statement refers to a section of that document headed "Relevant Planning History" which refers to the "restoration of agricultural land by infilling with inert materials" in 1993 and "infilling of two holes with inert waste material for use as a) woodland, b) agriculture" in 1995. The document also records that "the proposed development seeks to convert 1 x 18th century barn understood to be currently used for the storage of agricultural machinery and domestic facilities into a single residential dwelling south-east of the Farmhouse to which the curtilage forms part of" (sic).

16. Mr McDougall-Moore did not object to the admission of the witness statement, but suggested that little weight should be given to the references to the planning history in the pre-application advice as this had not been raised previously and there was no context for this evidence.

17. Mr Hyman told us that he used the barn for storing the larger items of equipment which were needed to maintain the garden and meadow. These included a tractor with mower, strimmer, hedge cutter and various power tools. In his witness statement, Mr Hyman described these items as being "for agricultural use". The previous owner had stored similar items in the barn.

18. There is a gap between the end of the garden hedge and the barn, where there had once been a gate, which allows access to the parking area and front of the property. On the other side of the barn there is a gate between the barn and the boundary of the property. The boundary consists of a barbed wire fence and the adjacent field is used as a paddock for horses by the owner of that property.

19. A wooden fence about three to five feet high encloses a further area of land between the barn and the south-eastern garden hedge. This area can be accessed from the garden by a gap in the hedge and was described as a "secondary garden" and was accepted by him as being part of the "grounds" of the property. This area simply contains a lawn, kept fairly short, with a tree in the middle and is used by the family. There is access to the other parts of the property and there is a gap in the fence through which the tractor can be driven.

20. There is a pond at the western corner of the garden, but outside the garden. The sales particulars state there was a floating duck house on it which was home to wildfowl and their offspring. Mr Hyman thought it was a shame that the pond was not part of the garden and has planted some laurels there with a view to cutting down the hedge so that the pond can be seen from the garden.

21. Most of the rest of the property consists of the "meadow". The grass has been allowed to grow long on this land although Mr Hyman maintains defined paths through it. The meadow is used for walking the family dog and the family also keeps hens in part of the meadow. This in not a commercial enterprise, the eggs being used by the family and given to friends. My Hyman asserted this was an agricultural activity and that the land was agricultural rather than recreational, but conceded that an agricultural activity could also be a recreational activity.

22. On the north-western side of the property, a public bridleway runs from the road, through the property and continues out at the other end to Radlett past the training grounds of Watford F.C. and Arsenal F.C.. The bridleway is separated from the garden by the tall hedge referred to at the end of paragraph 14 above and from the meadow by a similar, though slightly lower hedge. Although those hedges are unbroken, the other gaps and gates mean that the family has access to all parts of the property, including the bridleway.

23. Mr Hyman gave evidence that the bridleway was very well used with between 10 and 50 people a day using it depending on the season. The public used it for jogging, horse riding and cycling as well as it being a right of way which is a convenient route to Radlett and for those who wish to watch Watford or Arsenal training. Mr Hyman's family also use the bridleway, but only in the same way as members of the public.

24. As the owner of the land on which the bridleway is situated, Mr Hyman has certain responsibilities and cannot obstruct the right of way or put anything on it. Although not required to do so, Mr Hyman said that he cuts back the undergrowth on either side of the path to ensure that the way remains clear.

25. I was shown photographs of various parts of the property which showed that the boundaries between the Appellants' property and the adjoining properties consisted of hedges, wooden fences and barbed wire fences.

The Appellant's submissions

26. The Appellant submits that the barn, meadow and bridleway are not "interests in or rights over land that subsist for the benefit the dwelling" and therefore do not fall within section 116(1)(c).

27. The barn, meadow and bridleway do not fall within section 116(1)(b) as "garden or grounds" of the dwelling or a building on such land for the following reasons.

28. They are physically separated from the dwelling by hedges.

29. The Bridleway is an additional strip of land running down the side of the property. It is used by the public on a daily basis and so the Appellants cannot use it for private or recreational purposes.

30. The meadow and barn are not necessary or integral parts of the property and cannot be used for ornamental or recreational purposes. This land is physically separated from the dwelling and its gardens by hedgerows.

31. The barn is classified as a non-residential building and the Appellant would need planning permission to change the use of the land for it to be lawfully included as part of the residence.

The Respondent's submissions

32. HMRC do not, and have never, contended that the barn, meadow or bridleway fall within section 116(1)(c) and I do not need to consider this paragraph further. Having said that, it seems to me to be right that paragraph (c) is not in point; that part is more apt to cover rights attaching to a property which are exercisable over *someone else's* land rather than rights or interests in the subject property itself.

33. HMRC's case is based entirely on section 116(1)(b).

34. Mr McDougall-Moore argues that "grounds" are simply the land surrounding a house which are available as an amenity for the dwelling and the use (or non-use) to which the land is put is not relevant.

35. He acknowledges that the barn cannot be used for residential purposes but contends that it falls within section 116(1)(b) as "a building or structure on such land".

36. He submits that the question is one of mixed fact and law and that I must take account of all the surrounding circumstances.

Discussion

37. The SDLT legislation does not define the expression "garden or grounds" so I must give it its ordinary meaning. It is common ground, if I may use that word, that the hedged-in cultivated garden and the additional fenced and mown area are "garden or grounds". "Grounds" must be something different from, and additional to, "gardens".

38. The Oxford English Dictionary defines "grounds" as "An area of enclosed land surrounding a large house or other building". The Cambridge Dictionary's definition is "land that surrounds a building".

39. HMRC's SDLT manual does not give any guidance on the meaning of grounds, but the expression "garden or grounds" also appears in the Capital Gains Tax CGT) legislation in the context of principal private residence relief and Mr Callard sought assistance from the guidance on this in HMRC's Capital Gains Tax manual.

40. He referred me to the following comments in paragraph 64360 of that manual which Cornerstone had referred to in correspondence with HMRC:

> "A useful dictionary definition of the word garden is,
> 'a piece of ground, usually partly grassed and adjoining a private house, used for growing flowers, fruit or vegetables, and as a place of recreation.'
> The word 'grounds' infers a larger area than 'garden'. A useful dictionary definition of the word grounds is,
> 'Enclosed land surrounding or attached to a dwelling house or other building serving chiefly for ornament or recreation'."

41. Mr Callard went on to develop the idea that grounds must be available and used for ornament or recreation and I return to that below but I think it is helpful, at this point, to set out the whole of the guidance in paragraph 64360:

> "Whether you can regard a particular piece of land as garden or grounds of a residence is a question which must be decided on the facts. The phrase 'garden or grounds' is not defined in the statute and neither has its meaning been considered in case law. Therefore, the words must take their everyday meaning.
>
> A useful dictionary definition of the word garden is,
>
> 'a piece of ground, usually partly grassed and adjoining a private house, used for growing flowers, fruit or vegetables, and as a place of recreation.'
> The word 'grounds' infers a larger area than 'garden'. A useful dictionary definition of the word grounds is,'Enclosed land surrounding or attached to a dwelling house or other building serving chiefly for ornament or recreation.'
>
> Generally speaking you should accept that land surrounding a residence which is in the same ownership, is the grounds of the residence, unless it is in use for some other purpose. Land which at the date of disposal is in use for some other purpose for example agricultural land, commercial woodlands, land under development or land in use for a trade or business should not be regarded as part of the garden or grounds.
>
> The following land should not be excluded from the garden and grounds:

- Land which has traditionally been the garden and grounds of the residence but at the date of sale is unused or overgrown.
- Paddocks or orchards providing there is no significant business use.
- Land which has a building on it, see CG64200, unless that building is in use for a business or is let.

Where the land in question was acquired on a different date to the residence, it should also be accepted as garden or grounds providing it was subsequently brought into use as the garden or grounds of the residence and remains as garden or grounds at the date of disposal."

42. The context in which the word "grounds" is used in the CGT legislation is different from that in the SDLT legislation, but this section of guidance is dealing simply with the definition of terms. It is noteworthy that, in HMRC's view, *any* land which surrounds a residence and is in the same ownership as the residence can constitute grounds and that land can still be part of the the grounds even if unused or overgrown, if it consists of a paddock or if there is a building on it which is not used for something else.

43. Mr Callard took me to two cases which, he argued, shed light on the meaning of "grounds". Both were Capital Gains Tax cases. Grounds are relevant for CGT purposes in the context of "main residence relief".

44. Section 222 of the Taxation of Chargeable Gains Act 1992 (TCGA) provides relief from tax for gains arising on the disposal of:

"…(a) a dwelling-house or part of a dwelling-house which is, or has at any time in [the taxpayer's] period of ownership been, his only or main residence, or
(b) land which he has for his own occupation and enjoyment with that residence as its garden or grounds up to the permitted area.
(2) In this section "the permitted area" means, subject to subsections (3) and (4) below, an area (inclusive of the site of the dwelling-house) of 0.5 of a hectare.
[(3) Where the area required for the reasonable enjoyment of the dwelling-house (or of the part in question) as a residence, having regard to the size and character of the dwelling-house, is larger than 0.5 of a hectare, that larger area shall be the permitted area.]"

45. The first case Mr Callard took me to was *Lewis (Inspector of Taxes) v Lady Rook* [1992] STC 171. This was decided under the Capital Gains Tax Act 1979, but the relevant provisions are substantially the same. The Court of Appeal held:

"In determining whether the cottage formed part of the dwelling house which was the taxpayer's only or main residence for the purposes of s 101(1)(*a*), the correct test was whether the cottage was within the curtilage of, and appurtenant to, the main house so as to be part of the entity which, together with the main house, constituted the dwelling house occupied by the taxpayer as her residence. On the facts, the cottage was not within the curtilage of, and appurtenant to, the main house and did not form part of the dwelling house which was the taxpayer's residence. The Crown's appeal would therefore be allowed."

46. Mr Callard submitted that the case showed that where there was a separate building on the land, there was a requirement for that building to be within the

curtilage of the house if it was to be part of the grounds. The physical separation of the cottage in *Rook* meant that it was not within the curtilage of the main house. In the present case, if the barn was within the curtilage of The Farmhouse it would be integral to the house, but the barn is separated from the house by a hedge and fence and is not in the same curtilage. The "curtilage" of a house is defined by the Oxford Concise Dictionary as "an area attached to a dwelling house and forming one enclosure with it". This is not dissimilar from the dictionary definition of "grounds".

47. I do not find *Lewis v Rook* of assistance in the present case. The question in that case was whether a separately occupied cottage at some distance from the main house constituted part of the dwelling house occupied by Lady Rook as her residence. In that context, the physical separation of the properties was relevant; the cottage was not within the curtilage of the main house and, effectively, part of it in the same way as a garage or greenhouse would have been. The cottage was an independent dwelling.

48. In the present case I am considering not whether the barn is part of the entity constituting Mr and Mrs Hyman's residence, but whether it is a building or structure on the grounds of the house.

49. Mr Callard's second case was *Longson v Baker (Inspector of Taxes)* [2001] STC 6. This case was concerned with the extent of land which was "required for the reasonable enjoyment" of a dwelling house in order to fall within the relief in section 222(3) TCGA. The Court held that the test was objective and required one to look at what was necessarily required for the reasonable enjoyment of the residence and not whether it was desirable or convenient or even required for the particular activities which the owner of the residence chose to carry out on the land. Mr Callard suggested that as the meadow, barn and bridleway are not *required* for the reasonable enjoyment of the Farmhouse, they are not part of the grounds.

50. Again, I do not derive much help from the case as it is asking a very different question from that which is in point here. The SDLT legislation refers only to the grounds of a dwelling and imposes no restriction on the extent of the land which might be regarded as "grounds" nor does it add any condition that the land must be be required or used for any particular purpose.

51. The Appellants' submissions focus on the use of the disputed elements of the land for private, ornamental or recreational purposes. Mr Callard asserts that the bridleway and meadow *cannot* be used for such purposes. He goes on to argue that the physical separation of the meadow, bridleway and barn from the house demonstrates that they are separate from and independent of the dwelling's garden and grounds. In addition, the barn is classified as non- residential and cannot lawfully be included as part of the residence.

52. HMRC contend that the dictionary definitions of "grounds" are of assistance. Mr McDougall-Moore pointed out that the use of the land for ornamental or

recreational purposes is not a statutory test. Even if it was, he submits that the disputed elements are amenities available to the house and can be, and are, used for recreational purposes. He disputes the Appellants' assertion that they *cannot* be used for such purposes.

53. He also took me to the sales brochure prepared by Savills at the time of the sale to Mr and Mrs Hyman. Whilst this cannot be conclusive in any way, I consider it is helpful to see how the land was presented to potential buyers.

54. The cover of the brochure describes the property as "*A superb country retreat with historic barn set in over 3.5 acres with far reaching views*".

55. The writer continues, enthusiastically:

> "THE FARMHOUSE
>
> It is rare to find as lovely a country home as this in such an attractive yet convenient setting.
>
> Surrounded by its own stunning gardens which extend to over 3.5 acres…
>
> THE BARN
>
> Believed to have elements dating back to the seventeenth century, this fine timber framed barn offers a variety of uses. With in excess of 1500 sq ft, it could be an ideal play barn, workshop or a garage for several cherished cars. Perhaps, subject to the necessary consents, there would even be the possibility of converting the barn to a residential dwelling suitable for dependents living close by.
>
> OUTSIDE
>
> Worthy of a brochure in their own right, the grounds and gardens are a true testament to the owners' hard work and efforts over the years. With specimen trees planted both for their rarity and simple good looks, the garden is a riot of colour at each passing season.
>
> Pride of place must be awarded to the charming rose walkway which leads away from the house with a gazebo situated at one end providing a welcome slice of shade on a sunny day.
>
> Immaculately striped lawns are edged by full to bursting mature borders with a backdrop of tapestry hedging.
>
> There is a small pond with floating duck house, which is home to the resident wildfowl and their off-spring.
>
> Creating a fitting focal point to the end of the garden, the rear portion has been designated as an Arboretum and is bordered by high hedges. The grounds have also been left to grow as a wild meadow with defined walkways meandering through encouraging the local wildlife to flourish.

> To the front of the house is parking is for several cars with a large parking area adjacent to a well-conceived green oak double 'cart' style garage.
>
> NB: To the north west of the house, flanked by an impressive avenue of trees and hedgerows, is a public bridlepath."

56. The whole of the land is initially described as gardens extending to 3.5 acres and later a distinction is drawn between the garden with its riot of colour and immaculately striped lawns and the grounds, being a wild meadow with meandering walkways. The bridleway is referred to as an integral part of the grounds. The brochure recognises that planning permission would be needed to convert the barn to residential use.

57. An estate agent's sales literature does not, of course, determine the status of the land, but the property is clearly being presented as an integral whole with different elements which might be used in different ways. That is how it would appear to the reader and the reality of the property is consistent with that presentation.

58. The Pre-Application Advice relating to the development of the barn also referred to the nature of the land. This document was prepared by a planning officer of the local authority and was in slightly more restrained terms than the estate agent's brochure:

> "The proposed development seeks to convert 1x 18th century barn understood to be currently used for the storage of agricultural machinery and domestic facilities into a single residential dwelling south-east of the Farmhouse to which the curtilage forms part of." (sic)

59. This could have been more felicitously expressed, but I take it to mean that, in the view of the planning officer, the barn was within the curtilage of the Farmhouse itself. As noted in paragraph 47 above, the definition of curtilage suggests land which is part of a "single package" with a dwelling. In other words, part of the grounds.

60. I have considered the submissions of the parties, the cases cited and all the other circumstances of this case including Mr Hyman's evidence, the documents mentioned above, the HMRC guidance and the dictionary definitions of the relevant terms.

61. For SDLT purposes, "residential property" means a building that is used as a dwelling and land that is or forms part of the garden or grounds of the dwelling including a building on such land.

62. In my view "grounds" has, and is intended to have, a wide meaning. It is an ordinary word and its ordinary meaning is land attached to or surrounding a house which is occupied with the house and is available to the owners of the house for them to use. I use the expression "occupied with the house" to mean that the land is available to the owners to use as they wish. It does not imply a requirement for

active use. “Grounds” is clearly a term which is more extensive than “garden” which connotes some degree of cultivation. It is not a necessary feature of grounds that they are used for ornamental or recreational purposes. Grounds need not be used for any particular purpose and can, as in this case, be allowed to grow wild. I do not consider it relevant that the grounds and gardens are separated from each other by hedges or fences. This may simply be ornamental, or may serve the purpose of delineating different areas of land as being for different uses. Nor is it fatal that other people have rights over the land. The fact that there is a right of way over grounds might impinge on the owners’ enjoyment of the grounds and even impose burdensome obligations on them, but such rights to not make the grounds any the less the grounds of that person’s residence. Land would not constitute grounds to the extent that it is used for a separate, eg commercial purpose. It would not then be occupied with the residence, but would be the premises on which a business is conducted.

63. Applying this test to the meadow and the bridleway, I conclude that these elements of the land are part of the grounds of the Farmhouse within section 116(1)(b) and that the barn is a building or structure on that land. Accordingly, the whole of the property owned by Mr and Mrs Hyman is residential property for the purposes of SDLT and the tax was correctly paid on that basis.

Decision

64. For the reasons set out above, I have concluded that Mr and Mrs Hyman’s property is not to be classified as mixed use, but is wholly residential property within section 116(1) Finance Act 2003. Accordingly, SDLT has been correctly charged and paid and no refund is due.

65. I therefore dismiss the appeal

66. 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.

MARILYN MCKEEVER

TRIBUNAL JUDGE
RELEASE DATE: 17 July 2019