Neutral Citation: [2024] UKFTT 00538 (TC)

Case Number: TC09208

FIRST-TIER TRIBUNAL
TAX CHAMBER

In public by remote video hearing

Appeal reference: TC/2022/13389

PROCEDURE – HMRC application to extend time for filing statement of case – Kaneria and Hallam Estates considered – application granted – HMRC application that Spanish documents should be translated into English – application granted – appellant's applications for complex tracking and amending grounds of appeal – applications granted

Heard on: 22 May 2024
Judgment date: 14 June 2024

Before

TRIBUNAL JUDGE NIGEL POPPLEWELL

Between

TRANSPORTS TRESSERRAS

Appellant

and

THE COMMISSIONERS FOR HIS MAJESTY'S REVENUE AND CUSTOMS

Respondents

Representation:

For the Appellant: Mr Andrew Young of counsel instructed by LEXLAW

For the Respondents: Ms Charlotte Brown of counsel, instructed by the General Counsel and Solicitor to HM Revenue and Customs

DECISION

INTRODUCTION

1. This decision deals with several case management applications ("**the applications**").
2. The background to the underlying appeal ("**the appeal**") is set out below. It is taken from HMRC's statement of case. Nothing in this brief synopsis should be taken as a finding of fact. The appellant challenges many of HMRC's assertions and indeed puts HMRC to proof that the tobacco was actually seized by Border Force.
3. On 8 July 2019 a Border Force officer intercepted a vehicle towing a trailer unit at the Coquelles freight control zone. That trailer was inspected, and the officer discovered 10 pallets of shrink-wrapped raw tobacco weighing approximately 4,000 kg. The CMR taken from the driver described the goods being transported as 4,000 kg of foodstuffs/food products.
4. When questioned, the driver explained that the appellant had hired him to transport goods which had been loaded into the trailer at the appellant's premises and which he had not loaded personally or seen loaded personally.
5. The tobacco was seized as liable to forfeiture and the appropriate notices given to the driver. No notice of claim was given within the requisite month and so the tobacco was condemned as forfeit.
6. Following an investigation and enquiries made by officers of HMRC, on 7 July 2020 HMRC issued a penalty to the appellant pursuant to the Tobacco Products Duty Act 1979 ("**the penalty**"). It was issued on the basis that the appellant was carrying on a controlled activity without HMRC approval pursuant to the provisions of that Act (and regulations made pursuant to it). The penalty was in the sum of £528,031. It was based on deliberate behaviour and was upheld on statutory review.
7. On 4 November 2022 the appellant lodged its notice of appeal against the penalty with the tribunal which allocated the appeal to the standard category.

THE APPLICATIONS

8. Whilst there have been a number of applications swirling about since the appeal was lodged, those with which I was asked to consider at the hearing are these:

(1) An application by HMRC for an extension of time to provide their statement of case and an associated application by the appellant that because HMRC had not filed their statement of case before February 2023, HMRC should be barred from taking any further part in the appeal ("**the statement of case applications**").
(2) An application by HMRC for a direction that unless the appellant provides copies of documents listed in the appellant's list of documents, translated by a qualified translator from Spanish into English, by 8 December 2023, then the appellant should not be permitted to rely on those documents which should be excluded from evidence. This application has been extended to the Spanish documents exhibited to the first witness statement of Victor Dominguez Santalo (together "**the translation application**").
(3) An application by the appellant that the appeal should be recategorized as a complex case ("**the tracking application**").
(4) An application by the appellant that it should be given permission to amend its grounds of appeal ("**the grounds of appeal application**").

9. In light of my decisions in the applications, I am also asked to issue case management directions for the future conduct of the appeal.
10. The appellant was represented by Mr Andrew Young and HMRC by Ms Charlotte Brown. I was very much assisted by the clear submissions both written and oral. However, I

have not found it necessary to refer to each and every argument advanced or to all of the authorities cited in reaching my conclusions. I am also grateful for the courteous and objective way in which they conducted themselves at the hearing.

FTT RULE 2

11. The overriding objective in rule 2 ("**rule 2**") of the FTT Rules ("**the rules"** each a **"rule")** is to enable the tribunal to deal with cases fairly and justly. This includes:

(a) dealing with the case in ways which are proportionate to the importance of the case, the complexity of the issues, the anticipated costs and the resources of the parties;
(b) avoiding unnecessary formality and seeking flexibility in the proceedings;
(c) ensuring, so far as practicable, that the parties are able to participate fully in the proceedings;
(d) using any special expertise of the tribunal effectively; and
(e) avoiding delay, so far as compatible with proper consideration of the issues.

THE STATEMENT OF CASE APPLICATIONS

The facts

12. The relevant facts are set out below:

(1) The appellant lodged its notice of appeal with the tribunal on 4 November 2022. The appeal was allocated to the standard track. It was notified to HMRC by the tribunal in a letter dated 3 February 2023. That letter also told HMRC that they should provide a statement of case to the tribunal within 60 days from the date of that letter.
(2) By way of a respondents' application notice dated 27 March 2023, HMRC applied for a stay of the appeal on the basis that the appellant had not been issued with a certificate of hardship nor had it paid the penalty. That notice also included an application to set aside the direction that HMRC provide statement of case within 60 days of 3 February 2023.
(3) In an email dated 3 May 2023, the appellant's agent sought dismissal of the respondents' application notice. That email indicated, amongst other things, that HMRC were wrongly asserting that the penalty was duty and thus fell within the obligation to pay it prior to the hearing, or to obtain a certificate of hardship. They suggested improper motives for HMRC's application. They also suggested a number of technical reasons why HMRC's position was misconceived. They sought an order for costs. This was defective in that no schedule of costs was annexed to the email.
(4) That costs application was renewed and extended, following HMRC's withdrawal of its original application, in an email to the tribunal from the appellant's agent dated 31 July 2023. Again, this was defective in that there was no schedule annexed to it.
(5) Following correspondence regarding a case management hearing to determine the matter, on 19 June 2023, HMRC withdrew the applications in its application notice and provided its statement of case to the appellant and the tribunal.

HMRC's position

13. In summary Ms Brown submitted:

(1) This is not a relief from sanctions case, and so the *Martland* criteria are not relevant. This is an in-time application and so the principles which I should adopt are those set out in *Kaneria v Kaneria* [2014] EWHC 1164 ("***Kaneria***") at [31-34] and ***Hallam Estates Ltd v Baker*** [2014] EWCA Civ 661 ("***Hallam Estates***") at [26-28]. Basically, I should approach the application on the basis of the overriding objective in rule 2 and consider whether it is fair and just to allow the application.

(2) There was a good reason to extend time until after the expiry of the stay, namely that until the tribunal determined whether the appellant was required to pay the penalty or obtain a certificate of hardship, there was little point in providing a statement of case.
(3) As soon as HMRC had determined that their position was not meritorious, they conceded the point and supplied their statement of case.
(4) There is no prejudice to the appellant in allowing the application. Even if I were to apply the *Martland* criteria, the statement of case was issued only some 2 ½ months late. It was issued in June 2023. We are now in May/June 2024. HMRC have not been prejudiced. Refusing the application would considerably prejudice HMRC and would be disproportionate to any failing.

The appellant's position

14. In summary Mr Young submitted:

(1) The penalty is criminal in nature and thus engages section 6(1) of the Human Rights Act 1998. HMRC's assertion that the penalty should be paid before the appeal could be entertained was a breach of the appellant's rights under section 6(1) and was thus unlawful. Since it was unlawful, the application could not be a reasonable one.
(2) Their conduct of the litigation therefore was unreasonable and HMRC's reasons for the delay lack merit.

My view

15. I first need to decide whether this is an in-time application for an extension of time. The appellant lodged its notice of appeal with the tribunal on 4 November 2022, the tribunal did not notify HMRC of this until 3 February 2023. The 60-day period for filing a statement of case, prescribed by the rules (and confirmed by the tribunal in its letter of 3 February 2023) therefore started on 3 February 2023 and ran until 4 April 2023. The application to extend time was made on 27 March 2023 i.e. before that deadline expired.

16. I therefore agree with Ms Brown that the application to extend time is an in-time application and thus this is not a relief from sanctions case. Instead, I should apply rule 2.

17. In *Hallam Estates* Jackson LJ at [26] stated:

> "26. An application for an extension of the time allowed to take any particular step in litigation is not an application for relief from sanctions, provided that the applicant files his application notice before expiry of the permitted time period. This is the case even if the court deals with that application after the expiry of the relevant period. The Court of Appeal established this principle in *Robert v Momentum Services Ltd* [2003] EWCA Civ 299; [2003] 1 WLR 1577: see in particular para 33. This still remains the case following the recent civil justice reforms. See *Kaneria v Kaneria* [2014] EWHC 1165 (Ch) at paras 31 to 34. I agree with those four paragraphs in the judgment of Nugee J".

18. And in *Kaneria* at [34]:

> "34. I accept this submission. It seems to me that unless and until a higher Court has said that the approach in *Roberts* is no longer to be followed, I am bound by that decision (i) to regard an in time application for an extension of time as neither an application for relief from sanctions, nor as closely analogous to one, and (ii) to exercise the discretion under that rule by applying the overriding objective rather than the terms of CPR r 3.9".

19. Under rule 2, I must deal with this application fairly and justly. It would not be fair and just to sanction HMRC by preventing them from taking part in this appeal simply because they submitted their statement of case after the original due date. That would be wholly

disproportionate to any failure. Indeed, I cannot see that they have failed to do what they are obliged to do.

20. They took the view that the penalty comprises duty, and thus either a certificate of hardship or payment of the penalty was required to give the tribunal jurisdiction to entertain the appeal. Pending resolution of that issue, their obligation to submit their statement of case by 3 February 2023 should be suspended. This seems to me a reasonable and pragmatic stance.

21. This is not Mr Young's view. In his view (paraphrased) HMRC's assertion that the appellant is obliged to pay the penalty before it could have access to the tribunal was unlawful and could, therefore, never be reasonable. This is unacceptable behaviour by HMRC.

22. He did not reassert the allegations of impropriety which had been alleged against HMRC in the appellant's agents email of 3 May 2023. And rightly so in my opinion. Any such allegations would need to have been put fairly and squarely to the officers against whom the allegations were being made. And they were not so put.

23. It is not for me to come to a conclusion on the unlawfulness or otherwise of HMRC's assertion that the penalty was duty. And thus, insist on a certificate of hardship or payment. But it seems to me that it was a tenable position to take on the face of the legislation.

24. And as soon as HMRC reconsidered their position and accepted that it was untenable, they submitted their statement of case.

25. I do not think that as far as the conduct of this appeal is concerned, the appellant has been prejudiced in its ability to conduct the appeal by being served the statement of case in June 2023 rather than in April 2023. If it has been prejudiced, as their application for costs suggests, then to my mind the appropriate application is for a competent application for costs, rather than any barring or other sanction preventing HMRC conducting the appeal in the usual way.

26. I therefore allow HMRC's application to submit their statement of case, in effect, on 19 June 2023. I also dismiss the appellant's application that HMRC be barred from taking any further part in this appeal.

THE TRANSLATION APPLICATION

27. By this application HMRC require the appellant to provide translated copies of a number of documents listed in the appellant's list of documents and certain documents annexed to Señor Domingue's witness statement.

HMRC's position

28. In summary, Ms Brown submitted:

(1) The translations are required to enable both the tribunal and HMRC to understand the nature of the appellant's case and to enable them to participate fully in the proceedings. Furthermore, HMRC have an ongoing obligation to monitor the status of ongoing appeals, and they cannot do this in light of the fact that they do not understand the documents which require translation.

(2) The appellants have said that it is disproportionate to ask for all documents to be translated and have requested HMRC to specify those documents which should be translated. HMRC's position is that it is those documents set out in their application and any Spanish documents annexed to the witness statement.

(3) It is too late to have these documents translated by the interpreter at the hearing. The right to a fair hearing requires these documents to be translated before then to enable proper and adequate preparation to be made for the trial.

(4) It is a moot point as to who bears the burden of proof in this appeal. But given that these documents are being produced by the appellant, it is reasonable to assume that they

support its case and that they are important to it. In these circumstances it is up to the appellant to provide the translations. And the appellant, having filed a notice of appeal and submitted its grounds of appeal, need to make out those grounds. And presumably the documents submitted are intended to assist in that exercise. These, therefore, need to be translated to enable the court, and HMRC, to understand the nature of that appeal.

(5) HMRC have neither the obligation nor the resources to pay for the translations.

(6) Neither Article 6 of the European Convention on Human Rights ("**Article 6**"), nor Directive 2010/64/EU (on the right to interpretation and translation in criminal proceedings) oblige HMRC to provide translations. As regards the former, the penalty notices had been provided to the appellant in Spanish. There will be a court-appointed interpreter at the hearing. As regards the latter, even though the penalty might be criminal in nature, these are not criminal proceedings. In any event, the right to translation in article 3 only extends to essential documents, and those which are being produced by the appellant, are not essential documents.

The appellant's position

29. In summary Mr Young submitted:

(1) Rule 2 obliges me to consider the resources of the parties and proportionality when deciding whether the application is fair and just.

(2) In jurisdictions such as the coroners court, the judicial officeholder has to decide whether translation or interpretation services are required based on the circumstances of the particular case and the nature of the documentation involved.

(3) In this case it is disproportionate to require a blanket translation of all the documents requested by HMRC. Many of these (for example bank payments, instructions on a cargo loading agreement, a tachograph record) are documents which can be readily recognized for what they are and translated by a Border Force officer. These should not require translation by the appellant since that could be readily done by HMRC (if any such translation is indeed required).

(4) A principle reflected in Article 6 and by European jurisprudence is that in criminal proceedings, the accused should not be penalised for the costs of those proceedings. And that would be the case here if the burden of providing the translations (in cost and time terms) fell upon the appellant.

(5) HMRC, as an organ of the state, have the resources to translate documents. If HMRC want documents that have been disclosed to them, and which will be orally explained to them at the hearing, translated prior to the hearing, then HMRC should arrange this and bear the costs.

(6) HMRC bear the burden of proving deliberate behaviour. They have not yet set out their case as far as witness evidence is concerned and yet are impugning the appellant for failing to provide materials for its defence.

My view

30. Notwithstanding the eloquent and cogent submissions made by Mr Young, it is my view that Ms Brown's position is the correct one.

31. In order to fully participate in the appeal, HMRC, and the trial judge (and indeed any judge involved in any case management issues up until the date of trial) will need to fully understand the nature of the appellant's case which has been pleaded in its grounds of appeal (as amended-see below).

32. It is wholly reasonable to presume that the documents set out in HMRC's list of documents, and those annexed to Señor Domingue's witness statement are intended to further that case. And that is true whether or not the burden of proving deliberate behaviour falls upon HMRC.

33. In order to enable those judges and HMRC, to understand the nature of that case, those documents must be translated into English.
34. I am afraid it is not sufficient for the appellant to assert that some of these documents could be readily understood by a Border Force officer. Whether or not that is the case, the important point is that they must be understood not just by that officer, but also by the court. I cannot tell, from the documents to which I was taken by Mr Young, whether they are indeed as described by him, nor, if they are, what they say. I cannot understand their relevance. Whilst this might be less important to the descriptive documents set out in the appellant's list, they are of crucial importance to the documents annexed to Señor Domingue's witness statement. And whilst an English explanation of what is in those documents has been provided in the statement, that is inadequate. If I were the trial judge, reviewing the evidence of Señor Dominguez, I would want to be able to understand the documents on which he seeks to rely to support that evidence. I simply cannot do so whilst they are in Spanish. They need to be translated into English.
35. I do not think that Mr Young seriously disputes this. His main issue concerns who should bear the cost of that translation.
36. Having considered the European legislation on which he relies, I do not believe that it comes close to obliging HMRC, as a matter of law, to provide translations of the documents. These are not documents which set out the charge against the appellant. They are not essential documents. They are simply documents on which the appellant is choosing to rely to support its position in this appeal.
37. Nor do I agree that there is a principle that an accused (and, by analogy, the appellant in these proceedings) should be relieved of any and all costs of litigation brought against them. Up and down the country, day in day out, individuals are being prosecuted for criminal offences for which they get no state aid, nor are they able, if successful, to recover in full (or at all) the costs of that prosecution. Yet this position is accepted as being human rights compatible.
38. There is also the principle of open justice. The public are entitled to scrutinise judicial decisions to understand the reasons why a judge has come to a particular decision. They cannot do so if the documents upon which that decision is based is in a language other than English.
39. It is my view, therefore, that the appellant should provide translated copies of the documents requested by HMRC, along with those annexed to Señor Domingue's witness statement, and I shall give directions to that effect under separate cover.

THE TRACKING APPLICATION

The appellant's position

40. In support of the appellant's application that the appeal be recategorised as complex, Mr Young submitted, in summary:

(1) The appeal will require complex evidence. Furthermore, there are complex jurisdictional issues which will need to be considered. There may even be issues of disclosure involving Public Interest Immunity.
(2) The penalty is substantial even though it is less than the £750,000 or £2 million amounts which are considered to be "large" in the relevant practice direction (dated 12 May 2022 regarding the allocation of cases to categories in the Tax Chamber ("**the practice direction**")).
(3) The appeal involves a complicated issue, namely an allegation of dishonesty against the well respected and long-standing business.
(4) That complexity is demonstrated by the fact that documents need to be translated from Spanish into English, and Señor Dominguez is required to give evidence.

(5) That complexity is compounded by the fact that it will involve section 2 of the Human Rights Act 1998.

HMRC's position

41. Ms Brown submitted that HMRC's position on this application is broadly neutral, and it is ultimately a matter for me as to whether the criteria set out in the rules and the practice direction have been met. But as an observation, she notes that the penalty is less than £2 million, the hearing is likely to take fewer than five days, the evidence is not complex or voluminous, and the appeal will not involve particularly complex or important principles or issues.

My view

42. The practice direction states:

> **"COMPLEX CASES**
>
> 4. Rule 23 provides that the Tribunal may allocate a case as a Complex case only if the Tribunal considers that the case:
> (1) will require voluminous or complex evidence or a lengthy hearing;
> (2) involves a complex or important principle or issue; or
> (3) involves a large financial sum.
> 5. A hearing is generally considered 'lengthy' if it is expected to last more than five days.
> 6. A financial sum is generally considered 'large' in relation to taxes and duties if the amount in dispute in the proceedings is:
>
> (1) £750,000 or more of direct taxes; and
> (2) £2,000,000 or more of indirect taxes and duties.
>
> 7. The Tribunal will assess whether, having regard to the nature of a particular case, any one or more of these criteria are satisfied. In making this assessment the Tribunal will take into account all the circumstances, including the implications of the costs-shifting regime (subject to the right of the taxpayer to opt out) and the fact that cases allocated to the Complex category are eligible, subject to various consents, to be transferred to the Upper Tribunal.
> 8. If on such an assessment the Tribunal considers that a case meets one or more of the stated criteria, it will, in the absence of special factors, allocate the case to the Complex category".

43. I take into account these principles when considering the appellant's application that the appeal should be reallocated as complex. I also bear in mind the overriding provisions of rule 2.

44. In summary, whilst I do not think that, strictly speaking the circumstances of this case fall within paragraph 4 of the practice direction, taking into account all of the circumstances, and the obligation to deal with cases fairly and justly, it is my view that the tracking application should be granted.

45. Dealing first with the three conditions in paragraph 4 of the practice direction.

46. Firstly, the appeal does not involve a large financial sum. The financial sum is less than £2 million. I appreciate the point made by Mr Young that the practice direction refers to taxes and duties, whereas this appeal concerns penalties, but I can see no principled reason why the financial threshold is not equally applicable to penalties. This criterion is designed to apply to big-money cases, and the penalty does not fall into this category.

47. I was not taken to a calculation of the penalty, but reading paragraph 71 of the statement of case, it seems to me that the penalty is 100% of the duty. So, in essence the amount of the duty is the amount of the penalty which is less than £2 million.

48. Secondly, I do not consider that it involves a complex or important legal principle or issue. The principles set out in statute and in case law in these sorts of smuggling cases are well known and are considered on a regular basis by the tribunal. Although Mr Young has tried to persuade me that this case will involve principles involving criminal law, human rights law, and perhaps complex issues of disclosure, that is true in many cases of penalties for smuggling. Of itself, it is insufficient to persuade me that I should exercise my discretion in the appellant's favour. Nor do I think that the legal principles involved in the case are important. As I say, they are well known and have been considered in many cases by higher courts who have set out the principles to be adopted (regarding, for example, deliberate behaviour, and reasonable excuse).

49. Finally, I am not certain at this stage whether the hearing will be lengthy (i.e. expected to last more than five days). The Border Force officers will be called to justify the seizure. Señor Tresserras will give evidence of fact regarding the nature of the appellant's business, and the shipment itself. Señor Dominguez will give evidence of fact concerning the laws and regulatory requirements imposed on the appellant in Spain. The tribunal will apply the law to those facts.

50. I say "at this stage" since HMRC have yet to provide any witness evidence and, as mentioned below, it may well be that in response to that evidence, the appellant's witnesses will wish to reply by way of further statements.

51. So, it is difficult for me to come to a definite view as to the likely length of the trial. What I can say however is that the parties are agreed that a court appointed interpreter should attend and that the documentation is likely to be voluminous, if not complex. I should imagine that the oral evidence will probably take a day and a half . And counsel for each party is likely to each take a day in opening and closing submissions. There may well be half a day's reading required. So, it is on the cusp of being lengthy.

52. Mr Young submits that I should take into account the length not just of the trial but also the days which may be taken up with case management hearings (for example this one). I do not accept that. The lengthy hearing criterion reflects the principle that a longer hearing is more likely to be required for a more complicated matter. And the time is for that substantive hearing. It would be ridiculous that a straightforward case involving a one-day hearing, where the parties representatives have fallen out to such an extent that every case management direction is contested and requires an oral hearing, could thus be treated as complex.

53. The practice direction tells me that I can only allocate a case as complex if I consider that it will fall within one or more of the three criteria set out in paragraph 4 of that direction.

54. And, for the reasons given above, I cannot say with certainty that it will fall within one or more of them. However, the practice direction tells me that I must take into account all the circumstances including the implications of the costs-shifting regime.

55. This is clearly a case of considerable importance to the appellant who is being impugned for what is essentially dishonest behaviour. It is going to defend this reputation and has come out fighting. It is going to deploy considerable financial and other resources in its defence. This is a heavyweight case even if the legal principles are straightforward. There may be elements of it which require further consideration (for example the Public Interest Immunity point which cannot be taken further until HMRC have disclosed their witness evidence). Whilst the sums at stake might fall below the financial threshold to be considered large, a penalty of approximately £500,000 is a chunky amount. To my mind this is a case in which, should the appellant win, it should be entitled to its costs.

56. I presume that if I grant this application, the appellant will not opt out of the costs regime. It seems to me that it considers it has a strong position and is likely to win. In those circumstances I see no reason why it should not be entitled to its costs. Of course, if it does not opt out, the appellant runs the risk of having to pay HMRC's costs if it loses. And this risk is something which I take into account when reaching my decision on this application.

57. The overriding objective is to deal with cases fairly and justly. To my mind, even though it is not absolutely clear that one of the three criteria in paragraph 4 of the practice direction is met, the overall circumstances of the case, taking into account the implications of the costs-sharing regime, militate towards granting the application.

58. I therefore grant the tracking application.

THE GROUNDS OF APPEAL APPLICATION

59. Following correspondence with HMRC in which (essentially) HMRC invited the appellant to amend its grounds of appeal, the appellant, by way of application dated 9 May 2024, applied to amend its grounds of appeal in accordance with the draft provided with that application. The application was not opposed by HMRC.

60. I suggested at the hearing that Mr Young might want to consider the wording of the amended grounds and whether it was broad enough to encompass matters that he had peripherally alluded to at the hearing. He said that he would go away and consider it. Subject thereto, however, I allow the grounds of appeal application. Clearly, if Mr Young wishes to tweak the amended grounds and cannot agree those adjustments with HMRC, then I would be happy to determine that issue formally.

OTHER MATTERS

61. Prior to the hearing the status of Señor Dominguez' evidence had been the subject of some dispute, but it has now been agreed between the parties, and I formally direct, that Señor Dominguez shall be entitled to give evidence, as a witness of fact, in accordance with the terms of his first witness statement dated 15 February 2024.

62. I appreciate that he may want to tender a further witness statement in response to witness evidence tendered by HMRC (they have not yet submitted any witness statements). If so, and subject to any objection from HMRC, then I see no reason why he should not, but any such further evidence will be on the basis that it is given as evidence of fact and that he is not an expert witness.

63. I also direct that a court-appointed interpreter will attend the hearing of the appeal.

64. Finally, as mentioned above, following release of this decision, I will issue draft directions for consideration by the parties, for the further conduct of this appeal.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

65. 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.

NIGEL POPPLEWELL
TRIBUNAL JUDGE

Release date: 14th JUNE 2024