



**TC02303**

**Appeal number: TC/2011/04699**

*Hardship Application - granted*

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

**ROYAL BRITISH LEGION  
(LLANDOUGH & LECKWITH)  
CLUB LTD**

**Appellant**

**- and -**

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

**TRIBUNAL: JUDGE J. BLEWITT  
MRS M. HANDS**

**The Tribunal determined the appeal on 21 August 2012 without a hearing under the provisions of Rule 26 of the Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009 (default paper cases) having read the Appellant's application dated 17 June 2011 and accounts for the year ended 30 September 2011.**

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## DECISION

1. Both parties consented to the Appellant's hardship application being determined without the need for a hearing.
2. The Appellant supplied its accounts for the year ended 30 September 2011 which showed a loss.
3. HMRC confirmed to the Tribunal clerk in a telephone call on 21 August 2012 that no written representations would be provided by them.
4. In the absence of HMRC identifying the basis for its objection to the hardship application, and taking into consideration the Appellant's financial situation as shown in the accounts, we are satisfied that the application should be granted.
5. 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.

**J. BLEWITT  
TRIBUNAL JUDGE**

**RELEASE DATE: 8 October 2012**