[2019] UKFTT 662 (TC)

TC07437

Income tax – notice to enquire into a return under section 9A TMA 1970 – whether given/served – whether HMRC discharged burden of proof – evidence of non-receipt – appeal allows

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2018/02122

BETWEEN

IAN GLADMAN **Appellant**

-and-

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

TRIBUNAL: JUDGE GETHING
MEMBER MR DUNCAN MCBRIDE

Sitting in public at Taylor House, London on 8 October 2019 at 2pm

Mr Michael Sherry counsel for the Appellant

Miss Amy Biney, Officer of HMRC for the Respondents

DECISION

INTRODUCTION

1. The issue in this case is whether the Respondents had opened an enquiry into the Appellant's return for the year to 5 April 2015 (**"the 2014/15 return"**) by giving him a notice of enquiry of the Respondent's intention to do so, within the time permitted in accordance with section 9A Taxes Management Act 1970 (respectively referred to below as "**notice of enquiry**", "**section 9A**" and "**TMA**"). The Appellant alleges that the notice of enquiry had not been received. The evidential burden of proof is on the Respondents to show on a balance of probabilities that the notice of enquiry had been given. Based upon the evidence and for the reasons set out below, we find that the Respondents have failed to discharge that burden.

2. The Appellant claims in this appeal that he is entitled to principal private residence relief claimed in respect of a property (the property had been acquired by his wife and occupied by her as her principal private residence for a period prior to their marriage). Ownership of the property had been transferred to the joint names of the Appellant and his wife shortly before the sale to a third party but was never occupied by the Appellant. In view of our finding that no notice of enquiry had been given in accordance with section 9A, we do not need to determine the issue of whether section 222(7) Taxation of Chargeable Gains Tax Act 1992 ("**TCGA**") applies in a manner that allows the Appellant and his wife to share the principal private residence relief that would have been available to his wife had she sold the property directly to the third party purchaser. Nor do we need to consider whether the correct form of enquiry had been made to deny relief that had been claimed in circumstances where the Appellant has losses available to discharge any gain that would otherwise have arisen.

3. We heard evidence from Mr Jonathan Agnew, an officer of HMRC who had "adopted the witness statement" of Mr Cameron Smith the investigating officer of HMRC who was unable to attend the hearing for personal reasons. Mr Agnew was cross examined by Mr Sherry specifically to ascertain exactly what parts of the witness statement he was "adopting". We also heard evidence from the Appellant, Mrs Benedikte Gladman (the Appellant's wife) and Mr Andy Myers, a director of KPMG who were cross examined by Miss Biney.

THE FACTS

We find the following facts from the evidence given and the witness statements and documents in the bundle and those not in the bundle but presented to the Tribunal at the hearing:

4. The Appellant lived in a townhouse in London at the material time with his wife and family and the house had a letter box in the front door. They had a housekeeper at the material time who visited the house on weekdays only. Otherwise the Appellant and his wife and family had exclusive occupation of the house.

5. The Appellant and his wife have, and had at the material time, a system for dealing with post that all post received is placed on the day it arrives in a wicker box in the kitchen for sorting later.

6. The Respondents' system for opening an enquiry and issuing and serving a notice of enquiry was explained by Mr Agnew. We accept Mr Agnew's explanation, details of which are set out below. There were some documents in the bundle and others were produced at the hearing by Mr Agnew which had been printed from the Respondents' electronic records which refer to the Respondent's system:

> (1) A form entitled "Progression Officer Instruction Stencil - Opening Instructions" which was referred to by the Respondents and in this decision as "**the Stencil**". The Progression Officer was Mr Cameron Smith. The Stencil is dated 07/01/17. The Stencil

relates to the Appellant. It poses a number of questions in the left hand column and HMRC's answers are in the right hand column. It seems that once answers are inserted the text of a notice of enquiry is automatically generated. Significantly, the enquiry was to be made under section 9A (and not a discovery assessment under section 29 TMA) and it indicated that an initial telephone call was to be made by HMRC within 10 days of the date of the notice of enquiry. By inserting these details the electronic system automatically prompts the Progression Officer to take the required step. The Stencil requests, and provides boxes for, the name of the enquiry officer who completed the form and the date of completion. Those boxes were not completed. Mr Agnew did not know who had completed the form.

(2) Copies of four other electronic records were produced.

(a) The first has a number of details of the proposed initial contact with the Appellant by the Progression Officer, Mr Cameron Smith. It indicates that there was to be outbound contact but no reply was expected, i.e. that a notice was expected to be given to the taxpayer which did not demand a reply by a particular date and to which the taxpayer is not expected to respond. We heard from Mr Agnew that if that had said a reply was expected the system would have prompted the officer to make a call to the Appellant. He would have expected the person completing the Stencil to say that a reply was expected.

(b) The second record indicates that on 9 January 2017 a notice of enquiry relating to the 2014/15 return was to be sent to the Appellant and to his agent. The person completing the form again indicated that no reply was expected of either party.

(c) The third record was a record of the time spent by Mr Cameron Smith and the Administrative Officer, Janice Farmer, on the tasks undertaken by them in completing the Stencil.

(d) The fourth record was an extract of an electronic record that shows steps taken on 7 and 9 January 2017. There is no record that the notice of enquiry that was to be generated by the completion of the Stencil was printed or sent for posting. Mr Cameron Smith's witness statement is silent on the issue of whether the notices had been printed and Mr Agnew was unable to confirm from his knowledge whether the notices had been printed or posted.

(3) As a result of completion of the Stencil a notice of enquiry is generated and uploaded onto the Appellant's electronic file.

(4) Mr Agnew informed us that Mr Camron Smith and his team work at an office in East Kilbride. Further that the notices of enquiry generated by the system are expected to be printed at East Kilbride, packed into plastic bags and taken by van to an office in Cumbernauld some 20 miles away where they are put into envelopes and posted. We accept this evidence. Mr Agnew had no knowledge of the posting phase.

(5) Notices of enquiry to be taken to Cumbernauld are collected by 10am each day. If a notice is not ready for collection by 10am on a particular day it must be dated two days later. A notice prepared by the completion of a Stencil dated 9 January after 10am would therefore need to be dated 11 January.

(6) The Respondents' produced a copy of the notices of enquiry that had been generated by completion of the Stencil and uploaded to the Appellant's file. The documents bear the date 11 January 2017 (the **January Notices**). The document that refers to KPMG sets out the address of KPMG's Glasgow office. The document that

refers to the Appellant sets out the appellant's London address. Neither document includes a request for the Appellant or KPMG to call HMRC. The document that refers to KPMG indicates that HMRC were to call KPMG by 20 January.

(7) Mr Agnew confirmed, and we accept his evidence, that the initial telephone call to KPMG scheduled to occur 10 days' after the January Notice if no reply had been received from KPMG, had not been made by the Respondents. Nor was contact made 30 days thereafter as indicated in the Stencil.

(8) Mr Cameron Smith indicated in his witness statement that:

(a) he had called KPMG on 28 February 2017 but, as he had no particular adviser's name, he had been unsuccessful in having a discussion about the information he wished to receive.

(b) he did not call the Appellant and instead proceeded to issue a notice to produce documents under Paragraph 1 of Schedule 36 to Finance Act 2008. This resulted in two notices to produce documents being issued dated 2 March 2017 ("**the March Notices**").

(9) There was no record of the call to KPMG in HMRC's electronic records in the bundle, in particular no mention of any call being made in 2017 in the Self Assessment Notes pertaining to the Appellant. Mr Agnew said there should be a record of the call in the "case interactions" which was not in the bundle.

(10) The records show that Mr Cameron Smith had not made a telephone call to the Appellant before 5 April 2017. Mr Agnew could not explain why no call had been made before the expiry of the enquiry period.

(11) The Appellant first became aware of HMRC's enquiry into his 2014/15 return when he received a telephone call from Mr Cameron Smith on his mobile phone on 5 April 2017 while he was at work. The Appellant's address and telephone numbers are recorded in his tax returns and have been unchanged for many years. The Appellant had indicated to Mr Cameron Smith on the phone that he was unaware of both the January Notice and the March Notice, and that KPMG was not his agent and had not been his agent for many years.

(12) Following the call on 5 April, when the Appellant returned home, the Appellant checked the wicker box in the kitchen and found the March Notice. The Appellant had been busy during March on a large transaction at work which involved roadshows in different cities. On reflection, he thought he did recall seeing a letter from HMRC but he would have likely suspected it was an acknowledgement of his latest tax return which had just been recently filed or another notice of coding, of which he receives many and put it in the wicker box for processing later. There was no indication on the face of the envelope that it was urgent, it had not been sent by first class post or been subject to recorded delivery or marked that it requires urgent attention. The Appellant explained that as an employee of a Swiss Bank he received share awards and he had received letters pursuant to the Swiss disclosure facility to explain his ownership of shares. Those letters had been sent by recorded delivery which had impressed on the Appellant the importance of the communications. A letter sent by second class post did not have that impact.

(13) When HMRC had concluded their enquiry a closure notice was issued and Mr Cameron Smith records in his witness statement that the closure notice was posted on 25 September 2017.

(14) Mr Cameron Smith's witness statement also states that the Appellant had asked for proof of posting of January Notice that HMRC say was sent on 11 January and in reply Mr Smith had advised him that the Respondents had no proof of posting of the January Notice because it had been printed manually. Mr Agnew explained and we accept his evidence that meant that the document had been printed at a local printer by Mr Cameron or a colleague but Mr Agnew could not confirm that was what had happened or, if it happened, by whom it had been printed, or whether it was put in the out-tray for collection. Mr Cameron Smith's witness statement also states that in correspondence with the Appellant he had told the Appellant that he had been treated like all other taxpayers, the notice of enquiry had been printed and sent to Cumbernauld for posting and as the post had not been disrupted that day and the envelope had not been returned to HMRC by the Royal Mail, the notice had been legally served. In Mr Smith's view, it didn't matter that the Appellant had not received the January Document. Mr Agnew had no knowledge of whether the post had been disrupted that day but he agreed with Mr Smith's view that it did not matter whether the January Notice had been received by the Appellant.

7. Mr Agnew was taken to HMRC Enquiry Manual at paragraph 1506 which deals in part with issue and serving of notices in a section headed "**Receipt of Notice and Evidence**". It gives the following guidance to Officers of HMRC:

> "*Your notice must be received before the time limit.*
>
> *It is important that you retain evidence that the enquiry notice has been posted, just in case the customer challenges receipt of it. For all cases, it is best practice to note on the Caseflow/SA the date that the notice left the office. You should also contact the customer and/or agent by telephone to inform them that the notice is on its way. Notes of calls should be made and retained in the case papers. If you need written authorisation from you manager to use first class post or recorded delivery, a copy of the authority should be uploaded to Caseflow and/or placed in the file as evidence.*
>
> *This list of evidence is not exhaustive and you should keep any further evidence that you have of the notice being issued. We should not wait until too near the last date for the enquiry to issue the notice…..*"

8. Mr Agnew agreed that:

(1) there was no record that the notices of enquiry had been printed,

(2) there was no record of the date the notices of enquiry left the office,

(3) there was no proof of posting,

(4) no contact had been made with the taxpayer or his agent before the expiry of the enquiry window,

(5) he had not seen any notes of calls with the taxpayer or the call to KPMG which Mr Smith says he made and no calls had been logged on the Caseflow/Self-Assessment electronic record, a copy of which was in the bundle, the only record states that KPMG had been removed as the agent of the Appellant. Mr Agnew thought records of calls may be recorded elsewhere,

(6) he did not know why Mr Cameron Smith had not rung the Appellant before issuing the March Notices, and

(7) best practice had not been followed.

9. Mr Myers, a director of KPMG, working in its Glasgow office, informed the Tribunal of the usual process that is undertaken by the firm when letters are received for taxpayers who are no longer clients of the firm. The process seems to work well as KPMG do not receive irate calls from former clients about not returning documents to sender. He explained that the office in Glasgow is a centre for excellence dealing with expatriate tax, private client tax and corporation tax. There is a processing team that is dedicated to handling mail. Mr Myers confirmed that the March Notice had been received and the process team had followed the dedicated process and that letter had been returned to HMRC. Mr Myers could not say that the notice of enquiry had not been received in January but he was able to confirm that no notice of enquiry dated January 2017 had entered the system and no such notice had been returned to HMRC. We accept Mr Myers evidence.

10. Mrs Gladman gave evidence, which we accept, of the details of the system for dealing with post that is received at the matrimonial home in London described at [5] above.

11. It was common ground between the parties that:

(1) the Appellant had filed a return for the year 2014/15 on 29 January 2016,

(2) The Appellant has resided and still resides at his home in Clarendon Road since 2008,

(3) HMRC were entitled to enquire into the return by serving on the Appellant a notice of enquiry by 29 January 2017, and

(4) as the Appellant did not accept that the notice had been given the burden of proof lay with HMRC to show that, on a balance of probabilities, the notice had been given.

THE LEGISLATION

12. The relevant statutory provisions are set out below.

Section 9A(1) Taxes Management Act 1970 provides as follows:

"An officer of the Board may enquire into a return under section 8 or 8A of this Act if he gives notice of his intention to do so ("notice of enquiry") –

(a) To the person whose return it is ("the taxpayer")

(b) Within the time allowed."

Section 115 Taxes Management Act 1970 relevantly provides as follows

"**Delivery and service of documents**

"*(1) A notice .. which is served under the Taxes Acts on a person may be either delivered to him or left at his usual or last known place of residence."*

(2) Any notice … to be given, sent, served or delivered under the Taxes Acts may be served by post, and if, to be given, sent, served or delivered to any person by HMRC may be served addressed to that person-

(a) at his usual or last known place of residence, or his place of business or employment, or

(b) …."

Section 7 of the Interpretation Act 1978 provides as follows:

"*References to service by post.*

"Where an Act authorises or requires any document to be served by post (whether the expression "serve" or the expression "give" or "send" or any other expression is used) then,

unless the contrary intention appears, the service is deemed to be effected by properly addressing, pre-paying and posting a letter containing the document and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post."

Respondents' Submissions

13. The Respondents' case is that the section 9A TMA enquiry notice was issued correctly:

(1) the Respondents created two notices which gave notice of an enquiry into the 2014/15 return dated 11 January 2017, one addressed to the Appellant and the other to KPMG. HMRC thought KPMG was the agent of the Appellant.

(2) The Respondents' systems created a note that shows that the notices of enquiry generated and uploaded to the Appellant's file were to be sent to the Appellant and his agent.

(3) The Respondents are entitled to rely on section 115 TMA which permits a notice to be served by post and treats a notice as having been served or delivered to the Appellant if addressed to his usual or last known place of residence. It is immaterial whether the notice is received.

(4) There is no evidence that the January Notices were not sent. There is no evidence that the January Notices had been returned to sender.

(5) There is no evidence that the post was disrupted.

(6) The Respondents say it is a well-known fact that the post is more likely to arrive than not.

The Appellant's Submissions

14. The Appellants submit that

(1) the Respondents have not and cannot discharge the burden of proof that a notice of enquiry was given to the Appellant before 29 January 2017.

(2) For any notice that leads to the denial of rights to be valid it must be received and received in time. This principle was described by Lord Steyn in *R (Anufrijeva) v Home Secretary* 2004 HL 1 AC at 621, a case concerning the deprivation of benefits where a decision to remove benefits had been acted upon before notice of removal of the benefits had been communicated to the individual. This principle is not confined to human rights under the Convention of Human Rights or the Human Rights Act, but applies to all rights. Lord Steyn states at [B] on page 621:

> "*It is not a technical rule. It is simply an application of the right of access to justice. That is a fundamental and constitutional principle of our legal system."*

He then refers to the explanation of the principle of legality given by Lord Hoffmann in the case of *R v Secretary of State for the Home Department, ex parte Simms* at page 131:

> *"Parliamentary Sovereignty means that Parliament can, if it chooses, legislate contrary to fundamental principles of human rights. .....The constraints on Parliament are ultimately political, not legal. But the principal of legality means that Parliament must squarely confront what it is doing and accept the political costs. Fundamental rights cannot be overridden by general or ambiguous words. This is because there is too great a risk that the full implications of their unqualified meaning may have passed unnoticed in the democratic process. In the absence of express language and necessary implication to the contrary, the courts therefore presume that even the most*

general words were intended to be subject to the basic rights of the individual. In this way the courts of the United Kingdom, though acknowledging the sovereignty of Parliament apply the principles of constitutionality little different from those which exist in countries where the power of the legislature is expressly limited by a constitutional document."

Lord Steyn continues at 161f

"*This principle may find its primary application in respect of cases under the European Convention on Human Rights. But the Convention is not an exhaustive statement of fundamental rights under our system of law. Lord Hoffmann's dictum applies to fundamental rights beyond the four corners of the Convention. It is engaged in the present case."*

(3) The fundamental right in the present case is the entitlement to certainty for the taxpayer that the tax assessed by the taxpayer is correct and absent special circumstances is final unless a notice enquiring into the return has been given within a specified period, in this case the period is the period of 12 months of the date on which the return was filed. An unlimited right for HMRC to enquire into a return would be unacceptable.

(4) Section 115 TMA permits a notice to be served by post but it does not say that if post is used to serve a notice, the notice is deemed to be served. Further, Section 7 of the Interpretation Act 1978 provides that if post is used and the notice is addressed to the Appellant at his last known residence, the notice is only deemed to be served unless there is evidence to the contrary. That the decision of Dr Nula Bryce in the Special Commissioners decision of *Holly and another v Inspector of Taxes* 2000 STC (SCD) 50 is on point where she says at [14]

"*The Court of Appeal held that, in the context of legislation designed to give parties to an appeal the time and opportunity to prepare for and appear at proceedings, the obligation to 'give notice' was not satisfied by posting a letter which was proved never to have been received by the party interested. The words of the relevant legislation imported the requirement that the notice should be received by the party interested within a reasonable time. Also, having regard to section 26 of the Interpretation Act 1889 (which is substantially in the same terms as section 7 of the 1978 Act) the service could not be deemed to be effected in the ordinary course of post because it was proved never to have been effected in time at all.*"

(5) The Appellant submits that there was no evidence that the January Notices had been posted and indeed there was evidence suggesting that they had not been posted and had never been received. The deeming effect of section 78 and section 115 was therefore negated and HMRC has not discharged the burden of proof, on a balance of probabilities, that the January Notices had been given or served. The Appellant points to the following evidence in support:

(a) There is no evidence in HRMC records that the January Notices created in the electronic record were posted.

(b) There is evidence given by the Appellant and his wife that the January Notices never arrived but the March Notice had arrived, which evidence is corroborated by the evidence of Mr Myers of KPMG.

(c) There was no evidence in HMRC's records that the January Notices were printed, or put in the out tray for collection at 10am the following morning. Mr Agnew could not speak to the issues and neither Mr Smith nor Miss Francis were present to do so.

(d) There was no evidence that the January Notices were put into plastic bags at East Kilbride to be transported 20 miles to Cumbernauld.

(e) There was no evidence as to what happened at Cumbernauld nor whether the January Notices were put into envelopes at Cumbernauld and taken to the post office or collected by the post office.

(f) There was evidence that the best practice guidelines issued by HMRC at EM1506 were not followed in this case, in particular there is no record of posting.

(g) There was no record in HMRC's electronic file that Mr Smith called KPMG.

(h) The Appellant's evidence of the call from HMRC on 5 April was that the call was out of the blue. He was at work. He had not been expecting a call and had no immediate recollection of receiving any mail from HMRC but later after putting the phone down and reviewing the post in the wicker basket in his kitchen when he got home he recalled that there had been a letter which arrived when he was busy with a large transaction at work at the beginning of March and as it did not urge immediate action he put it in the wicker basket and left it unopened believing it to be an acknowledgement of his most recently filed return or a notice of coding. He quickly confirmed to HMRC by email that he had in fact received the March Notice. The Appellant has very simple tax affairs and the only experience the Appellant had of enquiries from a revenue authority were letters he received asking about shares he held in UBS (his employer) as a result of the Swiss/UK disclosure facility. Those letters were sent by recorded delivery. He expected similar letters from HMRC to be sent by recorded delivery.

(i) As he always adopted the same process for all mail received there is no risk that the letter would have been thrown away before being considered properly.

Discussion

15. For HMRC to amend the assessment in the 2014/15 tax return filed by the Appellant, HMRC must have "given" a notice to enquire into the return within the period of 12 months from the date the 2014/15 return was filed, i.e. before 29 January 2017.

16. Section 115(2) TMA permits a notice of enquiry to be given by "*being served by post*" and if a notice is to be "*given, sent, served or delivered to any person by HMRC [it] may be served addressed to that person-*

(a) at his usual or last known place of residence".

17. Section 115(1) confirms that a notice which is served under the Taxes Acts on a person may be left at his usual or last known home address.

18. Section 7 of the Interpretation Act 1978 indicates that where a provision such as section 115 permits a document to be served by post then service is deemed to be effected if a letter (containing the document to be served) is properly addressed, prepaid and posted. This presumption can be rebutted if there is proof to the contrary.

19. As the Appellant challenged the service of the notice, it is for HMRC to prove, on a balance of probabilities, that the notice of enquiry had been given. We consider the following facts are material to this issue:

20. The Tribunal found that the records showed that the Stencil had been completed and a form of notice of enquiry was uploaded to the Respondents' system. However the Appellant and the Respondents produced evidence which we accept which is inconsistent with HMRC having properly, addressed, pre-paid and posted a letter containing the January Notices.

Section 7 of the Interpretation Act therefore creates no presumption of service of a notice of enquiry.

21. The Tribunal might have been prepared to consider inferring that the January Notices had been properly addressed, pre-paid and posted if it had been shown that the Respondents' own best practice had been followed. But that was not the case.

22. The Tribunal also found (and Mr Agnew agreed) that the completion of the Stencil by Mr Cameron Smith and Ms Francis did not follow best practice. In particular:

(1) the form of notice generated by the Stencil completed as it was, did not impose an obligation on the Appellant or KPMG to call HMRC before the expiry of the enquiry period.

(2) The Stencil indicated that HMRC were to call KPMG within ten days of the 11 January. But the records show that neither Mr Cameron nor Miss Francis called the Appellant or KPMG before the expiry of the enquiry period.

(3) Had best practice been followed HMRC would have had telephone contact by the Appellant or KPMG and therefore proof that the notice of enquiry had been received or if it had not been received, HMRC would have had time to take corrective action.

23. The completion of the Stencil in the manner described above may not have mattered had HMRC followed best practice concerning recording the printing and posting the notice of enquiry. The records contain no evidence of printing or posting and Mr Cameron Smith's witness statement is silent on the issue of printing. Mr Agnew had no personal knowledge of whether these steps had been taken.

24. The Tribunal has concluded that the process of printing notices, putting them in bags to be taken by van from East Kilbride to Cumbernauld, where they are put in individual envelopes and then in some manner not specified, posted as described by Mr Agnew certainly allows opportunity for errors to be made.

25. The Appellant's statement that he did not receive the notice of enquiry is supported by the following evidence:

(1) the Appellant's reaction when called by Mr Cameron Smith at work on 5 April was that he had not received the notice of enquiry or the notice to produce documents (as recorded by Mr Cameron Smith in his witness statement).

(2) The Appellant's system of handling incoming post at his home, that all mail is placed in the wicker basket in the kitchen and not disposed of until dealt with properly which was supported by Mrs Gladman.

(3) The Appellant's discovery immediately upon his return home on 5 April of the March Notice in the wicker basket and disclosure of that fact to Mr Cameron Smith by email.

(4) The fact that KPMG's system of returning post relating to taxpayers that are no longer clients of the firm resulted in the firm recording receipt of the March Notice and returning it to HMRC but not the January Notice, which is indicative that the January Notice had never been dispatched.

26. The Tribunal finds that the Respondents have not advanced any evidence to counter the above facts and have not discharged the burden of proof, on a balance of probabilities, that the January Notice had been given before the expiry of the enquiry period.

27. As no amendment can be made to the 2014/15 return and the self-assessment, we do not comment on whether section 222(7) TCGA has the meaning contended for by the Appellant.

Decision

28. For the reasons set out above we find that no notice of enquiry into the 2014/15 return filed by the appellant on 29 January 2016 had been given before the expiry of the enquiry period. We allow the appeal in full.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

29. 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.

JUDGE GETHING
TRIBUNAL JUDGE

RELEASE DATE: 30 OCTOBER 2019