[2022] UKFTT 00080 (TC)

TC 08411/V

Procedure – strike out application – whether an appeal made to HMRC – jurisdiction to hear appeal- Rule 8(2)(a) of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) 2009

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2020/03530

BETWEEN

CONSTANTIN ROTARU **Appellant**

-and-

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

TRIBUNAL: JUDGE GUY BRANNAN

The hearing took place on 17 February 2022. With the consent of the parties, the form of the hearing was by video on the Tribunal video platform. A face to face hearing was not held because of the Covid 19 pandemic. Prior notice of the hearing had been published on the gov.uk website, with information about how representatives of the media or members of the public could apply to join the hearing remotely in order to observe the proceedings. Therefore, the hearing was held in public.
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The Appellant appeared in person

Caitlin MacDonald, litigator of HM Revenue and Customs' Solicitor's Office, for the Respondents

DECISION

INTRODUCTION

1. This is an application by the Respondents ("HMRC") to strike out the appeal of Mr Rotaru ("the Appellant") under Rule 8(2)(a) of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) 2009 ("the Rules") on the basis that this Tribunal does not have jurisdiction to hear the appeal.

2. Essentially, HMRC contend that the Appellant did not give written notice of appeal to HMRC as required by section 49D Taxes Management Act 1970 ("TMA"), but instead gave notice of appeal, out of time, only to the Tribunal. HMRC argue that various complaints made by the Appellant about HMRC's conduct did not constitute a written notice of appeal.

3. HMRC also applied to admit an email from the Appellant to HMRC dated 21 October 2020. The Appellant did not oppose the admission of the email and accordingly the application was allowed.

THE FACTS

4. By a letter dated 17 February 2020, HMRC opened an enquiry into the Appellant's 2018/19 self-assessment tax return under section 9A TMA.

5. On 12 June 2020, HMRC issued a closure notice to the Appellant in relation to the tax year 2018/19 in the sum of £2,367.35 under section 28A(1B) and (2) TMA 1970.

6. Also, on 12 June 2020, HMRC issued the Appellant with "discovery" assessments in relation to the tax years 2015/16 to 2017/18 (inclusive) in the sums of £194, £2,452.98 and £666.80 respectively, under section 29 TMA 1970.

7. Further, on 25 August 2020, HMRC issued a penalty notice in relation to the tax year 2016/17 in the sum of £122, under Schedule 56 Finance Act 2009 ("FA 2009").

8. In addition, on 4 September 2020, HMRC issued a penalty notice in relation to the tax years 2015/16 to 2018/19 (inclusive) in the sum of £1,448.67 under Schedule 24 Finance Act 2007 ("FA 2007").

9. I shall refer to the assessments and the notices set out in paragraphs 4-8 above as "the Decisions".

10. Following the issue of the Decisions, between June 2020 and February 2021 the Appellant repeatedly telephoned HMRC in order to complain about them. I have read the Appellant's Self-Assessment Notes made by HMRC summarising the various telephone calls. It is unnecessary to repeat the substance of these very many calls but ultimately they culminated in allegations by the Appellant that HMRC were, in effect, attempting to defraud him or extort money from him in revenge for his complaints. Subsequent emails, set out below, will convey the tenor of these complaints.

11. The Decisions stated the Appellant's appeal rights and the actions to take if he disagreed with them. For example, the notice of assessment for the year ended 5 April 2016 stated:

> "**What to do if you disagree**
>
> If you disagree with this notice of assessment, you can appeal. To do this, you need to write to us within 30 days of the date of our assessment, telling us why you think our decision was wrong. We will contact you to try to settle the matter. If we cannot come to an agreement, we will write to you and tell you why. You can then either:

> • have the matter reviewed by an HMRC officer who has not previously been involved in the case
>
> • ask an independent tribunal to decide the matter
>
> If you choose a review, you can still go to the tribunal if you are not satisfied with the outcome. To find more information about appeals and reviews go to www.gov.uk and search for 'HM Revenue and Customs decisions – what to do if you disagree'."

12. The other Decisions contained wording to the same or similar effect.

13. HMRC also informed the Appellant on a number of occasions (in letters dated 13 August 2020, 26 November 2020, and 29 January 2021) how to appeal the Decisions if he disagreed with them. These letters were issued in response to telephone complaints made by the Appellant.

14. For example, the letter from HMRC dated 13 August 2020 dealing with one of the Appellant's complaints stated:

> "I can see that we sent you a Closure Notice and Revenue Assessments on 12 June 2020 and these documents clearly explain what action you can take if you disagree with our decision."

15. Again, for example, the letter from HMRC dated 26 November 2020 stated:

> "Our assessments told you what you needed to do if you disagreed. We said
>
> 'if you disagree with this notice of assessment, you can appeal. To do this, you need to write to us within 30 days of the date of our assessment, telling us why you think our decision was wrong. We will contact you to try to settle the matter. If we cannot come to an agreement, we will write to you and tell you why. You can then either:
>
> – have the matter reviewed by an HMRC officer who has not previously been involved in the case
>
> – ask an independent tribunal to decide the matter
>
> If you choose a review, you can still go to the Tribunal if you are not satisfied with the outcome.'
>
> As I told you earlier in this email I am unable to comment further concerning the assessments we have issued as these have a right of appeal to the Tribunal. If you continue to disagree with the amounts assessed then you should appeal, as detailed previously."

16. Furthermore, on 29 September 2020, 13 November 2020 and 30 November 2020, the Appellant telephoned HMRC and was asked during these calls to write to HMRC, either to dispute the amounts owed or to provide further evidence (including evidence supporting his complaints).

17. I find that the Appellant was informed by HMRC how he should appeal against the Decisions.

18. On 17 October 2020, the Appellant sent a digital complaint form to HMRC's complaints team. The complaint related to an HMRC officer, referred to hereafter as "HMRC Officer A", mistakenly sending a letter to the Appellant which was intended for another taxpayer. The complaint stated:

> "The 17th of February 2020 [HMRC Officer A] has leaked a stranger's private sensitive data to myself and I suspect my data has been leaked as well. When confronted, HMRC has carried out a concerted effort to coverup

> for the fault but I suspect it is an ongoing issue and it has been carried out throughout my history of declaring tax on my tax records. There has been quite a lot of sinister activity on my tax records account and I have even got compensated in the past only after having uncovered the faults. HMRC has firmly dismissed my complaints, HMRC has refused to issue a final statement so that I could raise the complaint with the Adjudicator's office as standard procedure."

19. HMRC's complaints procedure determined that the error concerning the sending to the Appellant of a letter addressed to another taxpayer was an error which occurred in HMRC's post room.

20. In addition, as HMRC have pointed out, under the heading '*What do you want HMRC to do to put things right for you?*', the Appellant stated:

> "…prove to me that the bogus records that you hold on my behalf have any relevance or truth. Show me evidence that I owe you tax money as you claim I do. Until then HMRC is just another common scam".

21. On 21 October 2020 the Appellant emailed HMRC's complaints team as follows:

> "Please note I hold solid evidence that the HMRC has persistently dismissed my complaints and has never bothered to investigate my concerns related to suspicious activity onto my tax records. The HMRC has also persistently covered up in favour of issuers of such anomalies and due to the permanent breach of trust between myself and the HMRC's heavily edited records, I do not trust HMRC's willingness to investigate the above matters and I'd rather present all my evidence in a Tax Tribunal. HMRC's mockup investigation would be inappropriate at best after all these years of them sweeping my grievances under the carpet and wiping off the inconvenient records of me pointing out my findings. Well, I suppose it would be highly detrimental to HMRC's credibility and once we'll have settled matters in a Court of Law I intend to fully publish the evidence I hold against the fabricated records the HMRC holds on my behalf. As we have reached a deadlock, please provide me with a statement in which you tackle the following questions:
>
> 1. In 2010 the HMRC has changed my previous UTR number from: [old UTR] to [new UTR] (my current UTR number)- following my phone call to notify HMRC that my personal data has been deleted a complete stranger's data was typed in. It took the HMRC 10 months until they've decided to change my UTR number. Can you explain please why that error occurred, what happened to my years of contributing in tax through my previous UTR number and how that error has extended over my current UTR tax contribution history? I have submitted special access requests on more occasions and all these requests disappeared without any conclusive answer from HMRC
>
> 2. At many points I have raised concerns about bogus employment history popping out onto my digital tax records and it has been acknowledged by some senior tax managers that it was true that bogus employment was being declared via phone calls (they have presented me with evidence that the voices on the phone were clearly not mine)- yet they have failed to amend and correct my tax records when notified. The HMRC has always shifted the blame onto third parties such as rogue employees of recruitment agencies for instance. The HMRC to this day has failed to explain to me why onto my tax records I was declared as an employee to a charity in Norther Ireland called Robson Freeman, when in reality I have never been to Northern Ireland and neither have I ever been other than genuinely self-employed.

> 3. I the case of [Company name]- an Umbrella company that has missold me a work assignment portraying it as a self-employed role - deductions from my wages have been made and surely tax has been forwarded to HMRC as the above mentioned Umbrella company has acted on HMRC's behalf when seizing tax from my wages. Once again HMRC has shifted the blame towards third parties and have sent me to a private court to settle matters as "it was a private matter between myself and the Umbrella company"- despite it being a tax matter. Whenever I have asked HMRC to remove [Company name] from my employment history, they have refused to do so. In fact, to this day [Company name] Umbrella is my official employer in the HMRC's records. I have asked HMRC what my role is with that specific accounting company- and HMRC has failed to provide me with an answer. Well, since HMRC claims that I work or have worked for [Company name] Umbrella, could they tell me what type of work I have carried for them and on which basis I was being taxed?
>
> 4. An HMRC tax investigator named [HMRC Officer A] has sent me a letter that contained [Mr X: name of unrelated third-party taxpayer]'s sensitive data. [Mr X] is a previously convicted accountant and I suspect that [HMRC Officer A] was trying to stage an accidental handing my data over to [HMRC Officer A]. When I have confronted [HMRC Officer A], in order to exert revenge he's advised me I'm going to end up paying a hefty tax bill (which was actually issued and I am presently in installments [sic] as I simply do not have the means to pay fully). I do not trust the records that [HMRC Officer A] has used to recalculate my alleged debt, i believe these records have been edited to suit [HMRC Officer A]'s pathetic personal vendetta, and i believe many of the HMRC's staff have concertedly covered up for [HMRC Officer A]'s deliberate mistake. [HMRC Officer A] has send me many letters containing conflicting figures, explained to me that the letter addressed to [Mr X] was a mere 'human error' and then cowardly proceeded to block my phone number from calling his number to clarify this matter. Given the above; can the HMRC explain their employee's behaviour, keeping in mind that I have recorded all my phonecalls and correspondence with [HMRC Officer A] and I will present the Court with transcripts and data?
>
> Please provide answers to the above questions where possible and please include the wording- 'these are our findings in relation to...", "deadlock" and "you can make an appeal with the Tax Tribunal”"

22. On 26 November 2020 and 15 December 2020, the Appellant emailed HMRC’s complaints team regarding suspicious activity on his self-assessment record in 2009 and HMRC’s conduct. His email read:

> “Weren't you supposed to be a Tier 2 Complaints Officer, as now you claim you're only encharged with Tier 1 complaints??? I do not accept your explanation in regards to forwarding me someone else's correspondence being a human error, as I have a recorded phone call with one of your senior managers making a conflicting statement on that issue. I also have a letter from the HMRC stating the opposite to what you claim. Also, you haven't explained to me why on Earth there was a stranger's data uploaded on my UTR account. HMRC is the sole database keeper and therefore responsible for these alterations. Unless there was no sinister reason, there was no way for anyone to change my tax records. Also, I have been prevented access to my own tax records and unless you're running a scam, please do explain on which basis are you taxing me now. And lastly, please send me that deadlock letter because the Tax Tribunal is fully aware of your behaviour. I have

> forwarded them a wealth of evidence that will prove my points in Court. Enough with the lies- send me an official response to the points made."

23. On 29 January 2021 HMRC replied to the Appellant. Towards the end of their letter HMRC stated:

> "I note your request for a "deadlock" letter, but we are not at a deadlock. We have issued our decisions and as above, if you disagree with these then you would need to follow the dispute process. We have previously explained that you can ask for an independent review or ask for an independent tribunal to decide the matter.
>
> However, the timescale for an appeal has now elapsed but if you believe you have valid grounds to appeal decisions, then you will need to write to us to seek permission for a late appeal. You will need to explain why you did not appeal our decisions at the time along with the evidence to show why our decisions are incorrect.
>
> If we can accept that there is a reasonable excuse for a late appeal, we will arrange for an officer who has not previously been involved with the case to examine your appeal. Should they uphold our conclusions, then you may put any alternative contentions about the assessments to the Tribunal, who will consider the factual evidence of both sides. If we do not agree that you have a reasonable excuse you may apply directly to the Tribunal to hear your late appeal."

24. In an email dated 16 February 2021, the Appellant notified his appeal to the Tribunal against the Decisions, although much of the contents of the email consisted of a reiteration of the Appellant's complaints about HMRC's conduct. For example, the Appellant complained that recruitment agencies had deducted money from his wages but did not pay his tax to HMRC. The Appellant refers to these as "scams" and made another complaint to HMRC about this subject in January 2020, when he was informed, he said, by a senior HMRC officer that this was the personal problem between the Appellant and the recruitment agency.

25. At the hearing I was informed that HMRC were notified of the Appellant's appeal to the Tribunal of 16 February 2021 on 15 March 2021.

THE LAW

Relevant statutory provisions

26. Section 31 TMA provides:

> (1) An appeal may be brought against—
>
> (a) any amendment of a self-assessment under section 9C of this Act (amendment by Revenue during enquiry to prevent loss of tax),
>
> (b) any conclusion stated or amendment made by a closure notice under section 28A or 28B of this Act (amendment by Revenue on completion of enquiry into return),
>
> … or
>
> (d) any assessment to tax which is not a self-assessment.

27. Section 31A TMA deals with notices of appeal and provides:

> (1) Notice of an appeal under section 31 of this Act must be given—
>
> (a) in writing,
>
> (b) within 30 days after the specified date,
>
> (c) to the relevant officer of the Board.

(2) In relation to an appeal under section 31(1)(a) … of this Act—

(a) the specified date is the date on which the notice of amendment was issued, and

(b) the relevant officer of the Board is the officer by whom the notice of amendment was given.

(3) In relation to an appeal under section 31(1)(b) of this Act—

(a) the specified date is the date on which the closure notice was issued, and

(b) the relevant officer of the Board is the officer by whom the closure notice was given.

(4) In relation to an appeal under section 31(1)(d) of this Act (other than an appeal against a simple assessment)—

(a)the specified date is the date on which the notice of assessment was issued, and

(b)the relevant officer of the Board is the officer by whom the notice of assessment was given.

F3(4A)In relation to an appeal under section 31(1)(d) against a simple assessment—

(a)the specified date is the date on which the person concerned is given notice under section 31AA of the final response to the query the person is required by section 31(3A) to make, and

(b)the relevant officer of the Board is the officer by whom the notice of assessment was given.

(5) The notice of appeal must specify the grounds of appeal.

28. Section 49D TMA is headed "Notifying an appeal to the Tribunal" and provides:

(1) This section applies if notice of appeal has been given to HMRC.

(2) The appellant may notify the appeal to the tribunal.

(3) If the appellant notifies the appeal to the tribunal, the tribunal is to decide the matter in question.

(4) Subsections (2) and (3) do not apply in a case where

(a) HMRC have given a notification of their view of the matter in question under section 49B, or

(b) HMRC have given a notification under section 49C in relation to the matter in question.

(5) In a case falling within subsection (4)(a) or (b), the appellant may notify the appeal to the tribunal, but only if permitted to do so by section 49G or 49H.

29. As regards the Decisions issued on 12 June 2020, section 31A TMA provides that an appeal must be made in writing, within 30 days after the specified date, to the relevant officer of the Board. For these purposes, the "specified date" is the date on which the closure notice or notice of assessment was issued and the "relevant officer" of the Board is the officer by whom the closure notice or notice of assessment was given.

30. Thus, section 49D(1) TMA provides that a person can only notify an appeal to the Tribunal if a notice of appeal has been given to HMRC. The appeal must be in writing

(section 31 TMA) and the notice of appeal must be given to the relevant officer of the Board i.e. the officer who issued the Decisions (section 31A TMA).

31. In relation to the notice of penalty assessment issued under Schedule 56 FA 2009 on 25 August 2020, paragraph 14(1) of Schedule 56 provides that an appeal is to be treated in the same way as an appeal against an assessment to the tax concerned, including the application of any provision about bringing the appeal by notice to HMRC. As regards the penalty assessment issued under Schedule 24 FA 2007, paragraph 16(1) of that Schedule contains provisions to the same effect.

The authorities

32. The question whether an appeal can be made directly to this Tribunal without an appeal having first been made to HMRC was considered by this Tribunal (Judge Redston) in *Flash Film Transport Ltd v HMRC* [2019] UKFTT 4 (TC) ("*Flash Film"*). Judge Redston said:

> 73. … [I]t is not for the parties to agree on the scope of the Tribunal's jurisdiction, and the Tribunal cannot ignore a question of jurisdiction because it has not been raised as an issue. *In R (oao TN (Vietnam)) v First-tier Tribunal* (Immigration and Asylum Chamber) [2018] EWHC 3546 (Admin), Singh LJ gave the only judgment and said at [32] :
>
> "…questions of jurisdiction cannot be determined by consent, still less by default. The question whether or not a tribunal has jurisdiction to determine a question is a question of law. The answer to it depends upon the correct interpretation of the legislation creating its jurisdiction and cannot depend on the conduct of one of the parties."
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> 74. I therefore considered whether HMRC were able, as a matter of law, to treat a direct tax appeal made to the Tribunal as if it had been made to HMRC, so that the Tribunal has the necessary jurisdiction to decide the dispute. In *Patel v HMRC* [2018] UKFTT 185 (TC), the Tribunal (Judge Brannan) considered a similar issue, namely whether HMRC's care and management powers allowed them to accept a self-assessment return filed by a taxpayer on a voluntary basis, so they could dispense with the requirement at TMA s 8(1) that HMRC must serve a notice to a taxpayer requiring the filing of the return. Judge Brannan considered the case law on HMRC's care and management powers, including *R (oao Wilkinson) v IRC* [2005] UKHL 30 at [21] and *IRC v National Federation of Self-Employed and Small Businesses* [1981] STC 260, before deciding at [112]:
>
> "…it is not open for HMRC to dispense with the requirement that it must serve a notice under s.8(1) in order for a taxpayer's return to be a return 'under s.8'. This is an express statutory requirement that cannot be waived by the exercise of HMRC's discretion."
>
> 75. In my view, the position is the same in relation to TMA s 49D, which provides that an appellant can only notify his appeal to the Tribunal if he has first appealed to HMRC. HMRC's care and management powers do not allow them to override that statutory requirement, and it follows that the Tribunal has no jurisdiction to decide a direct tax appeal, unless it has first been made to HMRC.
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> 76. The same conclusion has previously been reached in other Tribunal judgments, see *Fiorni v HMRC* [2017] UKFTT 610 (TC) (Judge Beare), and *Thuishyanthan v HMRC* [2016] UK FTT 0186 (TC) (Judge Clark). That it is correct was recently confirmed, albeit *obiter*, in *R(oao PML Accounting) v HMRC* [2018] EWCA (Civ) 2231, where Longmore LJ said at [56] that:

> "…HMRC must be asked to agree to a late appeal before any question of applying to the tribunal for permission can arise. That is for the (perhaps obvious) reason that any tribunal would wish to know, before considering whether to grant permission for a late appeal, the view of HMRC about the reasonableness of the excuse for not giving notice before the 30 days had expired."
>
> 77. There are also other reasons why appeals have to be made first to HMRC: the Officer receiving the appeal may consider the reasons and change his positon, and the appellant has the opportunity to ask for, or accept, a statutory review carried out by a different HMRC Officer. Appeals made first to HMRC may thus be settled between the parties without reference to the Tribunal."

33. The approach to be taken by the Tribunal in relation to late appeals is that set out in *Martland v HMRC* ([2018] UKUT 178) and that the starting point is that permission to appeal late should not be granted unless, on balance, the Tribunal is satisfied that it should be. In *Romasave v HMRC* ([2015] UKUT 254) the Upper Tribunal had held that permission to appeal out of time should only be granted exceptionally.

34. In *Martland*, the Upper Tribunal considered that the three-stage process in *Denton v HMRC* ([2014] EWCA Civ 906) should be followed, so that the Tribunal should consider:

(1) The seriousness or significance of the delay;

(2) The reason for the delay; and

(3) Evaluate all of the circumstances of the case, balancing the merits of the reasons given for the delay and the prejudice to the parties in granting or refusing permission. That balancing exercise should take into account the particular importance of the need for litigation to be conducted efficiently and at proportionate cost and for statutory time limits to be respected.

DISCUSSION

35. I would like to make two preliminary points.

36. First, in the context of the present application, it should be noted that that this Tribunal has no jurisdiction to conduct a general enquiry into the conduct of HMRC. This is a matter that is dealt with either internally by HMRC's complaints procedure or externally by the Revenue Adjudicator.

37. Secondly, this decision relates only to the application being made by HMRC that the Appellant's appeal should be struck out under Rule 8(2)(a) of the Rules on the grounds that this Tribunal has no jurisdiction to hear it. The basis for the application is that no appeal has been notified to HMRC as required by section 49D TMA. This decision, therefore, does not consider any substantive issues raised by the Appellant's appeal or putative appeal.

38. In my judgment, HMRC's application must be allowed. It is clear to me that the Appellant did not notify his appeal in writing to HMRC as required by section 49D(1) TMA. I cannot construe any of the emails sent by the Appellant to HMRC as a notice of appeal. At best, they are a series of complaints about HMRC's conduct. I note that HMRC on a number of occasions explained to the Appellant that he needed to appeal to HMRC. In my view, he has not done so. That the Appellant was dissatisfied with HMRC's handling of his tax affairs was clear. But that is not enough. The closest he came to indicating that he might be appealing to HMRC was in the email of 21 October 2020 when he said:

> "I do not trust HMRC's willingness to investigate the above matters and I'd rather present all my evidence in a Tax Tribunal"

39. However, I do not regard this as the giving of notice of appeal to HMRC. It conveys the impression of an unwillingness to trust HMRC – the substance of the Appellant's complaints – but does not indicate an intention to appeal to HMRC.

40. Moreover, an appeal has not in this case been notified to the "relevant officer of the Board" as required by section 31(1)(c) TMA. The email correspondence in October 2022, to which I have referred, was not addressed to the HMRC officer who issued the Decisions.

41. In respectful agreement with Judge Redston in *Flash Film* I have reached the conclusion that I have no jurisdiction to hear an appeal which has been only notified to the Tribunal and not to HMRC. The wording of section 49D(1) TMA is clear.

42. I would observe, moreover, that there has been no application made by the Appellant for permission to appeal out of time. No reason for the failure of the Appellant to appeal the Decisions within the respective time limits has been given. At the hearing, I asked the Appellant why he had not given notice of his appeal to HMRC with in the relevant time limit. He said that he was fed up with "doing it again". He considered HMRC to be highly delusional and that the appeal stemmed from "problems long ago." He referred to the fact that he had discovered a stranger's name in the papers sent to him and referred again to HMRC's responsibility for data theft and, he said, that HMRC had claimed that he was working a charity in Northern Ireland. He considered that HMRC were trying to raise money to cover deficits in pension funding.

43. In my view, even if (contrary to my view expressed above) the correspondence sent by the Appellant to HMRC could be regarded as a notice of appeal and construed as an application for leave to appeal out of time, I would have been minded to refuse permission for a late appeal applying the *Martland* criteria set out above. The email sent by the Appellant in October 2020 was almost 4 months late, there seemed to be no good reason why the Appellant did not appeal within the normal 30 day period (having been clearly informed of the need to do so) and, evaluating all the circumstances of the case, there seemed to be no reason why permission for a late appeal should be given.

44. Be that as it may, in the light of my decision that I have no jurisdiction to hear the Appellant's appeal it is not necessary to express a concluded view on whether permission to allow a late appeal should be given.

45. Accordingly, the application is allowed and the Appellant's appeal is struck out.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

46. 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.

GUY BRANNAN
TRIBUNAL JUDGE

Release date: 24 FEBRUARY 2022