[2022] UKFTT 00081 (TC)

TC 08412/V

Procedure – Application by appellant to amend grounds of appeal – Quah Su-Ling v Goldman Sachs International applied – Application dismissed

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2018/06372

BETWEEN

IPS UMBRELLA LIMITED **Appellant**

-and-

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

TRIBUNAL: JUDGE JOHN BROOKS

The hearing took place on 21 February 2022. With the consent of the parties, the form of the hearing was V (video) using the Tribunal's video platform. A face to face hearing was not held because of the coronavirus restrictions in place at the time the hearing was listed.

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. As such, the hearing was held in public.

Alexander Wilson of ETC Tax for the Appellant

Adam Tolley QC and Sadiya Choudhury, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

DECISION

INTRODUCTION

1. This application (the "Application"), made on 9 June 2021 by the appellant IPS Umbrella Limited ("IPS"), is for permission to amend its grounds of appeal. The Application is opposed by the respondents, HM Revenue and Customs ("HMRC").

BACKGROUND

2. On 5 October 2018 IPS appealed to the Tribunal against Determinations under Regulation 80 of the Income Tax (Pay As You Earn) Regulations 2003, in respect of income tax deductible via PAYE (the "Determinations") and Notices under s 8 of the Social Security Contributions Act 1999 (the "Notices") in respect of Class 1 National Insurance Contributions ("NICs") issued by HMRC on 9 March 2018 in the following amounts:

Year	PAYE £	NIC £
2013-14	83,734	108,017
2014-15	108,395	139,829
2105-16	140,335	181,033
Total	**332,464**	**428,879**

The Determinations and Notices concern travel and subsistence expenses said to have been incurred by individuals, referred to as "workers", which have been deducted from their earnings by IPS.

3. The grounds of appeal explain that:

> "IPS Umbrella Ltd is an employment intermediary providing temporary workers to end clients under contracts of employment. They held a dispensation allowing the payment of expenses for travel and subsistence when attending temporary workplaces. HMRC dispute the eligibility of employees to receive those expenses without tax and NICs being deducted on the grounds that:
>
> 1. There was sufficient mutuality of obligation between assignments to show that there was a single period of employment spanning multiple temporary work places, and
> 2. The terms of the dispensation were not adhered to. …
>
> The grounds of appeal are that there was sufficient mutuality of obligations between assignments …"

4. By application, dated 8 January 2019, HMRC sought, and were granted, a stay in proceedings behind the linked case of *Marquee Umbrella Limited v HMRC*. However, that case was subsequently struck out and, on 23 January 2020, following the lifting of the stay the Tribunal wrote to the parties asking whether, and if so how, they wished to continue or withdraw from the proceedings.

5. Both parties responded stating that they wished to proceed. By letter of 26 March 2020 IPS further particularised its grounds of appeal to include:

> "… HMRC do not dispute the fact that the individuals were employees. The crux of the matter is then the application of ss 336-337 ITEPA (2003) and specifically whether travel incurred by employees was at a temporary workplace.

> The company provides a contract of employment to all employees which is signed prior to the commencement of employment. The contract of employment obliges the employees to undertake any work given to them and provides an active obligation on the company to provide work and pay the employee. The contract of employment is not tied to assignment, does not commence upon assignment and does not terminate upon the cessation of an assignment.
>
> The employer remains obligated to the employee and the employee remains bound and obligated to the employer regardless of any client contracts entered into by the Company."

6. On 10 August 2020 HMRC filed and served its statement of case. Paragraphs 23 and 24 of which state:

> "23. It is common ground between the parties that a contract of employment existed between the Appellant [IPS] and each worker when that worker was engaged on an assignment.
>
> 24. The main issue for this Tribunal is whether an overarching contract of employment existed between the Appellant and the workers so that they were and remained employees of the Appellant throughout the duration of the relationship between the parties, including in particular (but without limitation) in the periods between assignments. If, as contended by the Appellant, such an overarching contract existed, the workers' travel expenses incurred while on assignment would be deductible under s. 338 ITEPA on the grounds that they were not incurred in travelling from the worker's home to a permanent workplace. On the premise of HMRC's case that there was no such overarching contract, a separate contract of employment existed in respect of each separate assignment. The worker's travel expenses therefore do not constitute an allowable deduction because they were incurred in travelling from the worker's home to a permanent workplace, namely the premises of the client for that particular assignment."

7. It is apparent from this that the issue between the parties concerns the period between assignments rather than when the worker was engaged on an assignment and it is in that context that the following paragraphs of the statement of case must be read.

8. The statement of case continues:

> "45. HMRC contend that the contracts between the Appellant [IPS] and the workers were not global or overarching contracts of employment. HMRC are entitled to and will rely on the following facts and matters (and each of them):
>
> (1) The workers did not understand there to be any contractual requirement to accept any work given to them by the Appellant, which did not in any event provide work. Assignments were instead found by the worker or the employment agency.
>
> (2) There was no contractual requirement for the workers to work when required by the Appellant. Instead working arrangements were agreed by the worker directly with the employment agency, through which the worker sought and received work. This was done independently by the worker and did not involve the Appellant.
>
> (3) The workers were not obliged to provide their service exclusively to the Appellant.
>
> (4) The workers' rate of pay was negotiated with the agency or the end client.

(5) Contrary to Clause 3.1 of the Contract, either the agency or the end client informed the workers of their place of work while on assignment, not the Appellant. Contrary to Clause 3.2 of the Contract, the workers were not offered any work by the Appellant. As stated in (1) above, assignments were provided by the agency or found by the workers themselves.

(7) If (contrary to HMRC's case) Clause 3.2 of the Contract is found to have imposed any obligation on the Appellant, that obligation was so weak as to be effectively meaningless.

(8) Contrary to Clause 8.1 of the Contract, the number of hours the workers worked each week along with their actual hours of work each day were all set and agreed between the workers themselves and the agency or end client. The Appellant was not involved in this process.

(9) The workers were not obliged to and did not provide notice to the Appellant if they no longer wished to carry out an assignment.

…

(12) Contrary to Clause 12.4 of the Contract, the workers did not provide the Appellant with one week's notice if they wished to take a holiday. Holiday requests were made to the agency or end client and no contact was made with the Appellant in relation to them. Similarly, sickness leave was arranged with the end client or agency as opposed to the Appellant."

The following paragraph (erroneously numbered paragraph 25 in the statement of case) states:

"25. Based on the above, HMRC's case is that the Appellant's only operative obligation towards the workers was to manage pay, tax and expenses whilst the workers were contracted to undertake work by the end users. Once an assignment was entered into and while it continued, a worker was under an obligation to personally carry out the work and the Appellant was under an obligation to pay the worker under the Contract. But there was no ongoing obligation on the Appellant to provide work or pay and no obligation on the worker to work or make herself available for work."

9. In addition to the contractual clauses referred to at paragraph 45 of the statement of case, the Contract between IPS (the "Employer" under the Contract) and worker which is headed, *Statement of Main Terms and Conditions of Employment* also provides:

"This statement is given to you in accordance with the provisions of the Employment Rights Act 1996 and the Employment Act 2002. Its purpose is not only to comply with the law, but also to clarify arrangements already in existence, and to provide clear guidance to you and the Employer as to each party's rights and obligations.

…

10. Wages

10.1 Your pay will be performance related and will be agreed between you and your employer and calculated according to the fees your Employer charges for providing your services. You will always receive at least the National Minimum Wage for the hours you work.

…

15. What we expect from you

15.1 You must comply with all reasonable and lawful instructions and requests of your manager or a director of the Employer and follow the

rules and procedures that the Employer has in place and may be issued from time to time.

15.2 You must devote your whole time, attention and abilities to your duties during working hours and take all reasonable steps to preserve and protect the Employer's property, goodwill and reputation.

15.3 You must report to any director or manager when required.

15.4 You are asked to inform a director if you undertake any other work outside your contractual hours. It is important that the Employer is aware of any other work you do, not only so that the Employer can be satisfied that you are complying with clause 15.2 above, but also, from a health and safety point of view, to ensure that you are not working excessive hours and putting yourself and/or other employees at risk.

15.5 During your employment with the Employer and for a period of 12 months immediately after the termination of your employment, you shall not independently or on behalf of any third party as principal, director, agent or representative directly or indirectly, approach, accept work or promote any company or organisation to any customer of the Employer with whom you have had material dealings with in the last 12 months of your employment.

15.6 You are required to inform the Employer if at any time you have been convicted of a criminal offence of any nature (unless the conviction has been spent as defined under the Rehabilitation of Offenders Act 1974). In signing these terms and conditions of employment, you agree that you have told the truth about your criminal record. You must inform the Employer if, at any time during your employment you are arrested, charged with, summonsed for, or convicted of a criminal offence of any nature and you must truthfully and fully answer any questions the Employer has in this regard."

10. Further progress in the appeal fell victim to the pandemic with its inevitable delays. Extensions of time were sought and granted to comply with the directions issued by the Tribunal on 18 June 2020. Under those directions, to assist the Tribunal in listing a hearing, the parties were required to provide information including, in outline, which factual assertions made by the other party are accepted and which are not and what live witness evidence they intended to rely on.

11. IPS responded on 13 August 2020 to explain that although in the absence of all the evidence it could not address HMRC's views of the facts "in totality" it was able to confirm that it was accepted that a contract of employment existed between IPS and each worker when that worker was engaged on an assignment but that HMRC's opinion that there was insufficient mutuality of obligations between periods on assignment to allow those periods to be considered as periods of ongoing employment was disputed. It was also confirmed that oral evidence would be given by David Shand, IPS's compliance manager, at the hearing.

12. On 9 June 2021, after the parties had filed and served their lists of documents and were waiting for further directions from the Tribunal regarding the exchange of witness evidence, IPS made the Application on the following ground:

> "The Determinations and the Notice are of no effect as of against the Appellant and/or are invalidly made against the Appellant because the Appellant was not an employer of any of the workers to whom payments of employment income were made. In particular:

> a. The Appellant had no contractual right of control over any of the workers. Only end clients had any such right. The Appellant did not exercise control over any worker as a matter of fact.
>
> b. There was no mutuality of obligation between the Appellant and any worker. Such mutuality of obligation as existed was between end clients and the workers.
>
> c. Following the "… classic exposition of the ingredients of a contract of service in *Ready Mixed Concrete (South East) Ltd v Minister of Pensions and National Insurance* [1968] 2 QB 497, [1967] EWHC QB 3 (see *Pimlico Plumbers Ltd and another v. Smith* [2018] UKSC 29, per Lord Wilson at [22]), it follows that as a matter of law and fact, there can have been no contract of service between any worker and the Appellant.
>
> d. The commercial reality (despite the Appellant's understanding) was that terms were agreed on between end clients and workers and the Appellant was engaged to operate payroll services and, as such, end clients outsourced some but not all of the obligations and administrative burdens of employment to the Appellant.
>
> e. As a consequence of the same commercial reality, the "Agency Legislation" (Income Tax (Earnings and Pensions) Act 2003, Pt 2, Ch 7) does not apply because the services of the workers were not provided "… under or in consequence of…" the contract between the Appellant and the client and likewise it could not be said that "… under or in consequence of that contract… the client [paid], or otherwise [provided] consideration, for the services."
>
> f. Further, and as a consequence of the same commercial reality, the Appellant was not an "other payer" for the purpose of the Regulations."

13. The Application was supported by a witness statement by Mr Shand (his second). This was made on 9 June 2021, the same day as Mr Shand had made his first witness statement.

14. In his first witness statement Mr Shand said that as IPS intended to provide "a fully compliant PAYE payroll service" it engaged Accountax Consultants UK Limited ('Accountax') as its legal and tax advisers. It provided IPS with the documentation required, including contracts and questionnaires, to operate an umbrella company and also ongoing guidance and advice "to ensure complete compliance".

15. However, in his second witness statement Mr Shand explains that Accountax informed IPS "out of the blue", by letter dated 6 October 2020, that it "no longer" considered IPS's appeal "to be viable". IPS therefore consulted its present advisers, ETC Tax, to provide a "second opinion" and, after "several months of consultation", it "felt comfortable" that there was "a defensible case against HMRC's claims on the basis firstly that IPS was never in reality an employer at all (as a matter of fact and law) and secondly on the basis that reasonable care had been taken."

16. By email of 9 July 2021 HMRC opposed the Application on the following basis:

> "1. The proposed grounds represent a complete change of position from the previous grounds of appeal filed in November 2018 – in particular the Appellant seeks to argue that it was not an employer at all.
>
> 2. Not only will HMRC need to file an almost new statement of case, a considerable amount of internal HMRC solicitors' time and Counsel time will have been wasted. This includes preparation of a witness statement which will no longer be required. HMRC therefore put the Appellant on notice that they

> reserve their position on costs in relation to this application pending the final outcome of the appeal.
>
> 3. Through the whole enquiry, HMRC has worked on the basis that it was accepted by both HMRC and the Appellant that while on assignment the workers they engaged would have been employees. For that reason HMRC's fact finding was not concerned with establishing evidence to argue this point.
>
> 4. For the Appellant to change its fundamental position at this stage cannot be said to be in the overriding interest. It also calls into question the veracity of any evidence/arguments put forward by the Appellant."

17. IPS also, on 9 June 2021, requested that HMRC make a direction under regulation 72(5) of the Income Tax (Pay as you Earn) Regulations 2003 that it, as employer took reasonable care to comply with these regulations and that the failure to deduct the excess was due to an error made in good faith. HMRC issued a notice, by letter dated 16 August 2021, under regulation 72A(3) of the Income Tax (Pay as you Earn) Regulations 2003 refusing that request. IPS appealed to the Tribunal against that refusal.

18. The appeal (the "s 72 Appeal") was acknowledged by the Tribunal and given a reference (TC/2021/04976) but, because of the Application, the requirement for HMRC to provide a statement of case was suspended until it had been decided whether to consolidate or join the s 72 Appeal with the current appeal. HMRC do not object to the appeals being joined.

DISCUSSION AND CONCLUSION

19. Mr Wilson, for IPS, who relies on the grounds stated in the Application (see paragraph 12, above) accepts that the amended ground of appeal would represent a change from its original position. However, he contends that this effectively applies and develops paragraph 45 of HMRC's statement of case to its natural conclusion in relation to a factual background that has not changed, ie that in reality IPS was not an employer of the workers.

20. For HMRC, Mr Tolley QC contends that the case IPS now seeks to advance flatly contradicts its previous position and is entirely without merit. He submits that there is no, or no satisfactory, explanation for the content or timing of the Application and that if the Application was allowed it would not only cause disruption to the Tribunal, lead to a waste of costs but is contrary to the overriding objective to deal with the case fairly and justly. He also made the point, as noted at paragraph 7 above, that paragraph 45 of the statement of case concerns the periods between assignments and not the period when the worker was engaged on an assignment.

21. The principles to be applied in considering an application to amend were summarised by Carr J (as she then was) in *Quah Su-Ling v Goldman Sachs International* [2015] EWHC 759 (Comm) ("*Quah*") as follows:

> "36. An application to amend will be refused if it is clear that the proposed amendment has no real prospect of success. The test to be applied is the same as that for summary judgment under CPR Part 24. Thus the applicant has to have a case which is better than merely arguable. The court may reject an amendment seeking to raise a version of the facts of the case which is inherently implausible, self-contradictory or is not supported by contemporaneous documentation.
>
> 37. Beyond that, the relevant principles applying to very late applications to amend are well known. I have been referred to a number of authorities: *Swain-Mason v Mills & Reeve* [2011] 1 WLR 2735 (at paras. 69 to 72, 85 and 106); *Worldwide Corporation Ltd v GPT Ltd* [CA Transcript No 1835] 2 December 1988; *Hague Plant Limited v Hague* [2014] EWCA Civ 1609 (at

paras. 27 to 33); *Dany Lions Ltd v Bristol Cars Ltd* [2014] EWHC 928 (QB) (at paras. 4 to 7 and 29); *Durley House Ltd v Firmdale Hotels plc* [2014] EWHC 2608 (Ch) (at paras. 31 and 32); *Mitchell v News Group Newspapers* [2013] EWCA Civ 1537.

37. Drawing these authorities together, the relevant principles can be stated simply as follows :

a) whether to allow an amendment is a matter for the discretion of the court. In exercising that discretion, the overriding objective is of the greatest importance. Applications always involve the court striking a balance between injustice to the applicant if the amendment is refused, and injustice to the opposing party and other litigants in general, if the amendment is permitted;

b) where a very late application to amend is made the correct approach is not that the amendments ought, in general, to be allowed so that the real dispute between the parties can be adjudicated upon. Rather, a heavy burden lies on a party seeking a very late amendment to show the strength of the new case and why justice to him, his opponent and other court users requires him to be able to pursue it. The risk to a trial date may mean that the lateness of the application to amend will of itself cause the balance to be loaded heavily against the grant of permission;

c) a very late amendment is one made when the trial date has been fixed and where permitting the amendments would cause the trial date to be lost. Parties and the court have a legitimate expectation that trial fixtures will be kept;

d) lateness is not an absolute, but a relative concept. It depends on a review of the nature of the proposed amendment, the quality of the explanation for its timing, and a fair appreciation of the consequences in terms of work wasted and consequential work to be done;

e) gone are the days when it was sufficient for the amending party to argue that no prejudice had been suffered, save as to costs. In the modern era it is more readily recognised that the payment of costs may not be adequate compensation;

f) it is incumbent on a party seeking the indulgence of the court to be allowed to raise a late claim to provide a good explanation for the delay;

g) a much stricter view is taken nowadays of non-compliance with the Civil Procedure Rules and directions of the Court. The achievement of justice means something different now. Parties can no longer expect indulgence if they fail to comply with their procedural obligations because those obligations not only serve the purpose of ensuring that they conduct the litigation proportionately in order to ensure their own costs are kept within proportionate bounds but also the wider public interest of ensuring that other litigants can obtain justice efficiently and proportionately, and that the courts enable them to do so."

22. *Quah* was applied by the Upper Tribunal (Newey J and Judge Bishopp) in *Denley v HMRC* [2017] UKUT 340 (TCC). In *Asiana Limited v HMRC* [2019] UKFTT 267 (TC) ("*Asiana*") the Tribunal (Judge Mosedale), having referred to the principles summarised in *Quah* said, at [15]:

"… the law on pleadings is clear: the appellant must state what are its grounds of appeal. If it does not, it cannot rely on those grounds. And if it wants to rely on a new grounds of appeal, as it does here, it must apply for permission to

> amend. And *Quah* and *Denley* set out the principles the Tribunal will consider in determining such an application."

23. Clearly, as no hearing date has been lost, it is accepted that the present case cannot be described as "very late" in the sense described by Carr J. However, in my judgment, the delay, for which there is no adequate explanation, cannot be described as anything other than significant and serious.

24. The Application was made on 9 June 2020, some eight months after IPS had been notified by Accountax that it no longer considered the appeal "to be viable", ten months after receiving the statement of case and more than a year after IPS had further particularised its grounds of appeal. Although Mr Shand does say that ITS consulted its present advisers for a "second opinion" he does not say when it did so or explain why it took "several months of consultation" before the Application was made. As such, I find myself in a similar position to Judge Mosedale in *Asiana*, who said at [27], albeit that in *Asiana* there was an even greater delay than in the present case:

> "… while raising a new ground of appeal now is not 'very late' in the sense of jeopardising a hearing date, it is extremely late in all other senses as the appeal has been running many years …"

25. Not only is the Application late but it is also contrary to the contemporaneous documentation, the *Statement of Main Terms and Conditions of Employment* (see paragraph 9, above) and a complete volte face from the case that IPS originally sought to advance. Although the interpretation and effect of that document is a matter for the Tribunal, as Carr J observed at [36] in *Quah* this might be enough in itself for the Application to be rejected.

26. In so far as IPS seeks to blame its previous advisers for not advancing the grounds of appeal on which it now seeks to rely, as Ward LJ observed, at 1675, in *Hytec Information Systems v Coventry City Council* [1997] 1 WLR 666 (which was not cited by either party), when considering the question of whether a litigant's case should be struck out for breach of an "unless" order that was said to be the fault of counsel rather than the litigant itself:

> "Ordinarily this court should not distinguish between the litigant himself and his advisers. There are good reasons why the court should not: firstly, if anyone is to suffer for the failure of the solicitor it is better that it be the client than another party to the litigation; secondly, the disgruntled client may in appropriate cases have his remedies in damages or in respect of the wasted costs; thirdly, it seems to me that it would become a charter for the incompetent (as Mr MacGregor eloquently put it) were this court to allow almost impossible investigations in apportioning blame between solicitor and counsel on the one hand, or between themselves and their client on the other."

27. In *Asiana* Judge Mosedale said:

> "30. The appellant's case that it was not to be blamed for its representative's errors rested on the CPR and the Upper Tribunal decision in *O'Flaherty* [2013] UKUT 161 (TCC) where the Upper Tribunal cited *Sayers v Clarke Walker* [2002] I WLR 3095 which pointed out that the CPR required the court to consider whether the failure to comply was caused by the party or its legal representative and that therefore it was a
>
> > 'relevant factor that the failure to comply was caused by the party's legal representative and not by the party himself.'
>
> 31. I am of course bound by what the Upper Tribunal said. Nevertheless, I would point out that where the fault lay with the representative it was only said to be a 'relevant' factor and not that it was necessarily an exonerating

> factor. It is difficult to see how it could be an exonerating factor save in exceptional circumstances: a party is responsible for how it conducts litigation; that includes responsibility for the actions of its representative whom it has chosen to appoint. Moreover, while the non-compliant party may well feel aggrieved if it is let down by its representative, it by no means follows that the errors of one party's representative should be visited upon the other party who had no choice over who its opponent appointed as representative and certainly has no rights to sue his opponent's representative in contract or negligence. The Tribunal is called upon to do justice between the parties and I struggle to see how it can be just to visit the errors of one party's representative on the other party, which is in practice may be the result if a party is forgiven its non-compliance arising from its own representative's failures."

Adopting Judge Mosedale's comments to the present case, it would clearly be unfair if any alleged errors of IPS's former representative were to be visited on HMRC. HMRC would also be prejudiced if the Application was allowed as this would effectively lead to the re-commencement of the appeal with all that it would entail including the need for the provision of a new statement of case.

28. I accept that, given the sums involved (£761,253 plus interest), IPS would suffer hardship if it lost the appeal for procedural reasons as may be the case if the Application is dismissed. But, as the Upper Tribunal (Mann J and Judge Jonathan Richards) recognised in *HMRC v Katib* [2019] STC 2106 at [60] in allowing HMRC's appeal against the conclusion of the First-tier Tribunal ("FTT") to allow Mr Katib to appeal out of time as the financial consequences of him not being able to appeal were very serious as his means were limited such that he would lose his home, saying, at [60]:

> "We have considered this factor anxiously for ourselves. However, again, when properly analysed, we do not think that this factor is as weighty as the FTT said it was. The core point is that (on the evidence available to the FTT) Mr Katib would suffer hardship if he (in effect) lost the appeal for procedural reasons. However, that again is a common feature which could be propounded by large numbers of appellants, and in the circumstances we do not give it sufficient weight to overcome the difficulties posed by the fact that the delays were very significant, and there was no good reason for them."

29. Therefore, for the reasons above I have come to the conclusion that the Application cannot succeed and have directed accordingly. I have also directed that the s 72 Appeal be joined to the present appeal to enable both to proceed and be heard together.

DIRECTIONS

30. It is therefore directed that:

(1) The Application is dismissed

(2) Appeals under references TC/2018/06372 (the s 72 Appeal) and TC/2021/04976 be joined to proceed and be heard together by the same Tribunal.

(3) Not later than 60 days from the date hereof the respondents shall provide a statement of case for TC/2021/04976 to the Tribunal and the appellant in accordance with rule 25 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009.

(4) Appeal under reference TC/2018/06372 be stayed until the statement of case in appeal TC/2021/04976 is provided to Tribunal and appellant

(5) Liberty to apply

31. The Tribunal will make further directions for the progress of the appeals following the provision of the statement of case by HMRC in accordance with the direction in paragraph 30(5), above.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

32. 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.

JOHN BROOKS
TRIBUNAL JUDGE

Release date: 25 FEBRUARY 2022