

UPPER TRIBUNAL (LANDS CHAMBER)



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TRIBUNALS, COURTS AND ENFORCEMENT ACT 2007

LANDLORD AND TENANT – ADMINISTRATION CHARGES – address for service of notice requiring payment of ground rent – tenant’s address known to landlord but not to its successor – whether knowledge of address to be imputed to successor – notice served by post – whether required to be addressed to tenant at subject property – whether service at last known place of abode sufficient – s.196, Law of Property Act 1925 – s.166, Commonhold and Leasehold Reform Act 2002 – appeal allowed

AN APPEAL AGAINST A DECISION OF
THE FIRST-TIER TRIBUNAL (PROPERTY CHAMBER)

BETWEEN:

MISS MAUREEN NGOZI OBI-EZEKPAZU

Appellant

-and-

AVON GROUND RENTS LIMITED (1)
GYPSY CORNER MANAGEMENT (2)

Respondents

Re: 58 Trentham Court,
Victoria Road,
London W3

Martin Rodger QC, Deputy Chamber President

Hearing date: 26 April 2022

The appellant represented herself
Richard Granby, instructed by Scott Cohen, Solicitors, for the respondents

The following cases are referred to in this decision:

Birkin v Guardweald Ltd (1997) 29 HLR 908

Cheerupmate2 Ltd v Calce [2018] EWCA Civ 2230

Oldham MBC v Tanna [2017] 1 WLR 1970

Introduction

1. Although this appeal involves quite small sums of money it raises two novel issues of law.
2. The first arises on the facts of this case and is whether knowledge of a tenant's address for service of demands for ground rent which was known to one landlord is to be imputed to that landlord's successor in title.
3. The second issue, of more general application, concerns the proper address for service of a demand for the payment of ground rent. Is a term of a lease of a dwelling which incorporates the provisions of section 196 of the Law of Property Act 1925 a notification by the original tenant to the landlord for the time being of an address, other than the address of the dwelling itself, at which she wishes to be given notices under section 166 of the Commonhold and Leasehold Reform Act 2002 requiring her to pay ground rent?
4. The appeal is against a decision of the First-tier Tribunal (Property Chamber) given on 12 April 2021 on two applications by the Appellant, Miss Obi-Ezekpazu, the first concerning the amount of service charges payable by her for the years 2014 to 2019 under the lease of her flat at 58 Trentham Court, Victoria Road, London W3, and the second concerning her liability to pay administration charges under that lease.
5. The two Respondents to the applications, and to this appeal, are the Appellant's landlord, Avon Ground Rents Ltd, and a management company which is responsible for the provision of services and the collection of service charges, and which is party to her lease, Gypsy Corner Management Company Ltd. I will refer to the Respondents as the Landlord and the Management Company.
6. The FTT decided that service charges totalling £3,674 were payable by the appellant to the Management Company. Those charges were for services provided in the period from 4 September 2017 only, and the FTT disallowed all service charges claimed by the management company for services provided before that date. The appellant does not challenge that decision.
7. The FTT also decided that administration charges totalling £420 were payable by the Appellant in respect of letters before action and steps taken by the Landlord in contemplation of forfeiture of the lease on account of the Appellant's failure to pay ground rent and service charges. The Appellant challenges that decision, with the permission of this Tribunal.
8. Having disallowed the greater part of the service charges claimed by the Management Company the FTT made an order under section 20C, Landlord and Tenant Act 1985, that no more than 30% of the costs of the proceedings before it were to be taken into account by the Management Company in determining the amount of any service charge payable by the Appellant. The appellant also has permission to challenge that decision, but only if she is successful in her appeal in respect of the administration charge.
9. The Appellant represented herself at the hearing of the appeal. Both the landlord and the Management Company were represented by Mr Richard Granby. I am grateful to them both for their submissions.

The relevant statutory provisions

10. Section 196 of the Law of Property Act 1925 contains regulations respecting the form and services of notices under the Act. So far as they are relevant to this appeal section 196(3), (4) and (5) provide:

“(3) Any notice required or authorised by this Act to be served shall be sufficiently served if it is left at the last-known place of abode or business in the United Kingdom of the lessee, lessor, mortgagee, mortgagor, or other person to be served,

(4) Any notice required or authorised by this Act to be served shall also be sufficiently served, if it is sent by post in a registered letter addressed to the lessee, ..., by name, at the aforesaid place of abode ..., and if that letter is not returned by the postal operator (within the meaning of Part 3 of the Postal Services Act 2011) concerned undelivered; and that service shall be deemed to be made at the time at which the registered letter would in the ordinary course be delivered.

(5) The provisions of this section shall extend to notices required to be served by any instrument affecting property executed or coming into operation after the commencement of this Act unless a contrary intention appears.”

11. By section 166 of the Commonhold and Leasehold Reform Act 2002 a tenant under a long lease of a dwelling is not liable to make a payment of rent under the lease unless the landlord has given the tenant a notice relating to the payment. Compliance with section 166 is therefore a condition precedent to a lessee’s liability to pay ground rent under a long lease of a dwelling: *Cheerupmate2 Ltd v Calce* [2018] EWCA Civ 2230.

12. A notice under section 166 may be sent by post, as to which section 166(6) provides:

“If the notice is sent by post, it must be addressed to a tenant at the dwelling unless he has notified the landlord in writing of a different address in England and Wales at which he wishes to be given notices under this section (in which case it must be addressed to him there).”

The clear implication is that if a notice is sent to the tenant at the dwelling or at the alternative address supplied for that purpose, the notice will have been given by the landlord and the requirement of section 166(1) satisfied, whether or not the notice comes to the attention of the tenant.

The Appellant’s lease

13. The Appellant is the original leaseholder under a long lease of a flat at 58 Trentham Court which was granted to her by West Three Developments Ltd in 2006. The Management Company was also an original party to the lease; it covenanted to insure the building and to provide the usual services.
14. The lease reserved a ground rent payable to the Landlord, initially of £225 for the first twenty-five years of the terms. The Appellant covenanted with the Landlord to pay that rent.

15. The Appellant also covenanted with the Landlord and with the Management Company that she would pay service charges to the Management Company within 14 days of a written demand (clause 3(5)). There are 255 flats in the development and the appellant agreed to contribute a 1/255th share of the costs incurred by the Management Company.
16. The lease included a standard form of forfeiture clause exercisable in the event of non-payment of rent or “if there shall be any breach of any covenants or agreements on the part of the Lessee”. Although the service charges were payable only to the Management Company, if the Appellant failed to pay them the Landlord would become entitled to take steps to forfeit the lease for breach of covenant.
17. The Appellant covenanted with the Landlord that she would pay all costs and expenses incurred by the Landlord (including solicitor’s costs and surveyor’s fees) for the purpose of or incidental to the preparation and service of a section 146 notice under the Law of Property Act 1925 (clause 2(5)).
18. Clause 9 of the lease expressly incorporated the regulations as to notices contained in section 196 of the Law of Property Act 1925.
19. In the lease the original parties were identified by name and address in Part V of the Schedule. The Appellant’s address was given as 3 Newquay House, Black Prince Road London SE1. When the lease was registered at the Land Registry, the Appellant’s address was again given as Newquay House.

The facts

20. After she purchased her lease of 58 Trentham Court the appellant continued to live at her flat in Newquay House. In 2010 she left Newquay House and moved to an address in Hemans Street.
21. The Management Company employed managing agents to collect the service charges. In 2010 those agents were a company called Crabtree. The FTT accepted the Appellant’s evidence that she had informed Crabtree of her new address when she moved from Newquay House to Hemans Street. The FTT found that the Management Company itself was also aware of the Appellant’s new address through its agents. Documents to which the FTT did not refer (and which may or may not have been available to it) show that the Management Company was using the Appellant’s address at Hemans Street to communicate with her in connection with court proceedings in 2011.
22. In 2010 the Appellant’s landlord at 58 Trentham Court was a company called City and Docklands (W3) Ltd which appears, initially at least, also to have instructed Crabtree to act as its agent. Mr Granby, who appears on behalf of the respondents, suggested that the documents relied on by the Appellant to show that Crabtree were agents for City and Docklands had not been provided to the FTT. I do not think anything turns on who City and Docklands’ agents were, but I will assume in the Appellant’s favour that there was material before the FTT which showed that by 2013 at the latest its agents were aware of the Appellant’s new address at Hemans Street.
23. In 2013 the Management Company fell out with Crabtree and appointed new agents, Y&Y; in January 2013 City and Docklands also appointed new agents, R&C Estates Management.

Crabtree refused to cooperate with Y&Y and did not provide it with the Appellant's current address. Nor did the Management Company itself provide its new agent with that address. As a result, during the period with which the FTT was concerned (2014 to 2019) the Management Company's agents addressed their demands for service charges to the Appellant at Newquay House which was the address given for her in the lease and at the Land Registry. No demands were sent to her at Hemans Street until 31 January 2019, despite the Management Company itself having been aware of that address since 2010. The FTT therefore found that no valid service charge demands had been served on the Appellant until 31 January 2019. Applying section 20B of the Landlord and Tenant Act 1985, the FTT ruled that the Appellant was not liable to pay service charges based on expenditure by the Management Company incurred more than 18 months before that date. As service charges were payable only on demand, the FTT ruled that administration charges incurred by the Management Company in seeking to collect the service charges were also irrecoverable.

24. On 11 September 2013 the Landlord acquired the reversion to the Appellant's lease. It appointed Avon Estates Ltd as its managing agent. Avon Estates sent demands for ground rent to the Appellant at Newquay House, the only address it had for her and which was given as her address in the lease and at the Land Registry.
25. The sums with which the Landlord was concerned in the proceedings were limited to administration charges totalling £840 incurred in connection with letters before action demanding payment of ground rent. It withdrew half of these charges in the course of the proceedings and sought to recover only £420 for two letters written on its behalf in 2013.

The FTT's decision

26. The issue for the FTT was whether the administration charges were payable. The charges were claimed under clause 2(5) of the lease and would only be payable if the Landlord had had the right to begin steps leading to forfeiture for non-payment of rent or other breaches at the time the letters before action were written. It would only have had that right if, in compliance with section 166(1), 2002 Act it had given the Appellant the necessary notice requesting payment of the ground rent. The necessary notices had been sent to Newquay House. If that was not good service on the Appellant the ground rent itself and the costs incurred in seeking to recover it would not have been payable by her. The letters before action may also have threatened forfeiture for non-payment of service charges (as did later section 146 notices served on behalf of the Landlord), but the FTT found that the demands for service charges in 2013 had not been valid and so the Appellant's failure to pay could not be used to justify a claim for administration charges.
27. The Landlord's case was that it was unaware that the Appellant's address was Hemans Street as it had not been given that information by its predecessor, City and Docklands. It therefore claimed that it had been entitled to rely on the address given for the Appellant in the lease and at the Land Registry. The Appellant's case was that she had told Crabtree of her new address in 2010 and that that was sufficient notice to any subsequent landlord; it followed that demands for ground rent sent to her at Newquay House were not valid, and could not be relied on as justification for the administration charges.
28. The FTT decided that issue against the Appellant. It was not possible that she had informed the Landlord of her change of address in 2010 as it had not acquired any interest in the building until 2013. There was no evidence that City and Docklands or its agents, R&C

Estates, had been told of her address. As for the Appellant's argument that the Landlord "is somehow fixed with the knowledge of the agents of their predecessor in title, not least because they pursued her for arrears of ground rent allegedly owing from before they purchased their interest ... even if R&C Estates had known of her Hemans Street address, she was unable to put forward any authority for her assertion."

The administration charge appeal

29. The Appellant made the same submission as she had before the FTT. She said that she had had no legal obligation to notify the Landlord of her new address and indeed she was unable to do so as she received no notice that it had acquired its interest in the building. The only relevant legal obligation was that of the Landlord to notify her of its address. In principle, she submitted, a successor in title to a landlord should be taken to have the same knowledge of the proper address of tenants as its predecessor.
30. The Appellant also submitted that the FTT should not have made any findings in relation to her liability to the Landlord because no evidence had been given on its behalf at the part of the hearing which she attended. The hearing (which was conducted virtually) had gone into a second day on which the Appellant had been late in joining. By the time she arrived the proceedings had been concluded. The Appellant was refused permission to appeal on issues concerning the way in which the proceedings were conducted. I am satisfied that all of the necessary material was before the FTT in written form and that the absence of a witness to speak to that material on behalf of the Landlord was of no significance.
31. I do not accept the Appellant's central submission that each successive landlord should be taken to possess knowledge of facts which were known to its predecessors such as the address for service of leaseholders.
32. Looking at the question as a matter of principle and without the assistance of authority, it can first be seen that no agency relationship exists between a buyer and a seller, whether the contract between them is for the sale and purchase of goods or real property. In the context of conveyancing, statute provides for a purchaser to be taken to have notice of certain matters, such as information within the knowledge of the purchaser's agent (LPA 1925, section 199(1)(ii)(b)) or the existence of rights registered in the Land Charges Register (LPA 1925, section 198(1)). There is no similar provision requiring that the purchaser of an interest in land should be taken to know things about the property simply because they were known to the seller.
33. Mr Granby had not been able to find any authority suggesting a different rule exists in the law of landlord and tenant. The closest available analogy is *Birkin v Guardweald Ltd*, an unreported decision of Mr Dermot O'Brien QC sitting as an Official Referee, in which he held that a defendant landlord was not liable for its failure to repair demised premises because it had had no notice of the relevant defect, although its immediate predecessor had had the required knowledge and had been in breach of covenant by failing to carry out the necessary works of repair. An application to the Court of Appeal for permission to file a respondent's notice out of time in an appeal against the Official Referee's decision was refused and the refusal is reported at (1997) 29 HLR 908. The report contains no consideration of the substantive point by the Court of Appeal, nor any analysis from the court below. I can derive nothing of any assistance from the case and I note that the authors of *Dowding & Reynolds: Dilapidations, The Modern Law and Practice*, 7th ed., para 22-12

suggest that it was wrongly decided (not because the successor should be assumed to have knowledge of the need for repairs, but because the covenant had already been breached and the obligation to undertake repairs already existed).

34. Section 196(3) of the LPA 1925 (expressly incorporated into the Appellant’s lease by clause 9) provides that any notice is sufficiently served if it is “left at the last-known place of abode of the lessee”. Section 196(4) deems service by registered post at that address to be good service provided the letter is not returned undelivered. Mr Granby relied on the decision of the Court of Appeal in *Oldham MBC v Tanna* [2017] 1 WLR 1970 in support of his submission that the Landlord had been entitled to proceed on the basis that the Appellant’s place of abode was at the address given for her in the proprietorship register of the registered title of the flat at the Land Registry. That decision concerned the service by a planning officer of a notice under section 215 of the Town and Country Planning Act 1990 requiring the owner to remedy the condition of a derelict former nursing home. The notice had been served at the owner’s address as it appeared in the registered title of the property, but the owner no longer lived there. The Court of Appeal held that the notice had been validly served and that the address shown in the proprietorship register was the owner’s “last known place of abode” and therefore a permissible address for service under the 1990 Act.
35. Lewison LJ explained, at [18], that the word “known” in the expression “last known place of abode” includes both actual knowledge and constructive knowledge:

“Thus a former address will only be the “last known” address if the server of the notice has taken reasonable steps to find out what the intended recipient’s current address is. What he would have found out on making reasonable enquiries will be knowledge imputed to him.”

36. One source of information the giver of a notice might consult is the land register which, as Lewison LJ said, at [23], “is an open register, capable of inspection by the public” and (quoting the Law Commission) “a source of public information about land that can be used for many purposes unconnected with conveyancing”. Although *Oldham v Tanna* was a case about a planning notice, Lewison LJ expressed his conclusion in wide terms, at [28]:

“I would hold that as a general rule, unless there is a statutory requirement to the contrary, in a case in which

i) a person (in this case the local planning authority rather than the council taken as a whole) wishes to serve notice relating to a particular property on the owner of that property, and

ii) title to that property is registered at HM Land Registry,

that person's obligation to make reasonable inquiries goes no further than to search the proprietorship register to ascertain the address of the registered proprietor. It is the responsibility of the registered proprietor to keep his address up to date. If the person serving the notice has actually been given a more recent address than that shown in the proprietorship register as the address or place of abode of the intended recipient of the notice, then notice should be served at that address also.”

37. The FTT was satisfied that Y&Y, the agents for the Management Company, had done their best to find the Appellant's address before they resorted to the Land Registry. It made no similar finding in respect of the Landlord's agents, but I will assume that similar investigations were carried out with similar results. In the absence of any evidence that the Landlord or its agent were aware that the Appellant home address in 2013 was Hemans Street Mr Granby is therefore entitled to rely both on the registered title and on the recital of the Appellant's address in the lease itself as justification for treating Newquay House as her last known place of abode.
38. But I do not think that concludes the issue in the Landlord's favour. Lewison LJ qualified his general rule that the address given for a person in the land register may be relied on as their place of abode with the important words "unless there is a statutory requirement to the contrary". That makes it necessary to consider whether there is any such contrary statutory requirement in this case.
39. Section 166(5)(b) of the 2002 Act provides that a notice demanding the payment of ground rent may be sent by post, but if it is, section 166(6) requires that it "must be addressed to the tenant at the dwelling unless he has notified the landlord in writing of a different address in England and Wales at which he wishes to be given notices under this section (in which case it must be addressed to him there)." It is for the Landlord to prove that the necessary notice has been given to the tenant.
40. The demands for ground rent in respect of which the disputed administration charges were incurred were sent to Newquay House, not to 58 Trentham Court, the dwelling for which the rent was payable. There is no evidence that they were ever in fact received by the Appellant. The notices were sent by post and would only be effectively given, and the rent would only have been payable, if the Appellant had notified the Landlord in writing that she wished to receive notices under section 166 at Newquay House.
41. Mr Granby relied on clause 9 of the lease as a sufficient notification for the purpose of section 166(6). Clause 9 incorporated the provisions of section 196, LPA 1925 into the lease, but a number of questions have to be considered before the general provisions of section 196 can be taken to satisfy the specific requirements of section 166(6). Those questions include whether clause 9 amounts to notice given by the tenant; whether it is notice given to the Landlord (who was not a party to the lease when it was first executed); whether it is notification of an address; and, if so, whether it is notice that the tenant wishes to receive notices under section 166 at that address.
42. The first question is whether a clause in the lease can be said to be a notification by the tenant. Section 196 is of general application to all notices required to be served by an instrument affecting property executed since 1925, unless a contrary intention appears (section 196(5)). It is intended as a saving provision, making it unnecessary for conveyancers to include specific provisions relating to service. Where the section applies to a lease simply by virtue of its status as part of the general law, I would have difficulty in describing it as amounting to information given by the tenant. But section 196 is often incorporated expressly by reference. When it is, it can be said to be a positive act by the parties, and not simply a consequence of their contract imposed on them by operation of law, whether they had thought about it or not. On that basis the tenant can more readily be said, by executing the lease, to have communicated to the landlord that she is prepared to receive those notices to which section 196 applies at her last known place of abode.

43. A second question is whether the notification implicit in clause 9 can be said to have been given to a landlord who is not the original grantor of the lease but is a successor in title. It is the landlord for the time being who is required to serve a demand for ground rent in accordance with section 166(1), and necessarily it is that landlord to whom the tenant's notification of a preferred alternative address for receipt must be given to be effective. It is perhaps possible to regard a statement of the tenant's address at the start of the lease as having been repeated to a new landlord each time the reversion changes hands, but the longer the lapse of time between the original statement and the change of reversioner the less likely the address will be to be accurate and the more artificial any such assumed notification would become.
44. The third question gives rise to an even greater difficulty. Section 166(6) makes the dwelling in respect of which the ground rent is payable the default address for service of a ground rent demand but allows the tenant to make a positive choice to receive notices at a different address. Section 196(3)-(4) serve a different purpose; they deem a notice to have been "sufficiently served" whether it comes to the attention of the tenant or not, provided it is left at or sent by registered post to the tenant's last known place of abode. That place may not be the dwelling itself, and it may not be the tenant's current place of abode or even one with which the tenant has any continuing connection. Section 196 was already part of the statutory framework regulating the relationship between landlords and tenants when the 2002 Act was enacted, and it is likely that Parliament intended section 166(6) to make some small, practical alteration in that relationship and to provide some additional protection or convenience for tenants. That alteration took the form of a positive right of nomination of an address which will displace any other assumed address. Section 196 identifies a different address as the default address for service and does not confer the same affirmative right of nominating an alternative address as section 166.
45. The fourth and final difficulty is that, for a notification to be sufficient to displace the default requirement to serve ground rent demands at the dwelling itself, it must be notification of an address at which the tenant wishes to be given notices under section 166. Section 196(3) provides an address for service of notices "required or authorised by this Act to be served" i.e. by LPA 1925 (such as a section 146 notice). Unless a contrary intention appears, its scope is extended by section 196(5) to "notices required to be served by any instrument affecting property". A ground rent demand under section 166 is given neither under LPA 1925 nor under an instrument affecting property (the lease) but is a specific statutory notice with its own statutory service requirements.
46. For the third and fourth of these reasons I reject Mr Granby's submission that section 166(1) of the 2002 Act has been complied with. In my judgment clause 9 of the lease is insufficient to amount to notification by the Appellant to the Landlord of an address other than 58 Trentham Court at which she wished to be sent ground rent demands. For that reason, as the Landlord is unable to prove that notice was in fact given to the Appellant, no ground rent was payable by her until demands began to be sent to her at Hemans Street in 2019 (as she had nominated that address). Because no ground rent was payable, the Appellant was not in breach of covenant in 2013 and there was no reason for the Landlord to take enforcement action against her. No administration charges are therefore payable by the Appellant in respect of costs incurred by the Landlord in seeking to recover ground rent in 2013.
47. For these reasons the appeal on the first issue is allowed.

The section 20C appeal

48. The Appellant had made an application under section 20C, Landlord and Tenant Act 1985 for an order that cost incurred by the landlord in connection with the proceedings should not be included in her service charge. The FTT agreed to make such an order but limited the protection it afforded to the Appellant by allowing the Management Company to recover 30% of its costs through the service charge.
49. The Appellant was given permission to appeal the section 20C decision but only if she succeeded on her appeal against liability to pay administration charges, as she has now done. On further consideration, however, it is apparent that her success in avoiding liability to pay administration charges to the Landlord has little or any bearing on her liability to pay service charges to the Management Company.
50. Under clause 3(5)(a) of the lease the only costs which may be included in the service charge are costs incurred by the Management Company falling within Part IV of the Schedule to the lease. Paragraph 15 of that Part allows the Management Company to include the cost of any action taken (in its own name or in the name of the Landlord) to enforce the payment of the service charge. The service charge cannot include costs incurred by the Management Company or the Landlord in enforcing the payment of ground rent. To the extent that costs were incurred in the proceedings before the FTT by the Management Company or the Landlord in dealing with the administration charges claimed by the Landlord, those costs may therefore not feature at all in any service charge payable by the Appellant or by any other leaseholder. Before the Management Company seeks to include its costs in the annual service charge it will be necessary for it to apportion those costs between the service charge claim and the administration charges claim.
51. The question is whether the contribution to be made by the appellant should be calculated as her share of 30% of the costs apportioned to the service charge dispute, or as her share of a smaller percentage of those costs, or no contribution at all. She argued that she was the successful party in the proceedings and should not be liable to pay any of the costs and criticised the FTT for plucking its 30% figure from the air without any explanation.
52. As the Appellant is required to contribute a 1/255th share of costs incurred by the Management Company the sums involved will not be large and the reasons given by the FTT were understandably limited. It said only that it would not be just or equitable for the Management Company to be able to recover all of its costs when it had not succeeded in making good all of its claims against the Appellant. In the circumstances I do not think it can be criticised for not providing a more elaborate explanation – none is really possible.
53. As for the proportion determined by the FTT, the Appellant's suggestion that she was the successful party and should therefore pay nothing towards the unsuccessful parties' costs focused on the wrong starting point. The FTT was not exercising a conventional costs jurisdiction but was determining to what extent the Appellant should be relieved of a contractual obligation which she had willingly entered into.

54. In any event, the Appellant was only partially successful. The tribunal proceedings began when she challenged her liability to pay service charges from 2012 to 2019. She succeeded in avoiding liability for charges for the period from April 2014 to September 2017 but was liable to pay the charges claimed after that date in full. She was prevented from challenging years before 2014 by a judgment which had been obtained against her (later set aside). In principle the FTT was entitled to take the view that some apportionment of the costs was just and equitable and reflected the relative degree of success of the parties. Nothing the Appellant said on the second ground of appeal identified any error of principle in its assessment.
55. For these reasons the appellant's second ground of appeal is dismissed.

Martin Rodger QC,
Deputy Chamber President

10 May 2022

Right of appeal

Any party to this case has a right of appeal to the Court of Appeal on any point of law arising from this decision. The right of appeal may be exercised only with permission. An application for permission to appeal to the Court of Appeal must be sent or delivered to the Tribunal so that it is received within 1 month after the date on which this decision is sent to the parties (unless an application for costs is made within 14 days of the decision being sent to the parties, in which case an application for permission to appeal must be made within 1 month of the date on which the Tribunal's decision on costs is sent to the parties). An application for permission to appeal must identify the decision of the Tribunal to which it relates, identify the alleged error or errors of law in the decision, and state the result the party making the application is seeking. If the Tribunal refuses permission to appeal a further application may then be made to the Court of Appeal for permission.