[2022] UKFTT 00111 (TC)

TC 08422/V

VAT – VATA 1994, section 73 – food and drink for take-away, eat-in, and deliveries – dispute as to the appropriate percentage of sales which were standard-rated as against zero-rated – whether or not the assessment was to best judgment – yes – whether or not the assessment was incorrect – no – appeal dismissed

FIRST-TIER TRIBUNAL
TAX CHAMBER

Appeal number: TC/2018/06220

BETWEEN

MANGIO LTD **Appellant**

-and-

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

TRIBUNAL: JUDGE RICHARD CHAPMAN QC
MRS HELEN MYERSCOUGH

The hearing took place on 30 June 2021. by the Tribunal Video Platform. A face-to-face hearing was not held by virtue of the Covid-19 pandemic. Further written submissions were directed and received dated 2 August 2021 and 31 August 2021.

Mr Delvecchio Francesco, Director, for the Appellant

Miss Olivia Donovan, litigator of HM Revenue and Customs' Solicitor's Office, for the Respondents

DECISION

INTRODUCTION

1. This is an appeal against a VAT assessment issued on 11 July 2018 for the sum of £18,063 in respect of the period ending 03/16 to the period ending 06/17 ("the Assessment" and "the Relevant Periods" respectively). The Assessment was made pursuant to section 73 of the Value Added Tax Act 1994 ("VATA 1994"), which provides as follows at sub-section (1):

> "(1) Where a person has failed to make any returns required under this Act (or under any provision repealed by this Act) or to keep any documents and afford the facilities necessary to verify such returns or where it appears to the Commissioners that such returns are incomplete or incorrect, they may assess the amount of VAT due from him to the best of their judgement and notify it to him."

2. Mangio Ltd ("Mangio") carries on business in the sale of take-away food and drink, albeit that it also has a small number of seats for eating food and drink on the premises and it also provides food for delivery through various delivery service providers. Both hot and cold food are sold, as well as hot drinks and soft drinks.

3. The key dispute in the case is the extent to which Mangio's sales during the Relevant Periods were made of up standard rated goods or zero rated goods. In short, it is HMRC's case that Mangio underdeclared its output tax for the Relevant Periods by attributing goods as zero rated that should have been standard rated, that the assessment was to best judgment and that it should not be disturbed. There is no suggestion that Mangio acted dishonestly; it is HMRC's case that this resulted from deficiencies in Mangio's systems and record keeping. It is Mangio's case that the Assessment was not to best judgment and that the sum assessed is too high. Mangio accepts that VAT has been underpaid and (with the assistance of its accountants) calculates the sum due as £8,096.88.

ISSUES

4. It follows from this brief overview that the following issues arise for determination:

   (1) Our findings of fact, particularly as to the nature of Mangio's trade.

   (2) Whether or not the Assessment was to best judgment.

   (3) Whether or not the Assessment was wrong.

FINDINGS OF FACT

5. We heard oral evidence (and read a witness statement) from the decision-making officer, Mr Sean Clayton, on behalf of HMRC, and from Mr Delvecchio Francesco, Mangio's director, and Mr Bashir, Mangio's accountant, on behalf of Mangio. We also read witness statements from Mangio's employees, Mr Alessandro Serafino, Ms Lesley Sunnex, and Mr Sanjeev Kumar. Whilst the witness statements of Mr Serafino, Ms Sunnex and Mr Kumar are admissible, we give them limited weight as these witnesses did not attend to give oral evidence or to be cross-examined.

6. We make the following findings of fact.

General background

7. Mangio was incorporated on 10 October 2013 and was registered with VAT with effect from 1 July 2013. The shop opened in January 2014. Mr Delvecchio is a director and also works at the shop on a day to day basis alongside other employees. The shop is a small one, approximately thirty square metres, with eight stools for people who are eating on the premises. It is based in the City.

8. Mangio serves Italian food, including pasta (cooked at the shop or with the option for it to be cooked at home), panini, focaccia, and desserts. It also serves drinks, including coffee. Before the Relevant Periods began, Mangio introduced what it termed a "Meal Deal". The Meal Deal comprised a soft drink or a coffee, pasta, and a salad box. A standard meal was also offered, which was a larger pasta portion with salad and bread. Mangio also serves artisan ice cream.

9. As a result of investment and growth, Mangio underwent very substantial change in the course of the Relevant Periods, resulting in increased sales. In the early part of the Relevant Periods, Mangio leased a coffee making machine, with the effect that coffee sales went up from approximately ten cups a day to over a hundred. Mangio also introduced various changes to its trading methods in October 2016. Its opening hours were extended, closing at 10pm instead of 5pm. It also started deliveries through Seamless, Deliveroo, and Uber Eats. The gross sales (which are not in dispute) recorded on Mangio's VAT returns during the Relevant Periods show Mangio's increased turnover and were as follows: £27,882 for the 03/16 period, £32,278 for the 06/16 period, £56,675 for the 09/16 period, £85,109 for the 12/16 period, £79,441 for the 03/17 period, and £82,570 for the 06/17 period.

10. Mangio operated a till system and also sales data which was available online. It is common ground that the way in which the till system was configured and used had various shortcomings. It did not identify which customers were eating in the shop. It identified deliveries under the category "corner shop" with a zero rating and did not differentiate what type of food and drink was being delivered. It treated all sandwiches as cold food, whether or not they were toasted. It also had three "PLU" categories which had the wrong VAT codes, being sales of medium hot chocolate, fruit juice, and ice-cream.

HMRC's enquiries and decisions

11. Following a routine review of Mangio's VAT returns, Mr Clayton met with Mangio on 20 April 2017. The focus of the meeting was an investigation of the apparent reduction in standard rated sales as against zero rated sales. A course of correspondence then followed between Mr Clayton, Mr Delvecchio and Mr Bashir. It is common ground that Mangio provided access to all available information.

12. By an email dated 15 May 2017, Mr Clayton asked Mangio to self-invigilate, recording each sale as it happened. Mangio did so and gave Mr Clayton access to the online till system including all sales data.

13. By a letter dated 12 July 2017, Mr Clayton issued a decision in which he treated the pasta meal as a single supply for VAT purposes notwithstanding that it came with a salad box.

14. By a letter dated 18 August 2017, Mr Clayton identified what he said were errors during the Relevant Periods as follows:

> "Since the VAT enquiry commenced and following the first meeting with Mr Delvecchio, a number of errors have been discussed, which has been altered through implementations to the till. Errors affecting VAT on sales were:
>
> - Eat-in sales not registering and therefore any cold food consumed on premises was zero-rated.
> - Toasted sandwiches were zero-rated and being reported as cold food within the till.
> - All orders for delivery (Deliveroo and Uber Eats) were being processed under corner shop and zero-rated when the sales involved cold and hot food.

- 3 PLU categories with wrong VAT codes, they are PLU 39 – Hot Chocolate Medium, PLU 52 – Fruit Juice and PLU 72 to 79 – Ice Cream. Any of these sales would be zero-rated for VAT.
- Pasta meal with salad and bread is considered a single supply for VAT purposes and subject to standard-rate VAT.

15. Mr Clayton calculated that the under-declaration was £22,367. He calculated this by selecting five days, analysing the sales data and working out the standard rated sales as a proportion of overall sales during that period. The five days considered were 29 June 2017, and 3 to 6 July 2017. He found that 82% of these sales were standard rated. He then calculated the VAT on 82% of the sales during the Relevant Periods and deducted the declared output tax. This left (on Mr Clayton's approach) a deficiency of £22,367.

16. Mangio responded on 19 September 2017 in a letter which sought to respond to each of Mr Clayton's concerns in a way that consolidated previous correspondence and discussions. Mangio took issue with Mr Clayton's approach of treating the percentages for the test period as determinative of the Relevant Periods, stating as follows:

> "Please see attached the workings for Vatable sales along with the backup Z-reports for the period 21/08/2017 to 28/08/2017. We believe these reports are correct and all vatable sales are being reported accurately now. As per the working, company's average vatable sales are 68% of the total sales. Previously the company has been reporting approximately 45% vatable sales. The majority of the difference could be seen further down in the working of eat in sales and delivery items. Having those workings in place and the known issues in mind, we can say that the company reported on average Vatable sales around 68%. Having said that we reiterate that Mangio business in 2016 is totally different from 2015 and 2017, the company went through a total turnaround with new investors and advisors (financial and operations) – comparing these years is completely arbitrary and not correct. The analysis should also include seasonal effects at play in the food business, especially for a start up like Mangio with limited seating space (during rainy periods this has a consistent effect on type of sales). All this to say that it would be unrealistic to try to normalise our Vatable sales numbers with a single weekly number for a full year. Please bear in mind that the delivery sales have been increased significantly at the end of 2016. So the average vatable percentage for the first 6-9 months of 2016 would be lower."

17. As regards eat-in sales, Mangio stated that the issue had been resolved and that it accounts for 3% of the total sales. However, this arose from an analysis of sales reports in the period 21 August 2017 to 27 August 2017. As such, no explanation was given as to what percentage eat in sales were of sales during the Relevant Periods. As regards deliveries, Mangio stated that this has been resolved and noted that it was 14.85% of total revenue, although again by reference to the period 21 August 2017 to 27 August 2017 rather than during the Relevant Periods. As regards the PLU categories, Mangio stated that the total sales of these categories from 1 January 2016 to 31 August 2017 were £1,750.37 combined and so would not impact upon the average VAT percentage. As regards the Meal Deals, Mangio referred back to previous correspondence stating that the same had been treated as 30% standard rated and 70% zero rated. Mangio did not deal with Mr Clayton's concerns about toasted sandwiches.

18. After further correspondence, Mr Clayton issued an assessment on 4 October 2017 in the sum of £22,367 in accordance with the calculations set out in his letter dated 18 August 2017. Mangio requested a review, which resulted in a review conclusion letter dated 5 January 2018, dealing with both the single supply decision and the review decision. Both of these decisions were upheld. In doing so, the review officer set out the competing methodologies as follows:

> "Officer's Methodology
>
> After identifying the liability issues, the Officer has looked at the company's sales in a five day period in June/July 2017. During that period the Officer has adjusted the VAT liability to ensure all transactions were correctly accounted for. This produced an average of 82.30% of sales that should be standard rated. The period used is a Monday to Wednesday and two Thursdays. The Officer is uplifting the amount of sales that are standard rated, rather than increasing the amount of sales. I considered this period to be representative.
>
> Using that percentage of standard rated sales the Officer used the methodology below to uplift the output tax due:
>
> - Declared Outputs plus Declared Output Tax equals Gross Sales
> - Gross Sales multiplied by 82% equals Adjusted Standard-rated Sales
> - Adjusted Standard-rated Sales divided by 6 equals Adjusted Net VAT
> - Adjusted Net VAT less VAT Declared equals VAT Assessment
>
> This methodology has been applied to the periods from 6/16 to 6/17 inclusive to determine the total under declaration.
>
> Company's Methodology
>
> In the letter dated 18 September 2017 the company provided alternative workings. This letter states the eat-in sales, delivery order and PLU category issues have been resolved. However the meal deal is still being apportioned. The company's workings show 68% of sales being standard-rated.
>
> This letter goes on to state that the business underwent operational and financial restructuring at the end of 2016. It is for that reason that they do not agree that looking at the June/July 2017 and those working back to June 2016 is representative. If there was some major change in the business at the end of 2016 I would take this into account when considering the quantum. However the company has not provided any evidence to demonstrate

19. In the course of email correspondence on 14 and 18 June 2018, an agreement was reached as to apportionment in respect of the £9 Meal Deal of hot pasta and salad whereby 45% was treated as standard-rated and 55% was treated as zero-rated ("the Apportionment Agreement").

The make-up of the sales for the relevant periods

20. Mangio argues as follows in its written closing submissions as regards sales for the Relevant Periods:

> (1) The eat-in sales account for approximately 20% of the total sales and not more than 10% of the eat-in sales come from cold or zero-rated food.
>
> (2) Only 10% of sandwiches are toasted.
>
> (3) At least 50% of delivery sales are "Meal Deals" and so fall to be apportioned as to 45% standard-rated and 55% zero-rated in accordance with the Apportionment Agreement.
>
> (4) No sales of medium hot chocolate, fruit juice or ice-cream were made.
>
> (5) The pasta meals with salad and bread should be increased by 15% as they were being mistakenly under-reported as 30% standard-rated instead of 45% standard-rated.

21. Mr Delvecchio also dealt with some of these matters in the course of his oral evidence. He said that he was in the shop all the time and so could see how many people ate inside. Prior to the pandemic, about 200 people would visit the shop per day but only 15 or 20 would stop

to eat inside. He said that about 10% of lunch customers ate inside, which he calculated by reference to the fact that it is a small shop of only thirty square metres and so not many people could eat inside. He said that paninis were sold hot and cold, with about 10% of people wanting them toasted, although it is not clear from his oral evidence what period this relates to and whether or not there was any variation between different periods.

22. HMRC's response in their written closing submissions is as follows:

(1) There were no records of eat-in sales and so neither the fact that the eat-in sales were 20% of total sales or that 10% of those were cold or zero-rated food can be verified.

(2) The 10% figure for toasted sandwiches cannot be verified.

(3) The delivery orders cannot be separated out into different types of order.

(4) The pasta meal sales cannot be identified.

23. We make the following findings of fact as to the make-up of the sales for the Relevant Periods.

24. We are unable to accept that Mangio has established on the balance of probabilities that eat-in sales account for 20% of the total sales. The figure of 20% in the written submissions is inconsistent with the figure of 10% given by Mr Delvecchio in evidence and inconsistent with the 3% referred to in the letter dated 19 September 2017, albeit referring to a period from 21 August 2018 to 27 August 2017. The explanation that 15 or 20 people out of 200 lunch customers eat in appears to have related to the period just before the pandemic and so we take this to be late 2019 or early 2020. In any event, this would equate to 7.5% to 10% rather than 20%. It is also not clear whether this was the same during the Relevant Periods, particularly given the change of approach and the increased popularity of Mangio in the course of, and after, the Relevant Periods. Mr Serafino, Miss Sunnex and Mr Kumar's witness statements refer to approximately 2 out of 10 people consuming food on the premises. However, they do not state when this related to and, again, this is inconsistent with Mr Delvecchio's oral evidence, and they did not attend the hearing to give oral evidence. Similarly, Mangio's calculations appear to assume that the eat-in sales represent 20% of the gross sales figures, which is a different question as to whether eat-in customers represent 20% of the customers; in such circumstances it is unclear how this 20% figure is calculated. Further, although Mr Delvecchio was present at the shop, he did not explain whether his anecdotal evidence was based upon any survey of the numbers eating in, whether these were constant numbers throughout the Relevant Periods, how clear he could be that these were accurate, or whether the orders from eat-in customers were comparable in amount nature or value to take-away customers. Indeed, his basis for the assertion was not said to be upon his own detailed knowledge but instead a logical assessment of the size of the shop. We find that whilst the size of the shop is of course a limiting factor in the number of people who could eat in the shop, it is not clear why this should result in either 10% or 20% of sales being eat-in.

25. For similar reasons, we have insufficient evidence to reach any finding that 10% of eat-in sales were cold or zero-rated food. There was no documentary evidence to explain this and there was no detail in any written or oral evidence given to support what was just a broad assertion.

26. Likewise, there was no documentary evidence to support the assertion that 10% of sandwiches were toasted. Again, none of Mangio's witnesses provided any detail as to how this figure was calculated, what period it related to, and whether or not it varied over time.

27. Again, it is wholly unclear how Mangio identifies that 50% of deliveries were Meal Deals. The Deliveroo and Uber statements do not record the food sold and there is no other

documentary evidence in relation to them. Mr Delvecchio did not address this in his evidence and so no further detail was provided.

28. HMRC does not take issue with Mangio's position that no sales of medium hot chocolate, fruit juice or ice-cream were made and so we accept this as an agreed fact.

29. As regards the pasta meals with salad and bread, there appears to be no dispute between the parties that Meal Deals which had previously been treated as 30% vatable should be adjusted to 45% vatable. However, there appears to be a discrepancy between the number of Meal Deals this relates to during the Relevant Periods. HMRC submits, and we agree, that Mangio's calculations do not match the till audit reports for July 2016 to June 2017 and there is no evidence as to where Mangio's figures come from.

30. We do emphasise that Mr Delvecchio was doing his best to assist the Tribunal and that his assertions were honestly made. However, for the reasons set out above, there is insufficient evidence to establish on the balance of probabilities that they are correct.

31. It follows that, save as set out above, we are not in a position to make any findings of fact as to what the make-up of the sales actually was. We make out findings below as to the impact that this has upon the correct methodology and amount of the Assessment.

WHETHER OR NOT THE ASSESSMENT WAS TO BEST JUDGMENT

The legal framework

32. Section 73 of the Value Added Tax Act 1994 ("VATA 1994") provides as follows (where relevant) in respect of best judgment:

> "73. Failure to make returns etc.
>
> (1) Where a person has failed to make any returns required under this Act (or under any provision repealed by this Act) or to keep any documents and afford the facilities necessary to verify such returns or where it appears to the Commissioners that such returns are incomplete or incorrect, they may assess the amount of VAT due from him to the best of their judgment and notify it to him.
>
> (2) In any case where, for any prescribed accounting period, there has been paid or credited to any person -
>
> (a) as being a repayment or refund of VAT, or
>
> (b) as being due to him as a VAT credit, an amount which ought not to have been so paid or credited, or which would not have been so paid or credited had the facts been known or been as they later turn out to be, the Commissioners may assess that amount as being VAT due from him for that period and notify it to him accordingly.
>
> …"

33. In *Van Boeckel v Customs and Excise Commissioners* [1981] STC 290, Woolf J defined best judgment as follows at 292:

> "What the words 'best of their judgment' envisage, in my view, is that the Commissioners will fairly consider all material placed before them and, on that material, come to a decision which is one which is reasonable and not arbitrary as to the amount of tax which is due. As long as there is some material on which the Commissioners can reasonably act then they are not required to carry out investigations which may or may not result in further material being placed before them."

34. In *Rahman v Customs & Excise Commissioners (No 2)* [2002] EWCA Civ 1881, Chadwick LJ stated as follows at [45]:

> "It is in cases where the amount of tax found by the tribunal to be properly due is substantially different from the amount assessed by the commissioners that the tribunal may think it appropriate to investigate why there is that difference; and to seek an explanation. That investigation may - but, often (as in the present case) will not - lead to the conclusion that the commissioners did not exercise best judgment in making their assessment. The tribunal may take the view, in such cases, that the proper course is to discharge the assessment. But even in cases of that nature, as it seems to me, the tribunal could choose to give a direction specifying the correct amount - with the consequence that the assessment would have effect pursuant to section 84(5) of the 1994 Act. It could not be criticised for doing so. The underlying purpose of the legislative provisions is to ensure that the taxable person accounts for the correct amount of tax."

35. In *Customs and Excise Commissioners v Pegasus Birds Ltd* [2004] EWCA Civ 1015, Carnwath LJ stated as follows at [38]:

> "In the light of the above discussion, I would make four points by way of guidance to the Tribunal when faced with "best of their judgment" arguments in future cases:
>
> i) The Tribunal should remember that its primary task is to find the correct amount of tax, so far as possible on the material properly available to it, the burden resting on the taxpayer. In all but very exceptional cases, that should be the focus of the hearing, and the Tribunal should not allow it to be diverted into an attack on the Commissioners exercise of judgment at the time of the assessment.
>
> ii) Where the taxpayer seeks to challenge the assessment as a whole on "best of their judgment" grounds, it is essential that the grounds are clearly and fully stated before the hearing begins.
>
> iii) In particular the Tribunal should insist at the outset that any allegation of dishonesty or other wrongdoing against those acting for the Commissioners should be stated unequivocally; that the allegation and the basis for it should be fully particularised; and that it is responded to in writing by the Commissioners. The Tribunal should not in any circumstances allow cross-examination of the Customs officers concerned, until that is done.
>
> iv) There may be a few cases where a "best of their judgment" challenge can be dealt with shortly as a preliminary issue. However, unless it is clear that time will be saved thereby, the better course is likely to be to allow the hearing to proceed on the issue of amount, and leave any submissions on failure of best of their judgment, and its consequences, to be dealt with at the end of the hearing."

Submissions

36. HMRC submitted that the Assessment was to best judgment as they applied the position in five days of the self-invigilation period, worked out the overall percentage of supplies subject to the standard rate with necessary adjustments for Meal Deals and then applied that percentage to the Relevant Periods.

37. Mangio submitted that the Assessment was not to best judgment as they did not take into account the various matters set out in paragraphs 20 and 21 above. In particular, Mangio maintains that HMRC did not take into account sufficiently or at all the fact that the business

was very different at the time of the self-invigilation period to the business at the start of the Relevant Periods. Mangio also expressed frustration that HMRC had not visited the premises.

Discussion

38. We find that the Assessment was to best judgment for the following reasons.

39. First, there is no suggestion of any wrongdoing by HMRC. We note that no such allegation has been pleaded or pursued.

40. Secondly, the Assessment was not arbitrary in nature. They applied the information obtained in the self-invigilation period to the Relevant Periods, making adjustments where appropriate in order to reflect the agreed apportionment in respect of the Meal Deals. We find that this was a reasonable approach in circumstances in which Mangio did not present sufficient information to HMRC prior to the Assessment in order to establish what the make-up of the sales made for the Relevant Periods in fact was.

41. Thirdly, we note that the test days considered were on 29 June 2017, and 3 to 6 July 2017. Given that the Relevant Periods were from 03/16 to 06/17, we find that it was reasonable for HMRC to consider that the findings from these test days were broadly consistent with at least the latter end of the Relevant Periods. Crucially, Mangio did not present documentary evidence before the Assessment (or even afterwards) to justify the assertion that the make-up of the sales in the Relevant Periods were different to the test days.

42. Fourthly, Mr Clayton said, and we accept, that he appreciated that there had been a change in the nature of the business with increased deliveries. However, we also accept that he was not provided with sufficient evidence to be able to analyse the extent to which this would result in any different outcome to the test days. As we note in paragraph 27 above, it is not even clear following submissions within this appeal how Mangio identifies the make-up of the deliveries.

43. Fifthly, we note that Mr Clayton's method of calculation was to apply the percentage of sales which were standard rated for the test days to the sales during the Relevant Periods. As such, the increase in business will be properly reflected. Instead, the accuracy of the Assessment will turn upon whether or not the percentage of standard rated sales for the test periods reflects the percentage of standard rated sales during the Relevant Periods.

44. Sixthly, we note that Mangio's calculations remove deliveries for the periods ending March 2016 and June 2016 to take into account when deliveries began. If the make-up of delivery sales was substantially different to the make-up of other sales then in principle this could make a difference to the Assessment because the overall make-up of sales during the test period would be different to the overall make-up of sales during the periods ending March 2016 and June 2016. However, Mangio has not established that there was any such difference.

45. Seventhly, it is not clear what a visit to the premises would have achieved. In particular, this would have been after the Relevant Periods (or at most would have been at the very end of the Relevant Periods) and would not have added anything to the self-invigilation process.

Submissions

46. Mangio submits that the Assessment was incorrect for the reasons set out in paragraphs 20 and 21 above.

47. Miss Donovan submits on behalf of HMRC that the burden of proof is upon Mangio to establish that the Assessment was wrong and that, for the reasons set out in paragraph 22 above, Mangio has failed to do so.

Discussion

48. We repeat our findings of fact as set out in paragraphs 23 to 31 and paragraphs 39 to 45 above. As a result of those findings, we hold that Mangio has been unable to discharge its burden of proof in establishing that the Assessment was incorrect. This is for the following reasons.

49. First, Mangio has not presented any evidence to show what the make-up of the sales in fact was during the Relevant Periods.

50. Secondly, Mangio's proposed adjustments to the Assessment rest upon adjustments which are based upon broad assertions as to the nature of eat-in sales, the percentage of sandwiches which were toasted, the make-up of delivery orders and number of pasta meal sales. There is no documentary evidence to support these assertions and, for the reasons set out above, Mangio's witnesses' evidence in this regard is anecdotal and insufficiently detailed.

51. Thirdly, we do have sympathy with Mangio's argument that the business underwent considerable change during the Relevant Periods. However, even Mangio's analysis does not reveal a change in the make-up of the sales as, with the exception of deliveries, it applies uniform percentage adjustments across the whole of the Relevant Periods. Further, as set out in paragraph 43 above, it is the make-up of the sales which will affect the calculations rather than the overall volume or value of the sales.

DECISION

52. It follows that, for the reasons set out above, we dismiss Mangio's appeal.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

53. 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.

RICHARD CHAPMAN QC
TRIBUNAL JUDGE

Release date: 25 MARCH 2022