



[2013]UKUT 0318 (TCC)

**UPPER TRIBUNAL  
TAX AND CHANCERY CHAMBER**

|  |                                  |
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| <b>Appellant : The Commissioners for Her Majesty's Revenue and Customs</b> | <b>Tribunal Ref: FTC/13/2010</b> |
| <b>Respondents: Able UK Limited</b>  |                                  |

**DECISION NOTICE**

**JUDGE TIMOTHY HERRINGTON**

1. Following the decision of the European Court of Justice on the reference made in this appeal the Respondent has confirmed that it has no further interest in defending the appeal.
2. Accordingly the appeal is allowed. The Appellant has indicated that it wishes to make an application for costs in relation to the appeal and it is hereby directed to do so no later than 12 July 2013.

**Signed:**

**Date:**

**Issued to the parties on: 27 June 2013**