



TC07705

Appeal number: TC/2018/05920

VAT – Registration.

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

LY NGUYEN

Appellant

- and -

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

TRIBUNAL: JUDGE CHARLES HELLIER

**Sitting in public at Eastgate House, Cardiff on 16 October 2019 with further
evidence and later written submissions**

Nathaniel Monk and Rhys Thomas of TM Sterling Ltd for the Appellant

Daniel Hopkins for the Respondents

DECISION

The Appeal

1. Mrs Nguyen runs a nailbar. On 8 March 2018, after a series of visits and a period of “self-invigilation” in which Mrs Ng was asked to record the takings from each customer, HMRC wrote to Mrs Nguyen saying that they considered that she was required to register for VAT with effect from January 2013; and on 28 August 2018 they issued an assessment to Mrs Nguyen for £90,979 in respect of the period 2012/13 to 2016/17 (which I shall call the “relevant period”).
2. TM Sterling Ltd sought a review of both issues. The review confirmed the decisions. On 12 September 2018 TM Sterling Limited gave notice of appeal to the tribunal against both the registration decision and the assessment. The appellant's contention was that her supplies in the relevant period were below the VAT registration threshold. A hearing of the appeal took place on 16 October 2019.
3. At the hearing HMRC noted that, whereas an appeal against the registration decision lies under section 83 (1) (a) VATA, an appeal against an assessment may only be made if a VAT return has been submitted for the period of the assessment (see section 83(1)(p)(i)). Mrs Nguyen had not made such a return and HMRC therefore submitted that the appeal should be struck out.
4. After the hearing Mrs Nguyen submitted VAT returns and renewed her appeal. Her appeal was late because it was made more than 30 days after the confirmation on the review of the assessment. She therefore applied to the tribunal to make an appeal out of time. In the circumstances I decided to permit the appeal to be made late and directed that it be consolidated with the appeal against registration. I had therefore intended to provide a single decision dealing with both appeals.
5. However section 84(3) and (3B) VATA provide that an appeal against an assessment may not be entertained unless the VAT at issue has been paid to HMRC or, on an application by the taxpayer, HMRC are satisfied that paying the VAT would cause hardship, or, if HMRC are not so satisfied, the appellant applies to the tribunal, and it is so satisfied.
6. I have been told by the tribunal administration that the appellant has made a hardship application to HMRC but at 8 May 2020 I had heard of no progress with the application. No doubt the Covid-19 pandemic has delayed its processing.
7. In the circumstances it seemed to me that it would be unjust to delay further the provision of a decision in relation to the registration appeal.
8. This decision therefore addresses the appeal against registration only.
9. I shall ask the tribunal administration to refer to me any matters relating to the appeal against the assessment.

The basis of HMRC's decision.

10. HMRC's decision was based mainly on:

- (1) a self invigilation undertaken by Mrs Nguyen in which she was asked to record the takings from each customer over a week; and
- (2) a comparison of the figures that Mrs Nguyen produced with reports from officers who clandestinely visited her business during that week.

11. The officer of HMRC who made the decision in relation to registration concluded that the result of the self-invigilation understated the takings of the business. She estimated the takings as having been understated by half. She then estimated weekly takings as twice the self-invigilation total and applied that figure in concluding that Mrs Nguyen should be registered from 1 January 2013.

12. In her notice of appeal Mrs Nguyen contested these calculations, putting forward the argument that her maximum turnover was much less than HMRC had estimated.

Preparation for the hearing.

13. The tribunal issued directions calling for the parties to produce lists of documents on which they relied and witness statements. HMRC were directed to produce a bundle.

14. Mrs Nguyen's list of documents referred to CCTV recordings. These could not easily be accommodated in a bundle.

15. The bundle which was before me at the hearing contained copies of the notes made by visiting officers and some of the correspondence between HMRC and Mrs Nguyen or her advisers. It did not contain copies of any witness statements. I have since read the witness statements of Mr and Mrs Nguyen. HMRC did not provide any witness statements or call any witnesses for the hearing.

The Hearing, new evidence and HMRC's response

16. At the hearing Mr Monk and Mr Thomas tendered evidence which had not previously been seen by HMRC and had not all been fully described in the list of documents. This evidence consisted of:

- (1) CCTV recordings of each day in the nailbar since about the beginning of 2019;
- (2) letters from clients of the nailbar explaining how long their treatment took;
- (3) till rolls and summaries since April 2018;
- (4) banking summaries for a similar period.

17. Mr Monk and Mr Thomas wished to use this evidence to show:

- (1) the time taken for an average customer to be served;
- (2) the level of activity in the nail bar - the number of customers served every day; and

(3) the daily takings.

18. Using these results they then sought to show that that this, and other existing evidence, showed that the nailbar's turnover was lower than the VAT registration threshold at the relevant times.

19. The CCTV related to periods after the self invigilation exercise. It was extensive and showed how many people were working in the nailbar, how many customers were served and how long each customer took. It would have been very difficult to fake. The letters from clients were personal, of different styles and, mainly handwritten and clear. The till evidence was extensive. The CCTV evidence was relevant to the appeal if it could be shown that the business was, so far as relevant, carried on in the same way at the time of the recordings as it was at the time relevant to the registration.

20. In Directions issued on 18 October 2019 I decided to admit the new evidence but I directed that HMRC should have a proper opportunity to view the CCTV recordings and to consider them and the other new evidence. I directed that after having done so they should write to the tribunal setting out their proposals for the next steps in the appeal, in particular whether they wished to ask any questions about the new evidence, whether they wished the hearing to be reconvened and offer the oral evidence of the officers who had undertaken the trial transactions, and whether they wished to make closing submissions in writing or at a hearing.

21. HMRC then visited the Appellant's premises and undertook a review of the new evidence. They proposed that written closing submissions be supplied. On 31 January 2020 they wrote to the tribunal with a helpful summary of their visit to the Appellant, their commentary on the new evidence in the light of the self invigilation exercise and their closing submissions.

The Relevant law

22. Schedule 1 VAT Act 1994 ("VATA") provides that if a person's taxable supplies exceed a threshold in the period of one year ending in any given month, then she becomes liable to register for VAT. The threshold was £77, 000 for the year to April 2013, £79,000 in the year to April 2014, and £81,000 in the year to April 2015.

23. A person who is registered or liable to be registered is a taxable person (section 1 VATA). VAT is charged on supplies made by a taxable person and is a liability of that person (section 4 VATA). A taxable person is required to make VAT returns. If she does not then HMRC may assess the VAT due to the best of their judgement (section 73 VATA).

24. Section 83 VATA permits a person to appeal against (i) registration, (ii) the making of an assessment, and (iii) the amount of an assessment. In relation to (i) the tribunal's task is to determine whether, on the facts it finds, whether the threshold has been reached. In relation to (iii) its task is to determine, on the basis of the facts as it finds them, what the proper amount of any assessment should be. In relation to (ii) its job may be different: it may decide that the assessment was not made to the best of HMRC's judgement if for example it was made vindictively, capriciously or wholly unreasonably.

25. In this appeal HMRC made submissions in relation to (ii) – the best judgement issue – in response to suggestions in the Notice of Appeal that the assessment had not

been properly made. This decision, however, does not address that issue because it is limited to the registration issue.

The evidence on which this decision is made.

26. In addition to the new evidence I had a bundle of copy documents which included notes made by officers from HMRC who had visited the nailbar and I heard the oral evidence of Mrs Nguyen and Mr Nguyen, her husband.

27. Mr Nguyen and Mrs Nguyen had limited English and I had the advantage of a translator. I found Mrs Nguyen and Mr Nguyen to be careful and consistent witnesses.

28. In their letter of 31 January 2020 HMRC said that if it would assist the tribunal they would be open to arranging for an officer who took part in the test purchases exercise to provide oral evidence. I decided not to direct a hearing for this purpose even though it might have resolved some uncertainties as to details in the records the officers had made. This was because: (i) it was now some three years after the last visit and witnesses' recollections of detail at this distance were not likely to be good; (ii) the questions I might have in relation to the officers' notes related to more than one officer and (iii) HMRC had not expressed a wish for this course to be taken.

HMRC's review of the new evidence.

29. I should refer at this stage to HMRC's summary of their review of the CCTV footage. Their letter set out a description of their review of the footage for 29 January 2019 and 12 March 2019 and indicated that they had also looked at it for February 2019. They had checked the till rolls for 29 January 2019 against the CCTV observations and found that they matched. They had also recorded the starting and stopping times of the recordings between 1 May and 18 May 2019. I note the following:

30. (a) Tuesday 29 January

- (1) With the exception of a few periods of 10 mins or so, there was, after 9.29am always at least one customer in the shop;
- (2) Although during the day a total of 9 customers had been served, between 11.45 and 2pm 4 customers had been in the shop and 3 had paid.
- (3) Customers' treatments took on average about 55 minutes;
- (4) 2 out of the 9 customers had to wait 5 to 10 minutes before starting treatment.

31. (b) for 12 March 2019

- (1) With the exception of 1½ hours at the beginning of the day and a couple of periods of 10 minutes or so thereafter, there was always at least one customer in the shop;
- (2) Although during the day 7 customers were served, between 11.45 and 2pm 6 customers had been in the shop and one had paid;

(3) Customers' treatments took on average about 1 hour (including in that figure in relation to four customers some 10 to 15 minutes under the drier when they were unattended by staff);

(4) 4 of the 7 customers had to wait for up to 15 minutes before starting their treatment.

32. These were only two days' CCTV, but they permitted these inferences: (i) people waiting at a particular time does not mean that the shop is working to capacity all day, (ii) there were times when the two members of staff were fully engaged and also slower times.

33. I consider that these observations illustrate the temptation, when faced with evidence that a shop was full of customers between say 11.45 and 2pm, to estimate the number of customers served in the day by multiplying the number of customers present in that period by the ratio of the length of the day to that period. Thus for 29 January one might estimate it on this basis as

$$4 \text{ customers} \times (8 \text{ hours} / 2.25 \text{ hours}) = 14 \text{ customers,}$$

whereas only 9 were actually served. The error arises because the calculation fails to take account of the time before and after the test interval which had been spent on customers' treatment. To some extent I think that this error infected the thinking behind HMRC's decision that the Appellant was registrable, although there were other reasons for their conclusions.

34. HMRC's analysis of the CCTV start and finish times for each day show that between Tuesday and Friday the shop opened at between 9.03 and 9.16 and the CCTV was turned off at between 4.30 pm and 5.44pm. On Saturday the starting time was later – on average 9.50 – and closing was earlier too – just before 3pm.

My findings of fact

(i) the business, days of opening

35. Mrs Nguyen acquired the nailbar in 2012. At that time it had four workstations and two drying stations. One workstation had been removed in 2017 or 2018 and replaced with a small reception/till podium. Apart from this business facilities had not substantially changed.

36. Mrs Nguyen told me that until September 2017 the nailbar was open from Monday to Saturday. Thereafter, because Monday was a quiet day, they had not opened on Mondays. Mrs Nguyen's statement is consistent with the record made by HMRC's officer Slater of her visit on 22 August 2017 of a sign saying that from September 2017 the business would not be opening on Mondays.

37. Apart from these changes I conclude that the conduct of the business was likely to have been the same in 2019 as it was in the relevant period, and that it is likely that the number of clients served per day and the prices charged were similar. I have therefore given weight to the CCTV evidence in deciding on the turnover of the shop in the relevant period.

38. HMRC's skeleton argument suggested that the shop may have been open on a Sunday. I was shown no evidence that this was the case in the relevant period.

39. I conclude that for the relevant period the shop was open 6 days a week between Monday and Saturday.

(ii) The number of people working in the nailbar.

40. Of the four workstations in the relevant period Mrs Nguyen told me that only two were used at any time.

41. The CCTV recordings I selected indicated that in early 2019 only two people were working in the nailbar, namely Mr Nguyen and Mrs Nguyen. HMRC's sample inspection of the CCTV footage indicated that only those two people were working in the shop.

42. The notes of HMRC's officers' visits in 2017 indicate that there were two workers at visits on 26 June 2017, 7 July 2017, 22 August 2017, 23 August 2017, 24 August 2017, 25 August 2017 and 9 November 2017.

43. Mrs Nguyen said that other than herself and Mr Nguyen only two other people had worked in the nail bar between 2012 and 2018. They were a man who had worked there for 5 to 6 months for about 16 hours per week between 2012 and 2013, and another man who had worked there for about 30 hours per week during 2015/16. At these times Mrs Nguyen had very young children and did not work herself unless a client specifically asked for her in which case she would swap with Mr Nguyen.

44. That evidence was consistent with the other evidence recorded above and I accept it. I find that in the relevant period only two people worked in the nailbar at any one time.

45. Mr and Mrs Nguyen told me that they took time off when their children were ill and to take them to and from School. HMRC note that in their review of the CCTV footage that no instance was noted of Mr or Mrs Nguyen leaving early to collect children from school. I have not given the Appellants a chance to explain this apparent discrepancy because the course I have taken has the effect if I adjusted for such time by reducing the assessment of the number of available staff hours in my estimates, it would not affect my decision.

(iii) The time taken to serve a customer.

46. Mrs Nguyen and Mr Nguyen explained the stages of preparing and repairing nails and applying nail coverings. The provision of a full set (of 10) nails took between 45 minutes and 1¼ hours. Infilling (the most common treatment) after nails had grown took about the same time but was cheaper. Taking old nail coverings off and replacing them took about 1 ½ hours.

47. The letters from the customers indicated that their treatment took about 1 hour. Mrs Nguyen told me that these customers had simply been asked to write to say how long the treatments took. HMRC suggest that the customers may have been coached, since they all covered the same issue and emphasised similar points. I accept that they may have been told what was needed and that their letters indicate a certain sympathy for Mr and Mrs Nguyen, but there was nothing to indicate that the writers were untruthful. Their diversity indicated to me that the writers had not followed any instruction as to what to say other than to set out their experience of how long a treatment took. HMRC say that the letters were not specific in relation to appointment

dates or the times of visits, but these letters were plainly the letters of ordinary people, not professionals. I find that the lack of such detail is unsurprising and that it does not detract from their weight. I find them reliable evidence of the average length of a treatment.

48. The CCTV footage for the day I selected showed that customers' treatments took between 50 minutes to 1 hour 40 minutes with an average of just over one hour. The footage examined by HMRC reflects similar times but indicates that some customers spent 10 or 15 minutes under a drier when they were not being attended by staff.

49. The report of HMRC's officer's clandestine visit on 22 August 2017 suggested that her treatment took about one hour; that of the 23 August visit indicated 35 minutes, of the 24 August visit, 30 minutes, of the 25 August visit 1 hour 10 minutes, of the 9 November visit one hour 10 minutes on the second visit on 9 November 1 hour 15 minutes.

50. There was nothing to indicate that the average time taken for a nail treatment was different in the relevant period from that in 2017 or 2019 and I conclude that in the relevant period each treatment involved 50 mins to one hour of a staff member's time.

Opening hours.

51. Mrs Nguyen said that their opening hours were 9.30 to 5 pm but they would close early in the afternoon if there were no customers

52. The visit report of HMRC's officer on 25 August 2017 indicates that the sign on the door was changed to "closed" at 3:35 pm and that she left at 5 pm. The report of 22 August indicates that the sign was changed to "closed" at 4:20 pm and that the officer left at 5:46 pm.

53. The CCTV footage for 29 January 2019 ceased at 3:55 pm when the shop's last customer left. Mrs Nguyen and Mr Nguyen said that they turned the cameras off when they locked up. I believed them (it would have been extraordinary to go through the pantomime of making the shop look closed and turning off the CCTV every day just in case that day was picked by HMRC to test). On the following day they shut at 4:21 pm.

54. I have noted that HMRC's sample analysis of the CCTV footage between 1 and 18 May 2019 indicated that between Tuesday and Friday the shop opened at between 9.03 and 9.16 and the CCTV was turned off between 4.30 pm and 5.44pm. On Saturday the starting time was later – on average 9.50 – and closing was earlier too – just before 3pm.

55. The visit reports of those of HMRC's officers who conducted test purchases contain records of payments being taken and customers still being served at 5.46pm on one day and at 5pm on another.

56. I conclude (i) that on Mondays to Fridays the shop was usually open between about 9.15am and 5.30pm (ii) that opening times on Saturday were between 9.50 and 3.30 pm, (ii) that there would be days when at the beginning of the day no customer was served until a little later than 9.45, (iii) there would be days when the sign on the door was turned to 'closed' before 5pm but the last customer's treatment finished up

to ¾ hour later and (iv) that on some days when business was slow the shop would close soon after 4.30pm .

The number of customers served during the day.

57. The CCTV footage for the day I picked showed six customers being served. Mr Monk and Mr Thomas's analysis of the CCTV footage for other days showed between 4 and 9 customers being served.

58. Till rolls for the period 1 November 2000 and 9 November 2018 showed between 7 and 10 customers served on each day, with an average of 8.6. Mrs Nguyen told me that each customer's payment was entered on the till but that Mr Nguyen's tips were not.

59. Mrs Nguyen told HMRC at their visit on 10 July 2017 that on average 10 customers were served each day. She confirmed this to me.

60. Mr Nguyen said in his witness statement (which was not challenged at the hearing) that there were times when the shop was not busy or when there were no customers. That was confirmed by the CCTV footage which HMRC had sampled. But that sample analysis showed that for the period between 10.30am and 5pm such periods were of only of about 10 mins or so

61. The visit reported 26 June 2017 says that (i) the officer was present between 12.30 and 2 pm, (ii) two members of staff were present, (iii) 7 customers were present when she arrived all of whom had a set of acrylic nails at £25, (iii) one customer only had entered (and then fairly immediately left) while she was there, (iv) only one customer was being served while she was served, and (v) 4 customers were waiting when she left.

62. In their skeleton argument HMRC say that the officer "witnessed sales of £175 in just 90 minutes". I understood £175 to be 7 x £25 (the acrylic nails). I did not however understand the officer's report to mean that 7 customers were treated in 90 minutes. That is for the following reasons.

63. If 7 customers were there at the start of the visit, only one customer entered but left straight away and 4 were waiting when she left, then 3 customers plus the officer were served by the two members of staff in the 1½ hours she was there. That suggests that the average time spent per customer was 45 minutes. It would have been more if those customers who were present when the officer arrived were already being treated, but there could have been 10 minutes when some customers were under the drier and unattended. I conclude that the report indicates that an average treatment at that time took some 50 minutes and that between 12.30 and 2pm the staff were fully engaged.

64. The report of the officer's test purchase for 22 August 2017 indicates that: (i) she was present for 1¾ hours until 5.46pm, (ii) there were two members of staff present, who were fully engaged while she was there, (iii) at 4.03, when she arrived two customers were being served, and (iv) while she was there at least four customers' treatment was finished and paid for. Allowing for work already done on customers who were being treated when she arrived, this indicates to me an average time of some 50 minutes per customer (and a finishing time of 5.45).

65. The report for 23 August indicates that between 10am and 12 noon treatments were under way or started on five other customers. In their skeleton argument HMRC say that the officer “witnessed 1 customers being treated in just over two hours”. The note of the visit, however, indicates that it was a busy period and customers were turned away, but, as I read it, 2 treatments were underway when she arrived, 5 customers (including the officer) paid and left, and 2 customers were being treated when she left. Thus if the customers being treated when she arrived were at the same stage in their treatment as the customers being treated at the end, each treatment took on average 48 minutes.

66. The report for 24 August 2017 indicates that the officer was in the nail bar for 1 hr 40 minutes and that two or three other customers were being served. The officer who visited on 25 August indicates in her report that between 2.45 and 5pm three other customers finished their treatment. A visit on 7 November 2017 records that only one customer was being treated at the same time and a report of 9 November 2017 that two were being served. It seems to me (having regard to the comments made at para [33] above, that these observations were consistent with an average treatment taking 50 mins to 1 hours and no more than 10 customers being treated in a day,

67. Mrs Nguyen’s self invigilation record between 21 and 26 August indicates a daily average of 11 customers. HMRC’s decision was based in part on a conclusion that this record understated taking because it recorded that fewer customers had paid than the officers conducting the tests had seen been. For the reasons at [33] I did not find the logic or some of those calculations compelling; I found it to be likely that Mrs Nguyen’s record of the number of customers served was accurate.

68. The CCTV footage I chose shows that on occasion other people (who were not being treated) came to sit with those who were being treated. Mr Monk suggested that some of the people the inspecting officers saw when they visited the nail bar were accompanying friends or relatives. But Mr Hopkins told me that the senior officer in charge of the enquiry had said that he had told the testing officers only to count those who were being treated. I think it likely that the officers correctly identified those who were being treated given the detail of their reports.

69. The evidence of the CCTV footage I saw indicated that on that day it was rare for more than one customer to be treated at one time.

70. The evidence that only two people worked on the nail bar and that it was open for no more than about eight hours today suggested that, with a break for lunch, 14 hours of treatment was the maximum which could be provided in any day. The evidence on treatments indicated therefore that the maximum number of customers that could be served on a weekday was 14. On a Saturday, when the shop was open for about 6 hours the maximum was, allowing an hour for lunch, 10 customers.

71. Taking into account periods when no customer or only one person was in the shop and the shorter opening hours on a Saturday, I conclude that it is likely that the average number of customers served across the days the shop was open was no more than 10 per day.

The average cost per customer.

72. The nailbar's price list from four years ago indicated prices of between £16 for filling in and £35 for a full set of pink and white nails (an acrylic set was priced at £25).

73. The visiting officers' reports indicate that they paid £20, £20, £20, £20 and £25, respectively and noticed people paying £16 and being quoted £35.

74. The visit report of June 2017 indicated that it was established that an average price was £25.

75. The till rolls for the period 1 to 9 November 2018 indicated average takings per customer of £24.50.

76. I conclude that the average (mean) amount paid by each customer was no more than £25. (It seemed to me that given the effect of inflation it was likely that the price at the beginning of the relevant period would have been a little less than this.)

Weekly/annual turnover.

77. Mr Monk and Mr Thomas produced daily taking sheets for the period 2018 to 2019. These had been compiled by Mrs Nguyen.

78. A sample of the till roll daily takings figures (the "z" readings) agreed with the taking sheets. HMRC found in their sample of the new CCTV evidence that the till rolls were consistent with that evidence.

79. In the relevant period the figures on the taking sheets exceeded the periodic bankings. Mrs Nguyen said that she paid certain expenses from the cash takings and also took out her own remuneration from them in cash, Mr Nguyen being paid by bank transfer.

80. The takings record indicated daily takings usually in the range of £90 to £320. That would be some £600 to 1,900 per week.

81. HMRC's analysis of the till roll for 29 January 2019 showed takings of £208. That would indicate weekly takings of some £1,250.

82. Mrs Nguyen's income tax returns that show that income tax returns show the following turnover:

2012/13	£45,202
2013/14	£48,760
2014/15	£42,680
2015/16	£52,695.

83. Mrs Nguyen told me that her returns were prepared by an accountant who was sent the records of the daily takings and the bank statements. These figures indicated that the accountant concluded that the weekly turnover was in the order of £1,000.

84. Mrs Nguyen said that they had taken only one holiday in the last six years and that was in 2018 when they had taken three weeks.

85. An income and expenditure questionnaire she completed in 2017 indicated that they received benefits (I presume child benefits) of some £1,700 per annum and that their normal living expenses were some £20,000 per annum.

86. It seems to me that a turnover of £52,000 per annum would after rent and other expenses provide for Mr Nguyen's salary (of £14,400 per annum), and Mrs Nguyen with just enough profit to finance (together with Mr Nguyen) this level of expenditure.

87. I have found:

- (1) that on average no more than 10 customers per day were served;
- (2) that the average takings were £25 per customer; and
- (3) that the nail bar was operating a 6 day week.

88. These findings indicate that weekly takings were no more than £1,500. That figure is not inconsistent with the other evidence in this section. Allowing for bank holidays only, so that the shop is taken to be open for 51 weeks in any year, that indicates turnover in any year ending in any month in the relevant period of *no more* than £76,500.

Conclusions

89. I find that the Appellant's taxable supplies were below the registration threshold for any month in the relevant period.

90. I therefore allow the appeal against registration.

91. In relation to the registration appeal my task is not to determine whether HMRC acted reasonably or fairly but to decide whether, on the facts I have found, the Appellant's turnover was such that she should be registered. Nevertheless, given that I have come to a different conclusion from that to which HMRC came and that some of the submissions from both sides addressed the way their decision had been made, I should briefly address this issue. There is no need to set out how, and on precisely what information that decision was made, but, although I have come to a different conclusion, I did not consider that HMRC had acted capriciously, vindictively or wholly unreasonably in reaching its decision: the information they had appeared at the time to show an under-recording of income and the calculation they made of the turnover was not wholly unreasonable in the circumstances.

Rights of Appeal

92. 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.

CHARLES HELLIER
TRIBUNAL JUDGE

RELEASE DATE: 13 May 2020