Neutral Citation: [2023] UKFTT 00098 (TC)

Case Number: TC08720

FIRST-TIER TRIBUNAL
TAX CHAMBER

By remote video hearing

Appeal reference: TC/2021/01443

VAT and CORPORATION TAX – personal liability notices – whether deliberate inaccuracies - yes – appeal dismissed

Heard on: 20 & 21 September 2022
Judgment date: 02 February 2023

Before

TRIBUNAL JUDGE ANNE SCOTT
MEMBER: JOHN AGBOOLA

Between

COLM BRENDAN MALONE

Appellant

and

THE COMMISSIONERS FOR HIS MAJESTY'S REVENUE AND CUSTOMS

Respondents

Representation:

For the Appellant: **Mr Stephen McCormick of SMC Accountants Ltd**

For the Respondents: **Mrs Paula O'Reilly and Mr Gareth McKinley, litigators of HM Revenue and Customs' Solicitors Office**

DECISION

INTRODUCTION

1. This appeal is against two personal liability notices ("PLNs") issued to the appellant in respect of penalties charged under Schedule 24 Finance Act 2007 ("Sch 24") for 100% of the deliberate and concealed penalties issued to Maloney's Diner Limited ("the Company") on 6 November 2019 in relation to VAT inaccuracies and on 17 January 2020 in relation to corporation tax inaccuracies.

2. Both had been upheld on review on 7 January 2021.

3. Those were in the sums of £139,902.72 for VAT, issued on 13 November 2019, and £41,701.76 for corporation tax, issued on 27 January 2020.

4. It was not disputed that the underlying VAT and corporation tax assessments and related penalties had not been appealed by Maloney's Diner Limited ("the Company") which has been liquidated.

5. With the consent of the parties, the hearing was conducted by video link using the Tribunal's video hearing system. A face-to-face hearing was not held because of the difficulty of ensuring the safety of all participants.

6. Prior notice of the hearing had been published on the gov.uk website, with information about how representatives of the media or members of the public could apply to join the hearing remotely in order to observe the proceedings. As such, the hearing was held in public.

7. The documents to which we were referred comprised a Bundle consisting of 620 pages and an Authorities Bundle extending to 577 pages. We had Skeleton Arguments for both parties. We heard evidence from HMRC Officers Coid, Carey and Brown and from the appellant and his daughter.

Preliminary issue

8. At the outset of the hearing Mrs O'Reilly explained that having returned to the office once the Covid-19 restrictions had been lifted, and in preparation for this hearing, Officer Carey had reviewed the documentary evidence that had been used to formulate the VAT assessments. He identified information on the Z reports that had been overlooked, such as the cumulative totals and the large number of refunds, realised their importance and then recalculated the VAT assessments, penalties and PLNs. He contacted Officer Brown who had taken over from Officer Wilson who had calculated the original Corporation tax assessments, penalties and PLNs. She then also did the relevant recalculations.

9. Mrs O'Reilly then contacted Mr McCormick to explain the position. On 7 September 2022, HMRC lodged a revised Skeleton Argument which included the figures as recalculated.

10. On 14 September 2022, there was lodged what was described as a revised Skeleton Argument for the appellant. The previous "Skeleton Argument" was an email chain and had been lodged earlier in September 2022.

11. In the course of the hearing we were provided with copies of the recalculations. In Closing Submissions, Mrs O'Reilly undertook to lodge with the Tribunal and the appellant, written confirmation of the figures to which the Tribunal was requested to amend the PLNs.

12. She did so on 21 September 2022. The Tribunal was requested to confirm the VAT PLN in the amended sum of £45,507.84 (having been £139,902.72) and the amended corporation tax PLN in the sum of £8,522.25 (having been £41,701.76).

The issues

13. The issues for the Tribunal were whether:

(a) The penalties were properly charged under Sch 24 on the Company on the basis of deliberate and concealed inaccuracies in the VAT returns for the tax periods 09/15 to 06/19, inclusive, and the Corporation Tax Returns for the periods ended 31 December 2015, 2016 and 2017; and

(b) If so, whether the inaccuracies within the returns can be attributed to the deliberate actions of the appellant thereby making him liable to the PLNs charged under paragraph 19 Sch 24.

Relevant law

14. Paragraph 19 Sch 24, insofar as material, reads:-

"19(1) Where a penalty under paragraph 1 is payable by a company for a deliberate inaccuracy which was attributable to an officer's company, the officer is liable to pay such portion of the penalty (which may be 100%) as HMRC may specify by written notice to the officer.

(a) the officer as well as the company shall be liable to pay the penalty, and

(b) HMRC may pursue the officer for such portion of the penalty (which may be 100%) as they may specify by written notice to the officer.

(2) Sub-paragraph (1) does not allow HMRC to recover more than 100% of a penalty.

(3) In the application of sub-paragraph (1) to a body corporate other than a limited liability partner 'officer' means that:

(a) a director (including a shadow director within the meaning of section 251 of the Companies Act 2006 (c.46)),

(aa) a manager, and

(b) a secretary".

15. "Deliberate" is not a defined term in the legislation. Case law indicates that the question of whether an inaccuracy is deliberate is a subject we test, depending on the knowledge and intention of the taxpayer, and is explained at paragraph 63 of *Auxilium Project Management Ltd v HMRC* [2016] UKFTT 249 (TC):

"a deliberate inaccuracy occurs when a taxpayer knowingly provides HMRC with a document that contains an error with the intention that HMRC should rely upon it as an accurate document".

Background facts

16. The appellant was the sole director and shareholder of the Company.

17. The appellant had traded in various entities prior to trading as the Company.

18. His business as a sole proprietor was registered for VAT on 2 November 2005 and he subsequently traded as a partnership which had been required to provide security due to unpaid VAT of £20,818 and surcharges. Thereafter another partnership with his son was constituted and the VAT registration for that business ran from 1 November 2008 until insolvency on 15 May 2014. At the point of insolvency that partnership owed £75,718 in unpaid VAT and an additional £11,369 in surcharges. When it ceased to trade, the Company, which had been incorporated on 19 December 2013, continued the business in the same premises.

19. It was a business as a diner, which in later years had a bistro ("Sasha's") attached, serving food and alcohol both to sit-in and takeaway customers.

20. The Company was placed in Creditors Voluntary Liquidation on 10 January 2020 and the liquidator appointed on 16 January 2020.

21. On 20 June 2018, three HMRC officers visited the business at lunchtime for a compliance check. They noted that there were two touch screen tills, one Merchant Acquirer ("MA") machine (ie for debit and credit cards), nine staff, customer seating for 40 inside and 16 outside and approximately 80% of the customers paid in cash.

22. On 2 October 2018, a further visit was undertaken which was attended by Officers Carey and Coid and a till trainee.

Officer Coid's evidence and our observations thereon

23. Officer Coid was able to obtain a backup of the data from the till used for takeaway business ("Till 1").

24. However, the till used for the dine-in customers ("Till 2") was not set to save data which is a breach of Regulation 31 of the VAT Regulations 1995.

25. She completed a till questionnaire with the appellant. That confirmed that there were only two tills, they had been purchased as new in 2008/09 and engineers had been out recently because of problems. The business was open from 9 am until 8 or 9 pm seven days a week. There were about six voids and cancellations each per week because of mistakes by staff. Cash would be removed from the tills daily for purchases and for security. One Z report was done each day at the end of the day and the cash reconciled. His daughter had been the last person taught how to use the till and she had been taught by staff a few months previously.

26. Officer Coid reset both tills to be HMRC compliant which included making Till 2 start storing data and for both to produce Z reports with sequential numbering.

27. Officer Coid subsequently examined the till data and her findings were that:-

(a) The data showed that the till was in operation from morning to evening throughout the period.

(b) She analysed data from 1 June 2015 until 1 October 2018.

(c) The data showed that it was normal practice to run at least two Z reports each day.

(d) The first Z report was taken in the early afternoon of each day with a second Z report taken either in the evening, at close of business, or first thing next morning before business commenced.

(e) Till 2 had no saved data.

28. In September 2021 Officer Coid was asked to analyse a box of paper records that the liquidator had retrieved. That box included paper Z reports and the appellant had confirmed that those were the records given to his accountant.

29. She has produced an extensive "Till workbook" which includes detailed analysis of two sample quarters being 9/18 and 12/17. In relation to the box of records, it also includes a full history of electronic data Z reports taken from Till 1 which shows those which have corresponding paper reports. She has also recorded all other paper Z reports included in that box.

30. In summary, in both of the two sample quarters the discrepancy between the paper Z reports and the electronic data is very large. The paper Z reports are broadly in line with the

VAT returns. In 09/18, the paper Z reports totalled £6,906.31 and the electronic Z reports totalled £29,784.82 which is a shortfall of £22,878.51. In 12/17, the equivalent figures are £6,823.89, £30,293.89 and £23,470.

31. In 09/18 only 59 of the 188 Z reports from Till 1 were included in the box of records and those 59 support the VAT return that was submitted. For that period the paper Z reports only include till readings from earlier in the day. The equivalent figures for 12/17 present a similar picture in that only 62 of the 187 Z reports were in the box of records and again the records for Till 2 do not include the evenings.

32. In all of the paper records there are only two Z reports from the evenings.

33. The appellant had stated in his witness statement that "When HMRC left the premises after the visit ….both tills did not work and had to be replaced….". His daughter said something similar in her witness statement. In oral evidence neither could confirm when the tills were replaced. There was no other evidence to that effect.

34. Ms Malone argued, vigorously, that Officer Coid had not known how the tills worked. She had had to show her so the officer surely could not be an expert.

35. This is a specialist Tribunal. We know that HMRC have a protocol when interrogating tills. For, what appears to us to be obvious reasons, they invariably ask taxpayers to explain how they operate the till so that they can form a view as to how the business might have operated the till.

36. We do not accept that the tills were damaged by the interrogation and, beyond the unsupported allegations, there is no evidence. The argument advanced that it was because the tills were very old did not make sense. We have seen examples of 30 plus year old tills being interrogated by HMRC. These were modern.

37. In any event, we know that it is HMRC's practice to ask a trader to ring through a sale before HMRC leave the premises in order to ensure that the till is working.

38. Furthermore, the paper Z reports retrieved from the liquidator were explicit evidence that the same tills were in use in the days after the visit.

39. They are also explicit in evidencing the fact that Tills 1 and 2 were not "linked" as had previously been asserted by the appellant when arguing that only one till "counted". The different sequential numbering and timings make it quite clear that that cannot be the case.

40. Although it was not explored in oral evidence, Officer Coid's documentation comprehensively demolished the suggestion that errors and mistakes had caused the shortfall in the declared sales. It is very clear that there was extensive use of voids, cancellations and no sales and training codes.

41. It has been argued that there had been theft by employees from the tills but there is no evidence.

42. In summary, we found that Officer Coid was an entirely credible witness whose detailed, and meticulously documented, work painted an explicit picture of extensive and consistent under-declaration of sales over a long period. It was very clear that the Company was trading into the evening every day notwithstanding the appellant's assertions to the contrary. It was equally clear that significant quantities of Z reports were not sent to the accountants by the appellant.

Officer Carey's evidence and our observations thereon

43. On 2 October 2018 during the HMRC visit, Officer Carey interviewed the appellant who, amongst other things, confirmed that he employed eight or nine staff who were paid weekly.

At that visit there were five staff serving customers. The appellant told him that he provided the Z reports to his accountants who submitted the VAT returns. The appellant stated that he did one Z report each day at the close of business.

44. On 24 October 2018, Officer Carey received Officer Coid's initial findings so he arranged a meeting with the appellant to investigate further.

45. On 6 November 2018, Officer Carey visited the appellant's accountant's office to inspect the business records. The appellant was present at the meeting but left thereafter while the records were inspected.

46. It is recorded that during that meeting, the appellant confirmed that:-

(a) He had opened a new restaurant in an adjoining unit. It was called Sasha's Bistro but it had opened and closed again due to a variety of issues. Sales were put through the "main till".

(b) The premises had two tills and one MA terminal. Customers could also pay through JustEat.

(c) One till was primarily used for dine-in meals and the other for takeaways.

(d) Staff were paid weekly by cheque.

(e) Sales figures were taken from the Z reports taken at the end of each day.

(f) Cash deposits were made every few days to the Company's only bank account.

(g) MA payments were deposited into the Company bank account on a Wednesday.

(h) Some suppliers were paid in cash.

(i) The main VAT inputs within the business were food and equipment.

47. During that visit Officer Carey established that:-

(a) The credits into the business bank accounts broadly matched the sales declared on the VAT returns.

(b) Card payments stopped being declared into the sales figures from March 2017 and the MA payments stopped being made into the business account.

(c) The business records suggested sales had been suppressed along with a higher level of sales without VAT than would have been expected.

(d) Since there were no Z reports after late afternoon he asked the accountant to contact the appellant to request the reports from after 4pm. She was told by him that all of the Z reports were in the records that she held.

(e) He identified that there were Z reports missing from the records as identified by the sequential numbers on the readings.

48. He took away a copy of a number of Z reports.

49. On 6 February 2019, Officer Carey emailed the accountant requesting details of where the MA deposits had been made as he could find no entries for those on the bank statements. He requested an explanation for the discrepancy between sales figures in the VAT returns and the Company's accounts. He intimated that the way forward would be an invigilation exercise and asked the appellant to select one quiet and one busy day for that. The accountants duly responded, stating that they had checked with the appellant and Thursday and Friday 28 and 29 March 2019 were arranged for the invigilation. Thursdays were stated to be less busy.

50. That does not sit well with the subsequent assertions, including in oral evidence, that both of those days were particularly busy. Furthermore, the assertion that the appellant had not realised, or been told, that evidence gathered during the invigilation might be used by HMRC is simply not credible.

51. He was professionally advised by a big firm of accountants and more importantly, at the outset of the meeting of 6 November 2018, he was explicitly told, in their presence, that that visit was taking place under Schedule 36 Finance Act 1998 and any information could lead to widening of enquiries to take in other taxes.

52. On 28 and 29 March 2019, the invigilation was carried out at the premises. It was arranged to cover the two tills and the third till which, on 20 February 2019, the accountant had confirmed was located in Sasha's.

53. On both days of the invigilation the Company was open from 9.00am to 9.00pm.

54. The appellant told the officer that Sasha's had been established for his daughter. He had recovered input tax for it through the Company. The Officer explained that that was not right if it was a separate business which was not registered for VAT.

55. The invigilation showed total sales for the two days of £2,890.21. The till reports used to compile the VAT returns identified £926.39 (2%) of sales as being without VAT. However, the invigilation exercise identified only £12.20 (0.5%) of sales as being without VAT.

56. On 4 September 2019, Officer Carey met with the appellant and his accountant. He asked the appellant if he wished to make any disclosure and the reply was in the negative.

57. The record of that meeting is that:-

(a) On being asked for the Z reports for evening trading the appellant stated that the later Z reports were not in the Company's business records because "He had given those sales" to Sacha's as it had been struggling. That had happened since August 2018 after Sasha's had commenced trading. He stated that the Company did not open in the evening prior to that. Officer Carey asked for those missing Z reports but they have never been provided.

(b) The appellant was asked to confirm whether he had closed the Company's business before "tea time" every day prior to August 2018 as that seemed very unlikely and he confirmed that that was the case. He was asked for evidence to vouch for that. Nothing has been provided.

(c) Officer Carey provided the appellant and the accountants with copies of the invigilation results, Z reports and the calculation of the VAT that was believed to be due. He explained the VAT liability errors within the submitted figures.

(d) The accountants expressed concerns at the size of the potential VAT assessment and asked if there would be any corporation tax implications. Officer Carey confirmed that that was likely due to the number of sales not declared.

(e) The accountant stated that the Company might not continue to trade due to the amount of debt and asked for time to study the information before an assessment was issued.

58. On 5 September 2019, the accountancy firm intimated that they had ceased to act for the Company and the appellant with immediate effect.

59. Following that meeting, Officer Carey examined all of the till data available from 1 June 2015 and found that it flatly contradicted the appellant's evidence. It was abundantly clear that the Company had traded after 4.00pm.

60. On 6 September 2019, given that the accountant was no longer representing the appellant and because insolvency had been mentioned, Officer Carey issued a pre-assessment letter advising the appellant of his findings and the VAT assessment that he intended to raise. The appellant was asked to respond with any further information or comment by 20 September 2019.

61. On 9 September 2019, HMRC noted that the Company had cancelled the direct debit which had been used to make VAT payments.

62. Accordingly, on 24 September 2019, a Notice of VAT assessment was issued to the Company which advised of the review and appeal rights. That letter also intimated that HMRC intended to charge penalties as sales had been knowingly omitted from the VAT returns.

63. On 1 October 2019, Officer Carey issued a Penalty Explanation Letter to the Company explaining why a deliberate and concealed penalty was being charged together with the reductions to the penalties. Representations were requested by 1 November 2019.

64. The penalty was imposed on the basis that the Z reports had been removed systematically from the records provided to the agent to compile the VAT returns. The agent had been provided with bank statements in the knowledge that MA sales, and possibly others, had been deposited to other bank account(s).

65. Officer Carey gave reductions to the penalty due to the assistance that the appellant had provided in giving access to records and conducting the invigilation exercise. The penalty was further reduced on the basis of the appellant's admission on 4 September 2019, that sales after 4.00pm had not been included in the VAT records.

66. There was no response to that letter and the penalty assessment notice was issued on 6 November 2019.

67. On 9 November 2019, Officer Carey noted that the Company had continued to trade and had not submitted the 09/19 VAT return. No application for insolvency appeared to have been made at that juncture.

68. On 13 November 2019, Officer Carey issued a PLN for the VAT penalty, with a copy to the Company because of his concerns about the Company being made insolvent.

69. On 3 December 2019, HMRC became aware of an application at Companies House for the Company to be struck off the register. Officer Carey observed that the entry in Companies House showed that the appellant had signed the resolution that the Company should be wound up voluntarily.

70. As we have indicated under the heading "Preliminary Issue", in 2022, Officer Carey reviewed all of the documentation in this matter and very significantly amended the calculations.

71. In his recalculations Officer Carey completely discounted any income from Sasha's. That was notwithstanding the fact that the appellant had told him he had not produced the Z reports to his accountant because he was "diverting" those receipts to Sasha's in order to support it.

72. He conceded that, at one stage the appellant had told him that the receipts for Sasha's had been put through "the main till" but there was absolutely no record of that.

73. Given that there was a third till in Sasha's, it is very reasonable of HMRC not to have taken any account of that in their computations.

74. The appellant, and his agents, never responded in relation to the MA banking until, in the course of the hearing, it was argued that there was another bank account into which the MA

payments had been made since 2017. That has always been Officer Carey's assertion. No evidence has been produced about the existence of that bank account, what was paid into it and what was paid out of it.

75. There was a suggestion in evidence and submissions that lodgements carrying the sorting code for the appellant's bank with a date and a time would have been transferred from another bank account. Firstly, having examined the bank statements which have been made available and which cover the period January 2017 to January 2018 and extend to 57 pages, we can only find seven such entries. Officer Carey had produced an analysis of all credits in the bank statements in that period and the vast majority are for "Fast Cash" or "Cash LDG" or "LDG Cash". Mr Carey's evidence chimed with our own experience that, on the balance of probability, this was a method of depositing cash at the branch and was not a transfer from another bank account.

76. Ultimately, that is irrelevant because the point is that the accountancy firm who prepared the VAT returns was absolutely clear that there was only one bank account. They did not have evidence from any other bank statements. This was the first time that there had been confirmation that there was one or more other bank accounts. No evidence has been produced as to what went into that bank account.

77. Unfortunately for the appellant, that simply confirms that full records were not provided to the accountant. We did not accept the argument that the accountants should have asked the appellant about those six entries. In any event, the total sums involved are comparatively small.

78. In summary, we found that Officer Carey was, like Officer Coid, an entirely credible witness whose detailed and meticulously documented work painted an explicit picture. It is very clear that the Z reports were not produced to the accountant, the banking information was not fully disclosed and the Company had traded after 4.00pm.

Officer Brown's evidence

79. Officer Brown had stepped in to cover for Officer Wilson and adopted his witness statement. She adopted the same methodology which is to say that they both took the VAT calculations from Officer Carey and then applied that in a corporation tax context.

80. She made the point that she would not have made as many concessions as Officer Wilson had done in regard to the additional cost of goods sold.

81. There is little to say about her evidence beyond the fact that she was competent, credible and straightforward. No challenge was offered to her evidence in cross-examination.

Discussion

82. At the outset of the hearing we had indicated to the appellant and Mr McCormick that, we were treating them as party litigants and therefore the Tribunal's duty was to interrogate the information delivered to us. We did. We asked for detailed calculations and we questioned them. The calculations produced with the letter of 21 September 2022 are precisely the same as those produced in hearing. We say that because the figure for the corporation tax PLN in the Skeleton Argument was £13,260.89 and the figure in the letter was £8,522.25. Clearly the former was an error. The calculations add up to the latter figure.

83. We accept that the revised calculations are very fair and very reasonable. As indicated, the original assessments had included figures for Sacha's but those have not been included. A reduction has been allowed for zero rated food such as sandwiches.

84. Although the appellant and his daughter argued that they sold large quantities of sandwiches, and particularly in the mornings, we can see no evidence of that in the Z reports.

There were no sandwiches sold during the invigilation period. Officer Carey applied a higher zero rating percentage than was evident from the invigilation period. In the circumstances that is reasonable. We say that because the law is very clear that it is only the appellant who would have the relevant evidence.

85. We were not referred to the case but in *Bi-Flex Caribbean Ltd v The Board of Inland Revenue* [1990] UKPC 35 Lord Lowry stated:-

> "The element of guess-work and the almost unavoidable inaccuracy in a properly made best of judgment assessment, as the cases have established, do not serve to displace the validity of the assessments, which are *prima facie* right until the taxpayer shows that they are wrong and also shows positively what corrections should be made in order to make the assessments right or more nearly right. It is also relevant, when considering the sufficiency of evidence to displace an assessment, to remember that the facts are peculiarly within the knowledge of the taxpayer."

86. In this instance HMRC made their decisions based on all of the information available to them. The appellant has failed to produce information even during the period where he was represented.

87. We say that because it was argued that prior to the resignation of his original accountants, he had carried insurance which would have covered a tax enquiry and he was prejudiced by the fact that that was no longer available to him.

88. Whilst we note that argument, that misses the point which is that those accountants had checked with him and had been told that they had all of the Z reports which they patently did not. Furthermore those accountants were only aware of one bank account. Those accountants had been asked where the MA deposits had been made and there had been no answer. Patently the appellant had not disclosed the other bank account.

89. The assertions made in the two "Skeleton Arguments" for the appellant and in Submissions such as in regard to gross profit percentages are not evidence. The Upper Tribunal in *Edwards v HMRC* [2019] UKUT 131 (TCC) at paragraph 51 approved the statement by the Tribunal in a First-tier Tribunal case where it was stated that:-

> "15. We also point out what should be obvious to all concerned, which is that assertions from a presenting officer or advocate that this or that 'would have' or 'should have' happened carries no evidential weight whatsoever. An advocate's assertions and/or submissions are not evidence, even if purportedly based upon knowledge of how any given system should operate."

90. Given the long period during which the Company failed to provide the statutory records to the accountants for completion of the VAT returns, corporation tax returns and company accounts, we agree with HMRC that there was a deliberate act on the part of the Company to conceal those records. In the circumstances, whilst there was a degree of cooperation latterly by the appellant, the penalties imposed are in accordance with the legislation.

PLNs

91. We are satisfied that the appellant was the sole director and 100% shareholder throughout the Company's life and that he was responsible for the compliance of the Company.

92. The consistent denial that there was any trading after 4.00pm until August 2018 has been demonstrated to be completely inaccurate. The appellant knew that that was not the case. By his own admission it was he who took the steps to render the company insolvent and to stop the direct debit payments. The fact that he alleges that that was on advice from his accountants does not absolve him of responsibility.

93. We have no hesitation in agreeing with HMRC that the inaccuracies in the VAT and corporation tax returns are attributable to the appellant.

94. We find that the appellant cannot reasonably have believed that the information provided to HMRC, and the VAT and corporation tax returns was accurate and, as such, we find that those returns were provided in the knowledge that they were not accurate and with the intention that HMRC should rely upon them.

95. We note that there was no appeal against the assessments and penalties by either the Company or its liquidator.

Decision

96. For all these reasons we find that the deliberate inaccuracies were attributable to Mr Malone, the director of the company and therefore the PLNs in the reduced amounts of £45,507.84 and £8,522.25 should be confirmed.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

97. 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.

ANNE SCOTT
TRIBUNAL JUDGE

Release date: 02nd February 2023