



**TC01885**

**Appeal number: TC/2011/07939**

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

*Income tax self assessment – surcharge for late payment – whether taxpayer had a Time to Pay agreement – no - whether attempts to make such an agreement a reasonable excuse – no – whether surcharge disproportionate and/or unfair – no – whether the Tribunal has jurisdiction to consider the Taxpayers’ Charter – no – appeal dismissed and surcharge confirmed*

**JULIE DOVEY**

**Appellant**

**- and -**

**THE COMMISSIONERS FOR HER MAJESTY’S  
REVENUE & CUSTOMS**

**Respondents**

**TRIBUNAL: ANNE REDSTON (PRESIDING MEMBER)**

**The Tribunal determined the appeal on 13 February 2012 without a hearing under the provisions of Rule 26 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 (default paper cases) having first read the Notice of Appeal dated 4 October 2011, HMRC’s Statement of Case submitted on 23 November 2011, the Appellant’s Reply dated 21 December 2011, HMRC’s response to that Reply dated 4 January 2012 and the Appellant’s reply to the HMRC response dated 11 January 2012.**

## DECISION

1. This is Mrs Dovey's appeal against the imposition of a 5% surcharge for failing to pay her 2009-10 self-assessment ("SA") tax liability by the surcharge trigger date of 28 February 2011. The surcharge was £1,927.16.
2. The Tribunal decided that the **appeal was dismissed**
3. There was no dispute that the tax was paid late; the issues were:
- (1) whether Mrs Dovey had a time to pay (TTP) agreement in place;
  - (2) if not, whether Mrs Dovey had a reasonable excuse for the late payment;
  - (3) whether the surcharge was disproportionate and/or unfair; and
  - (4) whether the Tribunal had jurisdiction over HMRC's compliance with the Taxpayer's Charter, and if so, whether HMRC had breached any undertaking given in that Charter.

### **The law**

4. Under SA, the due date for payment of any amount not already settled (eg via PAYE or payments on account) is 31 January after the end of the tax year in question (Taxes Management Act 1970 ("TMA") s 59B(4)).
5. Where any SA tax remains unpaid on the day following the expiry of 28 days from the due date, the taxpayer is liable to a surcharge equal to 5% of the unpaid tax (TMA s 59C(2)).
6. Where any of the tax remains unpaid on the day following the expiry of 6 months from the due date, the taxpayer shall be liable to a further surcharge equal to 5% of the unpaid tax (TMA s 59C(3)).
7. If the taxpayer appeals the imposition of the surcharge, the Tribunal has power to set it aside if it finds that the taxpayer had a reasonable excuse for the late payment; alternatively, it may confirm the surcharge (TMA s 59C(9)). It has no power to reduce the amount.
8. Inability to pay is specifically excluded from being a reasonable excuse by TMA s 59C(10).

### **The evidence**

9. The Tribunal was provided with the correspondence between the parties, and between the parties and the Tribunal (set out on the frontispiece of this Decision). Included with that correspondence were the following documents:
- (1) Photocopies of diary pages for Mrs Dovey's brother, Paul Rhodes, for 13 and 14 January 2011.

(2) A schedule of Mrs Dovey's tax payments between 17 May 2011 and 19 September 2011.

(3) A copy of HMRC's Taxpayer's Charter.

5 (4) A letter to the Tribunals Service from Mr Rhodes, dated 16 December 2011.

(5) Summaries of recent First-tier Tribunal cases in which the question of reasonable excuse was raised, together with an article from *Taxation Magazine* dated 9 November 2011, entitled "Not fair" by Allison Plager.

10 (6) HMRC's telephone call record relating to Mrs Dovey's SA position, for the period from 14 February 2011 to 15 March 2011.

### **The facts**

10. From that evidence the Tribunal finds the following facts.

11. Mrs Dovey's taxable income for the tax year 2009-10 was £124,679.26. Her taxable income for the previous year was £52,251.

15 12. On 14 January 2011 Mr Rhodes says he called HMRC to ask for a Time to Pay ("TTP") arrangement for Mrs Dovey; he provided his diary extract as confirmation. HMRC have no record of this call. On the basis of the evidence provided, I find that this call was made.

20 13. Mrs Dovey's 2009-10 tax return was filed online on 31 January 2011 and the self-calculation of the tax due was completed.

14. On 1 February, tax of £26,000 was paid.

25 15. Both parties accept that on 1 February 2011 Mrs Dovey's agent, Sheppard, Rockey & Williams ("the agent") called HMRC, and that on 14 February Mr Rhodes called HMRC. HMRC have not recorded the content of these calls. The agent says, and Mr Rhodes has provided a written statement confirming, that these calls were to ask for a time to pay ("TTP") arrangement. I accept the evidence given by the agent and Mr Rhodes and find that these requests were made.

30 16. Mr Rhodes and HMRC agree that at least one further call was made on 16 February 2011<sup>1</sup> HMRC have a detailed note which shows two calls, one at 12.58 and one at 15.37.

17. HMRC's first note of call says:

" TP to call back – MRS JA DOVEY(TP) to cb by 16/02/2011, will c/b with payment plan – had better than expected year. WLAI<sup>2</sup>."

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<sup>1</sup> The agent's Statement of Case gives the date as 16 February but in later evidence submitted by Mr Rhodes the date is given as 15 February 2011, which agrees with the HMRC records.

18. The second note of call reads:

5                   “Tele call from tp inst arrgt refused warned Distraint...hardship –  
PAUL RHODES (Auth person) Brother adv TP did not put enough  
money aside for tax due in Jan, money which was set aside was paid  
on 01/02/11 of £26k. Adv TP does not have any savings, Offered to  
pay £10k p/m, adv cannot accept as we are looking for it to be cleared  
before the july pyt or before jan payt if to include POA2, adv will refer  
to recovery for next action, brother adv to contact him. WLAI.

19. The Appellant was given the opportunity to comment on these call notes and has  
10 not disputed their content. I therefore accept this record as factually accurate.

20. Although not taking issue with the content, the agent did complain that parts of  
the call note were redacted. HMRC say that the redactions were “to remove  
information which is not pertinent to the appeal.”

21. It is clear from the face of the document that most of the redactions are of the user  
15 ID, and the other three consist of a single word at the end of a call record. On the  
balance of probabilities I find that the deleted words are names or other information  
which would identify the HMRC staff who took the calls, and that as a result they do  
not change the content of the material being submitted as evidence.

22. On 15 March 2011 Mr Rhodes called HMRC again, but failed to obtain their  
20 agreement to a TTP.

23. On 1 April 2011, HMRC issued a surcharge for £1,927.16, being 5% of the 2009-  
10 liability outstanding on 28 February 2011.

24. On six occasions between 16 March 2011 and 17 May 2011, Mrs Dovey made  
part-payments of the 2009-10 outstanding liability, so that the full amount due for that  
25 year was settled by 17 May 2011.

25. On 17 May 2011, Mr Rhodes proposed, on Mrs Dovey’s behalf, that she enter into  
a TTP arrangement of £20,000 a month from 25 June 2011 to 25 September 2011, to  
cover both the first and second payments on account for 2010-11. HMRC accepted  
this TTP arrangement.

### 30 **The agent’s submissions on behalf of Mrs Dovey**

26. The agent puts forward a number of grounds of appeal: Mrs Dovey’s compliance  
with a TTP agreement; reasonable excuse; lack of proportionality; unfairness, and  
treatment not in accordance with the Taxpayer’s Charter. He also says that HMRC  
have not proved their case as they are required to do under the law. I set out his  
35 submissions in more detail below.

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<sup>2</sup> The meaning of this abbreviation and WLAI in the second call have not been explained to the Tribunal but neither party has put forward any submissions referring to this acronym.

*Compliance with a TTP agreement*

27. The agent argues that, in terms, HMRC did offer and Mrs Dovey did comply with, a TTP agreement.

5 28. He says that during the call on 15 February, HMRC said “we are looking for it to be cleared before the July pyt” and that “this is what happened, with the balance of the 2009-10 tax all being paid well before then on 17 May 2011.”

10 29. The HMRC call notes also say “or before January payt if to include POA2” and this again happened, with the balance of the 2010-11 instalments all being paid well before then on 19 September 2011. He says “so again, our client complied with HMRC’s Time to Pay requirement.”

*Reasonable excuse*

30. If there was no TTP agreement, he submits that Mrs Dovey had a reasonable excuse. He says that her brother asked repeatedly for a TTP arrangement before the surcharge trigger date; that HMRC promised to call back but failed to do so.

15 31. Mr Rhodes’ evidence is that on each of the occasions he called HMRC:

20 “I made proposals for how the tax due could be settled. These proposals were never formally refused; the members of the Revenue staff merely explained that they were unable to accept them as they went beyond the parameters someone of their grade could accept. Obviously it could not be left like that, so I asked HMRC how the proposals could be progressed. It was agreed that they would arrange for someone of an appropriate grade to call me back – unfortunately no-one ever called back until 17 May 2011.”

25 32. The agent says that a TTP agreement was arranged on 17 May 2011, and that “if the Collector had rung back before 28 February with these proposals, a TTP agreement would have been in force and no surcharge would have been levied.”

33. He also says that:

30 “the time limit for agreeing a Time to Pay arrangement was only exceeded due to multiple HMRC failures...[Mrs Dovey] has tried to comply with HMRC’s systems on numerous occasions and has been prevented from doing so by breakdowns in the administration of the system.”

35 34. A further “reasonable excuse” is that the tax due for 2009-10 was “more than double” that for the previous year and “as her accounting date is late in the year, this large increase was not known until near the due date and couldn’t be planned for.”

35. Finally, he says that the term “reasonable excuse” should “be given their ordinary and natural meaning”. This is a quotation from the recent First-tier Tribunal case of *Walton Kiddiwinks Private Day Nursery* [2011] UKFTT 479(TC), of which an analysis was provided for the benefit of the Tribunal.

36. The agent also supplied a copy of an article from *Taxation* magazine discussing reasonable excuse, together with a summary of 13 other recent Tribunal cases dealing with that question. He sought to draw the Tribunal's attention to similarities between Mrs Dovey's case and these other cases where the taxpayer had succeeded.

5 *Proportionality, fairness and the Taxpayer's Charter*

37. The agent says that "EEC legislation states that penalties must be commensurate with the offence and the failure was caused by HMRC not by our client."

38. He also says that "HMRC have not acted fairly when their delays have resulted in a TTP agreement not being in place in time."

10 39. The agent attached a copy of the Taxpayer's Charter and said that "our client has not received reasonable or fair treatment" in accordance with that Charter.

**HMRC's submissions**

15 40. HMRC rely on their call records and say that Mr Rhodes was advised on 15 February that his TTP proposals for Mrs Dovey's outstanding liability were not acceptable, and "was warned that the case would be subject to recovery action." Furthermore, they say that there is no record of HMRC agreeing to call the taxpayer back to agree how the tax would be paid. Moreover, after the call on 15 February on which TTP was refused, Mr Rhodes did not make contact for a further month, after the surcharge trigger date.

20 41. Although a TTP agreement was made on 17 May 2011, this related only to the 2010-11 payments on account: no TTP agreement was ever made for the 2009-10 liability. As there was no TTP agreement in place on 28 February 2011, the surcharge was correctly imposed.

25 42. HMRC submit that the SA system is based on voluntary compliance. It is essential that taxpayers feel confident that the system does not reward non-compliance. They say that Mrs Dovey has been within SA since 1998-99 and is experienced with the system "including the due dates for payment"; she has been surcharged on five occasions since 2001.

43. They say their understanding of a "reasonable excuse" is as follows:

30 "The term must be given its normal everyday meaning. HMRC take this to mean that it is an unexpected or unusual event, either unforeseeable or beyond a person's control, which prevents him/her complying with an obligation when he otherwise could have done.

35 It is necessary to consider the actions of the taxpayer from the perspective of a prudent taxpayer exercising reasonable foresight and due diligence, having proper regard to their responsibilities under the tax acts."

44. They say that Mrs Dovey does not have a reasonable excuse for her late payment.

## Discussion

45. Having considered the evidence and the submissions, my analysis of the case is as follows.

### Did Mrs Dovey comply with a TTP agreement?

5 46. I deal first with the agent's submission that, in terms, Mrs Dovey did comply with a TTP agreement.

47. An agreement is a contract, which requires offer and acceptance. On 16 February 2011 Mr Rhodes made an offer, which HMRC refused: the note of call reads "Offered to pay £10k p/m, adv cannot accept."

10 48. The HMRC Officer then indicated terms on which an agreement might be possible: "we are looking for it to be cleared before the july pyt or before jan payt if to include POA2". I read this as in the nature of pre-contract negotiations rather than as a counter-offer. But even if it was an offer, it was not accepted by Mr Rhodes. The conversation concludes with "adv will refer to recovery for next action, brother adv to  
15 contact him."

49. The absence of any acceptance on the part of Mr Rhodes is underlined by the fact that on 15 March 2011 he called again, trying to agree a TTP: if one had already been accepted, this call would have been unnecessary.

20 50. I thus reject the argument that there was a TTP agreement in place before the surcharge trigger date.

### Reasonable excuse: meaning

51. Both parties agree that the term "reasonable excuse" must be given its normal and natural meaning. HMRC then say that it means "an unexpected or unusual event, either unforeseeable or beyond a person's control." This is, however, not the "normal  
25 and natural" meaning of the term.

52. Moreover, it is difficult to see how this part of HMRC's reasonable excuse formulation fits with their more balanced second paragraph, namely that "it is necessary to consider the actions of the taxpayer from the perspective of a prudent taxpayer exercising reasonable foresight and due diligence, having proper regard to  
30 their responsibilities under the tax acts."

53. For his part, the agent provided the Tribunal with a summary of cases in which a reasonable excuse has been found, and sought to draw parallels with Mrs Dovey's position. While other decisions of this Tribunal have persuasive authority, whether or not a reasonable excuse exists can only be decided by considering the facts of an  
35 individual case. I agree with Judge Shipwright's *dicta* in *Rowland v HMRC* [2006] STC (SCD) 536 at [18] that a reasonable excuse is "a matter to be considered in the light of all the circumstances of the particular case"

54. I also find that “all the circumstances” must be considered in the context of the taxpayer’s statutory responsibilities. I find helpful guidance in the Judge Mosedale’s *dicta* in *B&J Shopfitting Services v R&C Commrs* [2010] UKFTT 78 (TC) at [14] that “an excuse is likely to be reasonable where the taxpayer acts in the same way as someone who seriously intends to honour their tax liabilities and obligations would act.”

### **Does Mrs Dovey have a reasonable excuse?**

55. SA taxpayers have a statutory responsibility to pay their outstanding tax by 31 January after the end of each tax year. My starting point is that the responsible taxpayer would plan ahead so as to ensure this obligation was met. From that starting point I consider whether Mrs Dovey had a reasonable excuse for not meeting her obligation.

#### *Accounting date*

56. Mrs Dovey realised, apparently in January 2011, that she would be unable to pay most of the tax by the due date. Her agent says that she was unable to plan for this liability because “her accounting date is late in the year [and] this large increase was not known until near the due date.”

57. The Tribunal has not been told when Mrs Dovey’s accounting period ends. But the statutory rule for the self-employed is that the tax for a given fiscal year is based on the profits of the accounting period which ends in that fiscal year<sup>3</sup>. If Mrs Dovey’s accounting period was 5 April, then the year to 5 April 2009 would fall within the 2009-10 fiscal year. Any accounting period which finished after 5 April 2009 would fall within the 2010-11 fiscal year.

58. Thus Mrs Dovey’s self-employment profits must have arisen at least nine months before 31 January 2011, the due date for the payment of her taxes. It is difficult to accept that she was unable to plan for the liability. On the evidence provided, I do not find that her increased profits, or the due date, provide her with a reasonable excuse.

#### *Attempts to agree a TTP*

59. The agent relies in particular on the argument that Mrs Dovey (or others on her behalf) had sought to obtain a TTP before the surcharge trigger date: if HMRC had called them back, such an agreement would have been obtained, and therefore no surcharge would have been incurred.

60. There is, of course, no statutory right to a TTP; whether one is provided or not is a matter of HMRC’s discretion. And as I have already found, no TTP agreement was concluded before the surcharge trigger date.

61. As at 28 February 2011, Mrs Dovey had no reason to think that she would be given a TTP agreement, and there is nothing in the conversations between HMRC and Mr Rhodes which would allow her to place any reliance on such an agreement

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<sup>3</sup> In the Income Tax (Trading and Other Income Act) 2005, s 198

materialising. HMRC had told Mr Rhodes that the tax had to be paid. A taxpayer's rejected requests for a TTP do not amount to a reasonable excuse for late payment.

62. The agent insists that HMRC said they would call back: HMRC deny that any such promise was made. Even if such a promise had been made, waiting for a call-back in the hopes of agreeing a TTP which HMRC had already rejected does not amount to a reasonable excuse.

63. The agent also asserts that a TTP would have been given, had HMRC called back sooner. This is mere speculation and does not provide a reasonable excuse. Moreover, no TTP was ever provided in relation to the 2009-10 amounts.

10 *Burden of proof*

64. Before concluding, I note that the agent states, correctly, that in penalty cases the burden of proving that a penalty is due is on HMRC (*Jussila v Finland* (73053/01) ECtHR (Grand Chamber)); he says that HMRC have failed to prove their case.

65. It is for HMRC to prove that there has been a default which is liable to the surcharge. As Mrs Dovey was clearly late in paying her tax, they have proved the default. The evidential burden of proving Mrs Dovey had a reasonable excuse for that default then shifts to her.

66. On the basis of the evidence and the submissions, I agree with HMRC that Mrs Dovey did not have a reasonable excuse for the late payment, and find that HMRC have proved their case to the civil standard as they are required to do (*R & C Commrs v Khawaja* [2009] EWHC 687(Ch)).

**Proportionality**

67. The agent says that the surcharge is disproportionate, and a breach of EEC law. HMRC make no submissions in response.

68. The Human Rights Act 1998 obliges the Tribunal to comply with Convention rights, which require that there be "a reasonable relationship of proportionality between the means employed and the aim pursued", see *Gasus Dosier-und Fördertechnik GmbH v Netherlands* (Application 15375/89) (1995) 20 EHRR 403.

69. In *International Transport Roth GmbH v Home Secretary* [2003] QB 728 at [26] Simon Brown LJ set out the test for assessing proportionality. He said:

"... it seems to me that ultimately one single question arises for determination by the court: is the scheme not merely harsh but plainly unfair so that, however effectively that unfairness may assist in achieving the social goal, it simply cannot be permitted? In addressing this question I for my part would recognise a wide discretion in the Secretary of State in his task of devising a suitable scheme, and a high degree of deference due by the court to Parliament when it comes to determining its legality. Our law is now replete with dicta at the very highest level commending the courts to show such deference."

70. The “not merely harsh but plainly unfair” test sets a high threshold before a court or tribunal can find that a penalty, correctly levied on the taxpayer by statutory provisions set by parliament, should be struck down as disproportionate. Perhaps higher still is the threshold set by Waller LJ in *R (Federation of Tour Operators) v HM Treasury* [2008] STC 2524 at [32], when he said that the penalty in that case was disproportionate as it was “devoid of reasonable foundation”.

71. I find that the 5% surcharge imposed on Mrs Dovey is not disproportionate, for the following reasons:

(1) It is proportionate to the tax underpaid, so that the higher the liability, the more the surcharge.

(2) The taxpayer has 28 days after the due date before the surcharge is triggered to make a full or part payment. This means that a taxpayer who, like Mrs Dovey, has filed her return on the due date, knows exactly what her liability is and has a further four weeks to organise for it to be paid.

(3) Part-payment of the liability before the surcharge trigger date reduces the surcharge: it does not relate to the liability outstanding on the tax due date, and this increases the flexibility and fairness of the regime.

(4) HMRC are prepared to consider TTP arrangements which, if accepted, will prevent the surcharge being triggered. This provides for the possibility of mitigation, tailored to the individual taxpayers’ circumstances. The fact that HMRC refused mitigation in Mrs Dovey’s case does not make the surcharge disproportionate.

### **Fairness**

72. Although there is currently uncertainty as to the extent of the Tribunal’s jurisdiction over issues of fairness<sup>4</sup>, I have gone on to consider the position if the Tribunal does have that jurisdiction.

73. The obligations of a statutory body such as HMRC to act fairly are succinctly summarised in Halsbury’s Laws<sup>5</sup>:

“If the repository of a power exceeds its authority, or if a power is exercised without lawful authority, a purported exercise of power may be pronounced invalid. The lawful exercise of a statutory power presupposes compliance not only with the substantive, formal and procedural conditions laid down for its performance but also with implied requirements governing the exercise of discretion. All statutory powers must be exercised in good faith, and for the purpose for which they were granted. The repository of a power must have regard to relevant considerations and not allow itself to be influenced by irrelevant considerations.”

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<sup>4</sup> The case of *Hok Limited v R&C Commrs* [2011] UKFTT) 433, to which this point is material, is waiting to be heard by the Upper Tribunal.

<sup>5</sup> Administrative Law (Volume 1(1) 2001 Reissue) online edition Chapter 2(1)(19): Statutory and prerogative powers.

74. Against that background I consider the agent's claim that HMRC have acted unfairly. Firstly, he says that HMRC's refusal of the request for a TTP was unfair. On 16 February 2011 Mr Rhodes told HMRC that Mrs Dovey had "not put enough money aside" and "does not have any savings". It cannot possibly be the case that a statutory body, tasked with the collection of taxes, acts unfairly when it refuses to grant a TTP to someone who simply failed to put aside sufficient money to pay her taxes.

75. Secondly, the agent says "the surcharge...would not have arisen if a Time to Pay arrangement had been in place, and this did not happen because of repeated basic failures by HMRC."

76. The "repeated basic failures" is HMRC's alleged failure to call Mr Rhodes back. Despite the reference to "repeated", the only dates on which such a promise would have any effect on the surcharge was the call made on 16 February 2011<sup>6</sup>: subsequent calls were made after the surcharge trigger date.

77. HMRC deny that any such promise was made, and in respect of 16 February 2011 their submissions are supported by the call record. The agent says that the promise was made, and put forward Mr Rhodes' letter as evidence. That letter begins with a list of calls, and concludes by saying "it was agreed they would arrange for someone of the appropriate grade to telephone me back." There is no link between a specific call and this final sentence.

78. I find Mr Rhodes's evidence to be general and imprecise. In relation to the second call on 16 February 2011 I prefer the clear, contemporaneous evidence relied on by HMRC.

79. I thus find that no promise to call-back was made before the surcharge trigger date. It is not necessary to consider whether a failure to call back amounted to a breach of fairness – although on the facts of this case, even had such a promise been made, in my judgement more would be required before there was any breach of fairness by HMRC.

### **The Taxpayer's Charter**

80. Finally, the agent asserts that HMRC are in breach of the Taxpayer's Charter.

81. The statutory basis for this Charter is at s16A, Commissioners for Revenue & Customs Act 2005, as amended by Finance Act 2009, s 92(1).

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<sup>6</sup> The earlier call on 14 January 2011 is not in point because of the subsequent conversations on 16 February 2011, and in any event, on the evidence I find that no promise to call back was made on 14 January: when Mr Rhodes called for the first time on 16 February according to HMRC's call record, (which I have accepted as factually accurate), he made no mention of an HMRC promise to call back, and in fact he says he will call HMRC back with a payment plan.

82. It reads:

**Charter of standards and values**

(1) The Commissioners must prepare a Charter.

5 (2) The Charter must include standards of behaviour and values to which Her Majesty's Revenue and Customs will aspire when dealing with people in the exercise of their functions.

83. The Charter thus sets out standards to which HMRC “will aspire”. Taxpayers do not have a right of appeal to this Tribunal if HMRC fail to live up to those aspirations.

10 84. Whether or not HMRC have lived up to their Charter when dealing with Mrs Dovey is thus not a matter for this Tribunal, although I do not discern any failure on the facts of this case.

**Decision**

85. For the reasons set out above, I find that Mrs Dovey’s appeal fails and the surcharge is confirmed in the amount of £1,927.16

15 86. 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  
20 “Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)” which accompanies and forms part of this Decision Notice.

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**ANNE REDSTON  
TRIBUNAL PRESIDING MEMBER**

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**RELEASE DATE: 13 March 2012**

Amended pursuant to rule 37 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber), Rules 2009 on 24 March 2012.

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