



**TC03560**

**Appeal number: TC/2012/02529**

**VAT – estimated assessments – s 73 VATA 1994 - best judgment – 64%  
suppression of takings estimated-available evidence - hidden till records –  
penalties based on dishonesty - Held – HMRC exercised best judgment– no other  
basis on which better assessment could be made - appeal dismissed – penalties  
upheld.**

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

**KENAN GUZEL  
t/a CAN SUPERMARKET  
- and -**

**Appellant**

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

**TRIBUNAL: JUDGE RACHEL SHORT  
MRS GILL HUNTER**

**Sitting in public at 45 Bedford Square, London on 12 November 2013 & 11  
March 2014.**

**Adam Routledge for the Appellant**

**Mrs Carroll instructed by the General Counsel and Solicitor to HM Revenue  
and Customs, for the Respondents**

## DECISION

1. This is an appeal against an estimated VAT assessment for the 1 March 2003 –  
5 28 February 2009 VAT periods amounting to £266,106.00 under s 73(1) Value Added  
Tax Act 1994 (“VATA 1994”) plus penalties charged under s 60(1)VATA 1994 of  
£212,875.00, giving a total amount of £478,981.00.

2. HMRC issued an assessment on the Appellant, Mr Guzel on 21 May 2010 under  
s 73(1) VATA 1994 and HMRC issued an assessment on 4 January 2012 in respect of  
10 the penalty under s 60 VATA 1994 with a 20% reduction for co operation. Mr Guzel  
appealed against the assessment and the penalty on 27 January 2012.

### Preliminary Matters

3. The Tribunal directed that the late evidence submitted by the Appellant on 11  
November be accepted. The Appellant noted that it had not received the witness  
15 statement of Officer Lamb but agreed that it could be admitted on the basis that they  
had been given time to review it on the morning of the hearing.

### Background Facts.

4. The Appellant runs a grocery store on Roman Road, East London as a sole  
trader and is registered for VAT, number 801962245. The business was taken over by  
20 him in 2004 and trades as Can Supermarket. The Appellant runs this business with  
voluntary help from family members and a number of part-time staff. Goods for sale  
are acquired from local wholesalers. The Appellant also sells lottery tickets and  
offers a cash service. For VAT purposes the Appellant pays VAT on the basis of  
Retail Scheme “Apportionment Scheme 1” (this allows small businesses to pay output  
25 VAT by reference to a blended rate which is based on the ratio of their standard to  
zero rated supplies).

5. The Appellant’s premises were visited by HMRC on 8 July 2008. An initial  
visit was made by Officer Spranklen and was followed up on the same day, in the  
afternoon by Officer Nowak. Both of those officers were interested in the evidence of  
30 the Appellant’s turnover which could be provided by the information contained in the  
main till used by the Appellant, which at that time was a Casio 6000-1. The  
Appellant had a second till, (a Sharp – XE-101) which was not examined by HMRC  
on 8 July and which was used as a back-up till only.

6. The Casio till had been malfunctioning and so had been sent for repair on 30  
35 June 2008. The result of that was that any till records prior to that date had been  
erased. The only information available to HMRC on 8 July was information about  
how the till had been used from 30 June to the date of their visit.

7. Mr Guzel completed an EPoS questionnaire at the request of Officer Spranklen  
on 8 July 2008 giving information about both of the tills used by him as part of the  
40 Can Supermarket business.

8. The Casio till produced (at least) three different reports; the “Z report” a daily tally of all sales; the “X Report” a snapshot of all sales since the last Z report and the “Z2 (or ZZ) Report” which produced a weekly tally of all sales. The Z report sales were used by Mr Guzel as the basis for his gross daily takings and his VAT payments.

5 9. The Casio till was programmable so that certain keys could be allocated for certain functions or to certain individuals. The Z2 Report revealed that a key described as “Clerk Five” contained a large number of sales which were not included in any other of the till reports. It is the information from the Z2 report and the sales which were recorded through the Clerk Five button which form the basis of HMRC’s  
10 suppressed takings assessment.

### **The Law.**

10. S 73(1) VATA 1994 applies if HMRC believe a taxpayer has made incomplete or incorrect returns:

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

20 This is the basis on which HMRC issued their assessments on Mr Guzel on 21 May 2010.

S 60(1) VATA 1994 states that a taxpayer is liable to a penalty if his conduct involves dishonesty:

25 *“(1) In any case where-*  
*(a) for the purpose of evading VAT, a person does any act or omits to take any action and*  
*(b) his conduct involves dishonesty (whether or not it is such as to give rise to criminal liability),*  
30 *he shall be liable... to a penalty equal to the amount of VAT evaded or, as the case may be, sought to be evaded, by his conduct”.*

### **The Evidence**

11. We were provided with written witness statements from Officer Lamb and  
35 Officer Nowak for HMRC and Mr Guzel and Mr Ondhia for the Appellant. These witnesses also gave oral evidence before the Tribunal and were cross examined.

### **Mr Guzel**

12. Mr Guzel referred initially to an error in his witness statement which he amended to make clear that it should read that there had *not* been any deliberate suppression of takings.

13. Mr Guzel explained that he took over this business in 2004 and had worked long hours to turn it into a profitable business. The main goods sold were fruit and vegetables. Alcohol amounted to 20% of total sales. He estimated that his weekly turnover was approximately £6,000 -8,000 and that on average the footfall in his shop was somewhere in the region of 200 – 300 a day, with a peak in the morning (often school children) and in the evening (commuters buying their evening food). The shop was open from 7 am until 11 pm everyday and was in competition with a number of similar businesses nearby. Customers spent on average £4 – £6 per visit.

14. The Casio till in question had been bought from a local seller and programmed by them. Mr Guzel described the till as “plug and play”, he had not done any programming to the till himself. Mr Guzel did not know how to programme the till himself, but did train his staff on the basic use of it. Mr Guzel estimated that for the period in question he would have had more than 30 different members of staff working for him.

15. Mr Guzel said that he sometimes took drawings for himself from this Casio till, but that was always out of cash which had already gone through the till and he usually (but not always) left a credit note setting out how much cash he had removed.

16. Mr Guzel’s explanation for the discrepancy between the Z and Z2 Reports from the Casio till was that the till had been used for training purposes, and also for calculation and administration (which latter two he said could account for 15 – 20% of the Z2 sales). He had no knowledge of till maintenance, and so had sent the till out to be serviced when it was malfunctioning at the end of June 2008. He did not check what the issues were with the till when it was sent for repair and did not look at the July till rolls which were taken away by HMRC. He did not know what was done to the till when it was repaired.

17. Mr Guzel explained that the Casio till button which had been programmed as “Clerk 5” was the button which was used for training purposes with a code which had been provided by the supplier, everyone who worked in the shop knew the code to enable them to access the training button on the till. He could not provide an explanation for the large amounts of training done through the Clerk 5 button relative to the profits of his business, but estimated that he had trained more than 30 people in the shop during the relevant periods.

### **Mr Ondhia**

18. Mr Ondhia is a chartered certified accountant who advises a number of businesses in east London and has worked for Mr Guzel since June 2010. He completes Mr Guzel’s VAT returns, compiles annual accounts and does Mr Guzel’s personal tax return.

19. Mr Ondhia said that Mr Guzel's business turn over was in the region of £6,000 – 8,000 a week, which was typical of businesses like his in this area. In his view, the level of suppression suggested by HMRC was not realistic and would give rise to a margin of 70 – 72%, whereas a more normal margin would be 18 – 25%.

5 20. Mr Ondhia's explanation for the discrepancy between the Z and Z2 till rolls was that they had been used for training purposes and as a calculator and that they also included some unrecorded sales. In his view, as set out in his letter to HMRC of 16 February 2011, a suppression figure of 30% was a realistic figure for the unrecorded sales.

#### 10 **Officer Nowak**

15 21. Officer Nowak appeared for HMRC and explained that his expertise was in interrogating electronic tills, including conducting analysis of electronic till data to draw conclusions about the till's accuracy. Mr Nowak explained that HMRC had asked the Appellant to complete a "till questionnaire", the EPoS form. This was completed for the Appellant's Casio and Sharp tills, dated 8 July 2008.

20 22. Officer Nowak was called to the Appellant's premises on 8 July 2008 as a result of issues which Officer Spranklen had with the Casio till. Officer Nowak explained that on interrogating the Casio till he discovered that it had been set up so that a password (a pin code) was required to access each clerk button and to print off the Z Reports, being the reports of all the cash trading put through the till. He printed off these Z Reports and the "post receipts" reports, (the X Reports) which demonstrated the last sales made by each clerk. He also discovered that the key which had been programmed as Clerk 5 had been set up instead as a training key and that information from that key was not included in the standard Z Reports, but was included in the Z2 Reports, creating, in his words " a second set of books". This was an unmarked key which required a password to access it. When used on the till the Clerk 5 button appeared as if it was Clerk 1, although on the paper receipts produced it was clear that these payments had actually been processed through the Clerk 5 button.

30 23. On examining these records from the Casio till Officer Nowak concluded that the till had been programmed with a Z2 Report which was separate from the main cash recording of the till and had been created through the "training key", Clerk 5. There was a discrepancy of 64% between the takings recorded on the Z2 Report and the takings on the Z Report.

35 24. When asked about how the Casio till had been programmed like this, Officer Nowak said that this type of till was not sold as "plug and play" but would need to be programmed either by the seller or the purchaser so that it was suitable for the purchaser's trade. In this instance a relatively complex level of programming had been carried out and the features were clearly not "out of the box" -programming.

40 25. During his visit Officer Nowak ran off the available accumulated periodic sales figures. These figures were only available for the last 8 days because any information previous to that date had been erased (Officer Nowak said he assumed that this had

been done when the till was sent for repair). Officer Nowak said that it was not unusual for tills to be re-set like this, but noted that this had been done prior to knowledge of HMRC's visit. Officer Nowak said that while this is a means of concealing the prior history of the till's purchases and sales it is not in itself suggestive of dishonesty.

26. The periodic sales report allowed him to compare the Z Report for this period with the Z2 Report from which he could see that the discrepancy was in the region of 64%. In his view there was nothing about the entries on the Z2 Report which suggested that this had been used for training purposes. If a till was set up with a key for training it would usually produce receipts which were clearly marked (with asterisks) so they could be identified as produced for training.

27. There was no difference between the average sales value of the Z2 and Z Reports, but there was a higher volume of sales recorded on the Z2 Report. Officer Nowak stated that the Appellant had not mentioned the use of the Z2 key for training purposes until later discussions with HMRC (at their third interview).

28. Officer Nowak said that the Appellant's shop was busy for the period while he was there (late afternoon). Officer Nowak pointed out that for the period when he visited the shop the number of sales on the Z key seemed very low – only 10 sales from 2 am until 11am on 8 July.

29. As far as the use of the till as a calculator was concerned, Officer Nowak explained that the Casio till did not have, as some tills did, a specific calculator mode. If the till had been used as a calculator he would have expected it to show a higher than average number of items per sale, which was not the case for this till. Officer Nowak said that it would have been possible to use the till as a calculator without using the training key; entries could have been added up but then voided so that they did not appear as actual sales.

30. When questioned by Mr Routledge, Officer Nowak said that he had some formal and some on the job training in till interrogation from HMRC. He said that he had not made notes of his visit on 8 July but that the accompanying officer had. He also agreed that he had not questioned Mr Guzel about the programming of the till on 8 July. He accepted that the till could have been sent for repairs and come back with errors in the programme and that since the till was purchased with the business when it was taken over by Mr Guzel, the programming could have been done before Mr Guzel took over the business.

### 35 **Officer Lamb**

31. Officer Lamb is a VAT Assurance Officer for HMRC and was the officer involved in this enquiry. Officer Lamb explained that he had been involved since the start of the enquiry and had liaised with Officer Nowak. He explained that on the evidence provided by Officer Nowak from the Z2 readings he had made his assessment of the level of suppressed takings (which took account of the likely level of zero rated as well as standard rated sales in the suppressed sales).

32. Officer Lamb explained that two PN160 meetings had been set up with Mr Guzel (on 4 August 2009 and 16 July 2010) and that as part of this process HMRC had asked Mr Guzel to produce evidence to substantiate any input tax which should be attributable to the suppressed sales (either in the form of invoices or other evidence). Mr Guzel had not provided this. Officer Lamb explained that in these circumstances it was not unusual for purchase invoices to be suppressed as well as sales.

33. Officer Lamb referred to the offer made by Mr Ondhia on 16 February 2011 to assume that only 30% of Mr Guzel's takings had been suppressed and explained the basis on which this had not been accepted. In his view there was no evidence that the Clerk 5 key had been used for training purposes and he had never previously had it suggested that a till could be used as a calculator. Nor was there any evidence of a high error rate which would explain the sales going through Clerk 5.

34. Officer Lamb accepted, in response to questions from Mr Routledge, that it was possible that the Casio till had been modified for this purpose prior to Mr Guzel buying it, but the length of time and systematic way in which the suppression of takings had been carried on by Mr Guzel suggested that he must have had some knowledge of the process.

35. As far as whether HMRC had exercised their best judgment in coming to this assessment on Mr Guzel is concerned, Officer Lamb said that he understood the way in which this exercise had to be approached and stressed that he had researched the size of Mr Guzel's premises and the likely footfall, although he had not visited the premises himself. He had given the taxpayer the opportunity to provide additional evidence, particularly at the two PN160 meetings, but none had been provided. In his view HMRC had used their best judgment on the basis of the evidence which they had. He believed in particular that turn over of £1.5m over six years was not unreasonable for a business like this. HMRC did not make any test purchases or undertake multiple observations of Mr Guzel's premises because they already had the till roll evidence which was a primary record. He accepted that HMRC had taken a "robust" approach in not allocating any input tax to the suppressed sales, but in the face of a lack of evidence from Mr Guzel, HMRC had to consider that it was possible that all of the suppressed sales might have been of non duty paid goods.

### **Findings of Fact**

36. On the basis of the evidence provided the Tribunal makes the following findings of fact:

37. The Z2 Report from Mr Guzel's Casio till included, for the 1 July to 8 July 2008 period significant sales which were not included in the Z Report and therefore not in Mr Guzel's VAT returns. These sales were recorded through the use of the Clerk 5 button on the Casio till. The level of suppressed sales which were included on the Z2 report amounted to 64% of Mr Guzel's overall sales for that week.

38. The Clerk 5 key was in use by the Appellant prior to the repair of the Casio till on 30 June 2008 as supported by statements made in the Appellant's letter of 16 February 2011 to HMRC.

5 39. The Clerk 5 key had been used on the day of Officer Nowak's visit for a small transaction at around 11.21am (£2.38).

40. At the time of Officer Nowak's visit, Mr Guzel was not training any staff and had done no staff training for the previous three weeks.

10 41. The way in which the Casio till was programmed in respect of Clerk 5 was sophisticated and not "out of the box" programming. In order to be used, the Clerk 5 key required a password and some understanding of its function.

15 42. Mr Guzel had attended two PN160 meetings with HMRC at which he had been invited to produce evidence to explain the significant suppression of earnings suggested by the Z2 Report and receipts to support a deduction of related input tax in relation to the suppressed sales. No evidence had been provided of purchase invoices relating to the suppressed sales.

### **Appellant's Arguments**

43. The Appellant accepted that the burden of proof rested with him to demonstrate that HMRC's assessments were incorrect.

20 44. Mr Guzel's grounds of appeal are that HMRC's assessment is based on incorrect assumptions and HMRC have failed to take account of the explanations provided by Mr Guzel in making the assessment which is not therefore made to the best of their judgment. The assessment is unrealistic and out of line with sector norms.

25 45. Mr Guzel contended that the level of suppression extrapolated by HMRC was not credible for a business of the size of Can Supermarket. It suggested margins of more than 70% which was out of line with margins for retail grocery businesses. HMRC had failed to follow their own guidance (VAEC 1510) and consider whether in the circumstances, the proposed figure was credible. HMRC's 64% suppression  
30 rate would give a turn over figure for the six year period of £1.5m. Mr Guzel referred to HMRC's letter of 15 December 2011 in which HMRC seemed to accept this point that the 64% suppression figure gave an unrealistically high base profit for this business. According to Mr Ondhia margins of 18 – 25% would be more normal for businesses like this.

35 46. Mr Guzel could not explain the whole of the discrepancy between the two till records; suggesting that there might have been a computer error and that some, but not all, of the discrepancy could have arisen as a result of using the Z2 code for training entries and in circumstance where the till was used as a calculator (for example to tally up deliveries of goods and check prices). The remainder could be

explained by the use of the Clerk 5 key by staff in error. Mr Ondhia's evidence suggested that the use of the Z2 code could be "adequately" explained by its use for these purposes.

### **HMRC's Arguments**

5 47. Mr Guzel had made his VAT returns based on sales figures from the Z Report of his Casio till. Officer Nowak had established that the sales figures in the Z2 Report of the Casio till were significantly higher than the Z Report sales figures, suggesting that 64% of Mr Guzel's sales had been suppressed for VAT purposes.

10 48. Mr Guzel and Mr Ondhia had offered a number of explanations for the discrepancy in the till records but none of these stood up to scrutiny. There was no evidence that training had been done through Clerk 5. Equally there was no evidence that errors had been made in using Clerk 5 and in any event Mr Guzel should have taken steps to ensure that Clerk 5 was not being used in error. Nor was there any evidence that the Casio till had been used as a calculator. Mr Guzel's own statements  
15 on the EPoS questionnaire also contradicted some of his arguments; in that questionnaire he had made clear that it was the small Sharp till which was used for training, not the Casio.

49. Mrs Carroll referred to the Appellant's letter of 16 February 2011 as evidence that Mr Guzel accepted that suppression had taken place. From her perspective and by  
20 reference to the relevant authorities such as *Customs & Excise Commissioners v Pegasus Birds Ltd* ([2004] STC 1509) and *Majid ~~and~~ & Partners v Customs & Excise Commissioners* ([1999] STC 585), HMRC officers had applied their best judgment in coming to this assessment. For example it was clear that they could extrapolate from the evidence of the level of suppression apparent from the 8 days of till roll evidence  
25 that there had been a similar level of suppression for each of the periods under assessment.

50. As far as the penalties were concerned, Mrs Carroll explained that since there were errors on Mr Guzel's returns and HMRC believed that dishonest conduct was involved, s 60 VATA 1994 was in point. HMRC had given the only reduction which  
30 was available in the circumstances, which was 20% reflecting Mr Guzel's co operation with their enquiry.

### **Discussion**

51. It is clear that in order to succeed in this appeal the onus is on the Appellant to demonstrate that this assessment is not correct or that HMRC did not apply best  
35 judgment in coming to the assessment of tax due.

52. The over riding role of the Tribunal, as made clear in *-Pegasus Birds and Rahman (trading as Khayam Restaurant) (No 2) v Customs & Excise Commissioners* ([2003] STC 150) is "to find the correct amount of tax, so far as possible, on the material available to it" and to consider whether HMRC have exercised their best  
40 judgment in making these assessments under s 73 VATA 1994.

53. Mr Guzel has not disputed that the Clerk 5 key was in use for the periods in question, but says that it was used for a number of purposes, none of which relate to the suppression of takings, namely, training, as a calculator and as the result of errors.

54. The Tribunal accepts that Mr Guzel did train his staff, but there is no evidence  
5 aside from Mr Guzel's statements that Clerk 5 was used for this purpose. In fact, the EPoS form suggests that it was the Sharp till which was used for training purposes. Moreover, the Clerk 5 key had been used on the 8 July despite the fact that Mr Guzel was not training any staff at that time.

55. The Tribunal accepts that the Clerk 5 key might occasionally have been use in  
10 error, but has concluded that this was unlikely to have been a regular occurrence given the need for a password to access that key.

56. The Tribunal accepts that the Clerk 5 key might have been used as a calculator  
15 key for goods such as bread and groceries, but has concluded that this is not a likely use of the key and even if it was used for these purposes, it is unlikely to have amounted to the level of suppressed sales found by Officer Nowak.

57. None of the explanations provided by the Appellant appear to the Tribunal to be  
20 sufficient to explain the suppressed numbers identified by Officer Nowak either in isolation or even in combination. Therefore the Tribunal does not agree that HMRC, in failing to take account of these explanations, have failed to exercise best judgment in making their assessment on Mr Guzel.

58. The Appellant suggests that to accept the level of suppressed takings suggested  
25 by HMRC would imply a level of profitability beyond what is possible for a business of this type in this location, a 72% profit margin and turn over of £1.5m over the six year period. No evidence was provided by the Appellant of the footfall in the business for these periods. The Appellant's assumptions about profitability rest on the fact that the goods represented by the Z2 key are of the same type as those sold in its retail business, but we have not been given any basis on which to assume that. The Tribunal has concluded that it is not unreasonable to assume that this level of turnover could be achieved by this business, depending on what was being sold.

30 59. The Appellant suggested that the Casio till could have been re-programmed at the time when it was serviced on 30 June 2008 and that the 8 days used by HMRC to come to their assessment are not typical. However, Mr Ondhia's letter of 16 February 2011 appears to accept that the Clerk 5 key had been in use prior to 30 June 2008, as  
35 does Mr Guzel's own evidence. Moreover, it is clear on the basis of authorities such as *Van Boeckel v Customs & Excise Commissioners* ([1981] STC 290) that it is reasonable for HMRC to extrapolate from relatively short periods to make assessments in these situations.

60. The Appellant also suggested that HMRC should have attempted to obtain some  
40 corroborating evidence to support the findings from the Z2 till roll. We agree with HMRC in this respect that since the till roll represented primary evidence, they did not need to produce any secondary supporting evidence.

## Conclusion.

61. We have concluded that the taxpayer has not displaced the burden of proof and demonstrated that HMRC's assessment is incorrect. The Tribunal considers that HMRC were not acting "wholly unreasonably" in coming to the assessment to tax which they did and were making a "genuine effort to assess the tax on a reasonable basis relying on the evidence provided to them" (*Pegasus Birds*) We accept that it was reasonable for HMRC to extrapolate from the level of suppression evident from the Z2 till rolls from 1 – 8 July 2008 that there had been a similar level of suppression for each of the periods assessed and that Mr Guzel had not provided any evidence to suggest that a different approach should be taken for any of the periods in dispute

62. The Tribunal has considered whether on the basis of additional evidence put to them in the Tribunal or by reference to different assumptions, the Tribunal could, while accepting that HMRC acted reasonably, come to a different conclusion as to the correct and fair amount of tax due. In particular the Tribunal has considered whether HMRC's failure to make any allowance for input tax on the suppressed takings is reasonable.

63. No additional evidence was put before the Tribunal concerning the explanation for the discrepancy between the Z and the Z2 Reports. Mr Guzel's reticence in providing evidence either to HMRC or to the Tribunal did not help to advance his appeal. The Tribunal has nevertheless considered whether we could come to a better estimate of the correct amount of tax due applying different assumptions than those applied by HMRC. HMRC described their assumption that all of the Z2 Report sales had no input tax attributable as "robust", but suggested that since Mr Guzel had not provided any evidence about the sales going through the Z2 Report they had no alternative to this approach.

64. The information which we do have about the sales going through the Z2 Report is not extensive; we know from Officer Nowak's evidence that the value of the sales in that report were similar to those in the Z report but of a higher volume. We know that one transaction was put through on "Clerk 5" on 8 July in the morning for a small amount.

65. The Tribunal has concluded in the face of the Appellant's failure to provide any specific evidence about the sales which went through the Clerk 5 key, and in the face of very limited evidence from other sources, that we are not in a position to displace HMRC's assessment about the correct charge to tax in these circumstances. It was stated in *Van Boeckel* that the Commissioners are not required to do the work of the taxpayer to form a conclusion as to the amount of tax due, we do not consider that it is the role of this Tribunal to do this either, particularly in the face of the little evidence which Mr Guzel was prepared to provide.

## Penalties

66. The Appellant did not make any specific representations as to the amount of penalty charged by HMRC and the Tribunal confirms HMRC's penalty assessment with a reduction of 20% for the co operation provided by Mr Guzel.

5 67. For these reasons this appeal is dismissed and the assessments and penalties are upheld.

68. 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.

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**RACHEL SHORT  
TRIBUNAL JUDGE**

**RELEASE DATE: 7 May 2014**

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