[2015] UKFTT 0206 (TC)

TC04407

Appeal number: TC/2014/295

VAT- cessation of partnership – when had partnership been dissolved – section 45 VAT Act 1994 – had notice been given – effect of supplies made after dissolution

FIRST-TIER TRIBUNAL
TAX CHAMBER

GORDON LYE **Appellant**

- and -

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

TRIBUNAL: JUDGE CHARLES HELLIER
IAN PERRY

Sitting in public at Bristol Magistrates' Court on 27 April 2015

Alan Rashleigh of Alan Rashleigh & Associates Ltd, for the Appellant

Jane Ashworth for the Respondents

DECISION

Introduction

1. This decision relates to the VAT consequences of the dissolution of a partnership. Mr Lye carried on a removals business with a Mr Ashman. It is common ground that they carried that business on in partnership. It is also common ground that the partnership had been terminated by 18 August 2010. The dispute lies in whether, having regard to section 45 VAT Act 1994 ("VATA") the partnership is to be treated as terminating before that date.

2. HMRC say that the partnership was not terminated until 18 August 2010. They say that it was not until after that date that they were given notice of the termination, and, as a result by the effect of section 45 VATA the partnership is to be treated for VAT purposes as continuing in existence until sometime after 18 August 2010.

3. Mr Lye says that the partnership terminated on 1 May 2008 and that he gave notice to HMRC of that fact on 3 May 2008. As a result he says that the VAT registration of the partnership should have ceased on that date.

4. The result of HMRC's position would be that the partnership would not have ceased to be registrable until some time after 18 August 2010 and that an assessment made on the partnership for the period 12/08 (the period ending 31 December 2008) was valid and is a liability which may be recovered from Mr Lye. This is the result from which Mr Lye seeks to escape in this appeal[1].

5. Given the importance of section 45 VATA to this appeal we start with a discussion of its provisions.

Section 45 VATA

6. Section 45 VAT Act 1994 provides:

> Partnerships
>
> (1) The registration under this Act of persons–
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> (a) carrying on a business in partnership, or
>
> (b) carrying on in partnership any other activities in the course or furtherance of which they acquire goods from other member States,
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> may be in the name of the firm; and no account shall be taken, in determining for any purpose of this Act whether goods or services are supplied to or by such

[1] Mr Lye's notice of appeal referred implicitly to assessments for the periods 03/07 to 12/07 as well as that for 12/08. Mr Rashleigh told us however that the assessments for the earlier periods were no longer disputed.

persons or are acquired by such persons from another member State, of any change in the partnership.

(2) Without prejudice to section 36 of the [1890 c. 39.] Partnership Act 1890 (rights of persons dealing with firm against apparent members of firm), until the date on which a change in the partnership is notified to the Commissioners a person who has ceased to be a member of a partnership shall be regarded as continuing to be a partner for the purposes of this Act and, in particular, for the purpose of any liability for VAT on the supply of goods or services by the partnership or on the acquisition of goods by the partnership from another member State.

(3) Where a person ceases to be a member of a partnership during a prescribed accounting period (or is treated as so doing by virtue of subsection (2) above) any notice, whether of assessment or otherwise, which is served on the partnership and relates to, or to any matter arising in, that period or any earlier period during the whole or part of which he was a member of the partnership shall be treated as served also on him.

Subsection (4) provides for notices to be treated as served on a former partner if they are served on the partnership, and subsection (5) for an apportionment of liability where a partner is such for only part of a VAT period.

7. When a partnership consisting of only two persons is dissolved, both partners cease to be members of the partnership and there may be no succeeding partnership. In such circumstances the words of subsection (2) present a problem: for the taxpayer is required to be treated as continuing to be a partner for the purpose of VAT in respect of "supplies of goods and services by the partnership"; and after dissolution there is no partnership.

8. This difficulty was addressed by Peter Leaver QC sitting as a Deputy Judge of the High Court in C & E Comms v Jamiesson [2002] STC 1418. He considered that the purpose of the subsection was to place the onus of notifying a change in the partnership "firmly on the partners" and that until such notification they should continue to be treated as partners, even though they were not. In other words that deeming the ex partners to be partners had the effect of deeming their partnership to continue to exist.

9. We respectfully agree. The effect of section 45(2) is that a partnership between two people is to be treated as remaining in existence for VAT purposes until (a) it actually ceases and (b) notice of the cessation is given to HMRC; and, as a result of 45(1), the partnership remains a registrable entity until then.

The Evidence and our Findings of Fact

10. We heard oral evidence form Mr Lye and had a bundle of copy correspondence before us.

11. Mr Lye gave us an account of the formation of a partnership with Mr Ashman to run a removals business and of the difficulties and disagreements which ensued in

2007 and 2008. He described the breakup of the business as a horrible and emotional time, and his recollection of precisely what happened precisely when in that period was at times a little vague. We considered that, given the nature of the events and their antiquity, this was not surprising. We reached the following conclusions.

12. For some years Mr Lye ran an estate agency business in Bath. He then started a removals business with his brother. In about 2000 his brother decided to go back into teaching. Mr Lye and Mr Ashman then agreed to run the removals business together. They did not enter into a formal partnership agreement. Profits were shared 50:50.

13. At first the business flourished. The office work was done at Mr Lye's estate agency premises in Bath where Mr Ashman's sister kept the books and the diaries; there was a warehouse or depot in nearby Keynsham where lorries and other materials were kept. There were separate telephone numbers for each location. They retained Berkeley Bate, chartered accountants, to act for the business.

14. Then came the recession. People stopped moving and business was slow. The business needed money. Mr Lye gave personal security for lending to the partnership. Mr Ashman spoke to a Mr Erdozain at another firm of accountants, Mission Practice. Mr Erdozain advised Mr Ashman that the removals business should have been run through a limited company. Relations between Mr Lye and Mr Ashman deteriorated and became acrimonious.

15. Then, early in 2008, Mr Ashman made his base Keynsham and his sister told Mr Lye that Mr Ashman wanted her to base herself in Keynsham too. This she did. Thus the administration and physical centre of operations of the removals business became Keynsham, leaving Mr Lye as an outpost in Bath.

16. Relations continued to deteriorate. Mr Lye said that there was no great row but more of a separation. Mr Lye learned of Mr Ashman's consultations with Mr Erdozain. He spoke to Berkeley Bate who described Mr Erdozain as being aggressive.

17. Mr Lye told us that a the end of April or beginning of May 2008 Mr Ashman had said to him that "we are now a limited company", and that Mr Lye was later told that Mission Practice had been appointed by Mr Ashman to act for the business.We accept that these statements were made. We discuss later the date on which they were made.

18. It seems that after this Mr Lye took advice from Berkeley Bate and was advised to try to agree the dissolution of the link with Mr Ashman as amicably as possible but to "put distance between" the two of them. Mr Lye also engaged Hutcheson Forrest as solicitors to act for him. They advised him to write to all the finance providers to give notice that the partnership had ceased. Mr Lye said that he did this in 2008. He told us that Berkeley Bate also advised him to write HMRC to advise their VAT branch that the partnership had ceased. Mr Lye said that he did this but he did not write to garages and other suppliers to the partnership in similar terms.

19. HMRC's records indicate that Wild & Lye Removal Services Ltd was incorporated on 15 August 2008 with Mr Ashman as its director. Its VAT registration

application indicated that its business was previously owned by Mr Ashman in partnership, and that the partnership's business had been transferred to it on 15 August 2008.

20. Miss Ashworth told us that VAT returns for the partnership had been submitted until June 2010 (06/10).

21. Mr Lye told us that after May 2008 he received, at the offices in Bath, telephone calls for the removals business and that he generally passed these on to Mr Ashman out of a sense of loyalty. He said that for a few months after May 2008 he gave quotes for removals, but, not having access to the diary, would then put the customer in contact Mr Ashman.

22. Between 2008 and 2010 there were negotiations between Mr Lye and Mr Ashman to reach agreement on the terms of the dissolution of the partnership. These negotiations culminated in an agreement dated 18 August 2010 between Mr Lye and Mr Ashman which recorded that the "partnership shall be treated as dissolved from the 1st day of May 2008." It also provided Mr Ashman should pay Mr Lye £15,000 and that Mr Ashman should take all the assets of the business and be responsible for the liabilities of the business from 1 May 2008.

23. Mr Lye had given personal guarantees for the business's borrowings and during 2008 to 2010 had to sell most of his assets to satisfy the creditors' claims. He sold the estate agency business in 2010/11.

The letter of 3 May 2008

24. Mr Lye told us that he had written a letter dated 3 May 2008, a copy of which was produced to us, addressed to HMRC at Southend-on-Sea in which he gave notice that the partnership with Mr Ashman had been dissolved from 1 May 2008 and that the business would thereafter be run by limited company with Mr Ashman as its director.

25. Mr Lye said that he wrote this letter at his estate agency office in Bath and put it in the post tray. It would, he said, had been franked by the office franking machine and put in the post together with the office's other post .

26. Miss Ashworth told us that HMRC had no record of having received this letter. HMRC's practice would have been to scan such letters and send them to the appropriate office. Mr Rashleigh told us that in 2008 HMRC's Southend-on-Sea office was only concerned with the processing of VAT returns: letters dealing with matters such as this would have been forwarded to Wolverhampton or Grimsby. He told us that in his experience some letters, dozens but not hundreds, sent to Southend-on-Sea in this period, had been lost. We accept both Miss Ashworth's and Mr Rashleigh's evidence.

27. Mr Lye said he had received no confirmation from HMRC of receipt of the letter.

28. Mr Lye sent a copy of the 3 May 2008 letter to HMRC with a letter of 6 November 2013. We observed that the two letters are in different typefaces and come from different addresses. (Mr Lye told us that he moved house in 2012).

Tax returns and communications with HMRC.

29. In July 2010 HMRC wrote to Berkeley Bate with questions relating to the partnership's accounts for the year ended 31 March 2008 and in relation to Mr Lye's accounts (the estate agency business) for the years to 31 July 2007. This letter also sought VAT return summaries for the partnership for the year to 31 March 2007, 2009 and 2010. Berkeley Bates replied that they had ceased to act for periods after March 2008 and referred HMRC to Mission Practice for 2009 and 2010.

30. In March 2011 HMRC wrote to "Estate Agent Removal Services" at Keynsham: (1) asking for information about VAT errors in the returns between April 2008 and December 2010, and (2) saying that it was "understood that you wish to deregister the above partnership" and enclosing a form to be sent to their Grimsby office.

31. SJ Simmons, whom we understood to be Mr Ashman's sister, replied on 10 April 2011 on behalf of "Wild & Lye" saying that "the partnership ceased in August 2010" and enclosing details of the VAT outputs and inputs from April 2008 to September 2010. These details showed outputs of some £220,000 for the 12 month period to March 2009 but only some £30,000 for the 18 month period to September 2010.

32. This letter gave rise to assessments including one made for the period 12/08. Other assessments were also made the periods 03/07 to 12/07. A misdeclaration penalty of £546 was also notified in respect of 12/08.

33. We were shown copies of HMRC's records of a partnership tax return which had been submitted for Wild & Lye Removals for 2008/9 (for the accounting period ending 31 March 2009). It showed:

(a) no date of cessation;

(b) a net allowable loss of £859;

(c) Mr Ashman's share thereof as £644;

(d) Mr Lye's share of the loss as £215;

(e) no date on which Mr Lye ceased to be a partner.

34. We were also shown copies of partnership pages from Mr Lye's own income tax return for the same period which showed adjusted taxable profits from the partnership of £2,215 and no date on which he ceased to be a partner in that year.

35. The pages from Mr Lye's return did not identify the name of the partnership. They showed its reference number but no reference number was shown on the partnership return, although the same reference number appeared on an HMRC letter of 21 July 2010 to Mr Lye about Wild & Lye Removals and Storage's partnership

accounts. We thought it likely therefore that the pages from Mr Lye's return had been intended to refer to Wild & Lye Removals and Storage.

36. Mr Lye was unable to tell us who had prepared 2008/9 partnership return but he suspected was Mission Practice; at that time he was using Berkeley Bate. They would not have prepared the tax return for the partnership. He was not aware, he said, that Berkeley Bate had put anything on his return as partnership profits.

The parties' arguments.

37. Miss Ashworth argued that :

(a) the evidence pointed to the dissolution of the partnership on 18 August 2010, not 1 May 2008: that was the date of the dissolution deed; it was consistent with Berkeley Bate not reporting that the partnership had been dissolved in their letter of 11 November 2010, with the letter from SJ Simmons of 6 November 2013, and with the returning of partnership profits on both the partnership tax return and Mr Lye's tax return for 2008/9; even if Mr Lye had ceased to participate in the conduct of the business after some time in 2008, the partnership remained on foot for the purposes of its dissolution until August 2010;

(b) even if the letter of 3 May 2008 had been sent to HMRC the partnership had not been dissolved at that time;

(c) it was unlikely that the letter had been sent;

(d) Mr Lye's remedy for any VAT liability lay against Mr Ashman under the terms of the August 2010 agreement,

38. Mr Rashleigh said:

(a) it was unsurprising that Berkeley Bate had made no mention of the 1 May 2008 dissolution because they were dealing only with the accounts and returns for the period to 31 March 2008;

(b) SJ Simmonds had not been a partner and had clearly made an unwarranted assumption that the partnership ceased only when the terms of its dissolution were agreed in 2010;

(c) the registration of the company for VAT purposes on 15 August 2008 confirmed that the partnership had ceased to trade at least by that date.

Discussion

Partnerships: existence, dissolution and winding up

39. A partnership is that relationship which exists between persons carrying on business in common with a view to profit.

40. Section 26(1) and 32(c) of the Partnership Act 1890 provide that, subject to any agreement between the partners, a partnership entered into for an indefinite time or for

no fixed adventure may be dissolved by any partner giving notice to the other partners. The Act does not require the notice to be in writing but it must amount to an unambiguous intimation of a fixed intention to dissolve the partnership.

41. Halsbury's Laws of England 4th Edition Vol 35 para 185 says that after dissolution "the partnership subsists merely for the purpose of completing pending transactions, winding up the business and adjusting the rights of the partners. For these purposes and for these purposes only the authority rights and obligations of the partners continue…"

42. This statement suggests that notwithstanding a notice of dissolution taking effect, the partnership in some sense continues. In other words that there remains a partnership. We do not believe that it should be so understood. It seems to us that the true position is that once dissolution takes effect the partners retain certain powers and obligations which they must exercise for the purpose of winding up the business. This activity may be a business, particularly if it is a serious undertaking, but even so it is not a business pursued with a view to profit but with a view to the winding up. We reach this conclusion for the following reasons.

43. Section 38 of the Partnership Act 1891 provides:

> "After the dissolution of a partnership the authority of each partner to bind the firm, and the other rights and obligations of the partners, continue notwithstanding the dissolution so far as may be necessary to wind up the affairs of the partnership, and to complete transactions begun but unfinished at the time of the dissolution, but not otherwise."

44. The words "but not otherwise" emphasise the purpose of the powers and obligations of the former partners: they are not to conduct the business with a view to profit.

45. In Boghani v Nathoo [2011] EWHC 2101 (Ch) Sir Andrew Morritt (C) reviewed the authorities relating to this provision. He was referred to a number of authorities on the common law principle applied before its enactment as well as on its application since then. In chronological order they were *Crawshay v Maule* (1818) 1 Wils Ch 181, 1 Swan 495, 36 ER 479; *Re Bourne* [1906] 2 Ch 427, 75 LJ Ch 779, 54 WR 559; *Inland Revenue v Graham's Trustees* [1970] TR 343, [1971] RVR 303, 1971 SLT 46; *Don King Productions Inc v Warren* [2000] Ch 291, [1999] 2 All ER 218, [2000] 1 BCLC 607 and *Duncan v The MFV Marigold PD 145* [2006] SLT 975.

46. At [27] he summarised the authorities thus:

> " In my view the terms of s 38 as explained in the authorities to which I have referred, in particular *Inland Revenue v Graham's Trustees*, demonstrate the following propositions:
>
> (1) The obligations of partners to third parties continue notwithstanding the dissolution of the partnership.

(2) In England, if not in Scotland, the satisfaction of those obligations by performance, release or novation or the payment of damages will not usually involve reliance on the terms of s 38.

(3) Section 38 does not entitle the surviving partners to engage in new bargains or contracts so as to bind a deceased or former partner.

(4) Even in relation to transactions, not being new bargains or contracts, begun but unfinished at the time of dissolution s 38 applies only if and to the extent that the completion of such transactions is necessary to wind up the affairs of the partnership.

(5) Section 38, if applicable, confers a power; it does not impose any additional duty."

47. There is nothing in this summary which indicates that the erstwhile partners remain in partnership until the winding up is complete. Further many of the cases to which Sir Andrew Moritt C refers concerned the dissolution of a partnership on the death of a partner. There was no suggestion that the activity of winding up the partnership gave rise to a partnership between the personal representatives of the dead partner and the surviving partners.

48. As a result we conclude that if activities were undertaken by a partner after the effective date of notice of dissolution, and if those activities were limited to completing contracts entered into prior to the dissolution or winding up the partnership, there would not have been a continuing partnership after the date of dissolution.

49. On the other hand if the business were continued and new contracts were entered into by one of the partners after the effective date of dissolution the question arises as to whether that partner entered into them on his own behalf, albeit possibly trading under the name of the old partnership, or on behalf of a new partnership arising from the ashes of the old.

Our conclusions

50. We accept Mr Lye's evidence that he wrote and put in the post tray the letter of 3 May 2008. We find it proved that it was likely that the letter was posted on that date. Section 45(2) VATA however deems the partnership to continue until the change is "notified to" HMRC. That, in our view, requires the matter to be brought to the notice of HMRC, that is to say that any notice must be received by HMRC.

51. Section 98 VATA permits any notice required to be given under the Act to be given by post. Section 7 Interpretation Act provides that where an Act authorises a notice to be sent by post service is deemed to be effected at the time the letter would have arrived in the ordinary course of the post by properly addressing pre-paying and posting such notice unless the contrary is proved.

52. Thus unless it is proved that HMRC did not receive the letter our conclusion that Mr Lye posted it carries with it the conclusion that notification was given to

HMRC on the date on which a letter posted on 3 May 2008 would have been delivered in the ordinary course of the post – that is to say by about 5 May 2008. Given Mr Rashleigh's evidence we did not find it proved that HMRC had not received the letter.

53. That is not however the end of the matter. If the partnership was not dissolved on 1 May 2008 the letter notified HMRC of a change which had not happened. Such a notice would not be notification of a change for the purposes of section 45(2) and would be ineffective. It is thus necessary to consider when the partnership was in fact dissolved.

54. There is no doubt that Mr Lye and Mr Ashman were from about 2000 conducting the removals and storage business in common with a view to profit. They were in partnership.

55. In our judgment Mr Ashman's statement that in the circumstances of 2008 " we are now a limited company" was an unequivocal intimation that he was continuing to trade as a removals business but as a different legal entity and that he regarded the partnership as having ended, that is that the partnership had ceased to be. It therefore effected the dissolution of the partnership.

56. There was some doubt in our minds as to the precise date of this statement. Mr Lye had said it was in April/May 2008, but that was some 5 years ago and as Mr Lye recounted it was a difficult time.

57. In favour of the date of 1 May 2008 is:

(a) Mr Lye's evidence,

(b) Mr Lye's letter of 3 May 2008 ,

(c) the date in the separation agreement.

58. Set against 1 May 2008 is:

(a) the date given in the company's registration application of 15 August 2008. The business could not have been transferred to the company until it was formed. On the other hand Mr Ashman may well have given notice of his intention before acquiring the company through which the business would be operated. It is also possible that the date given in the registration application was incorrect: we heard no evidence from Mr Ashman and could not form any view as to his reliability or his approach to the accuracy of the details he put on forms;

(b) whilst it may be that the new company had been formed before 15 August 2008, the date of transfer of the partnership business to it is also given on the form as 15 August 2008, it thus seems likely that that the business was not transferred to it until that date and that before 15 August 2008 there had been transactions of the removal business between 1 May and 15 August 2008 which were not simply the carrying out of contracts entered into before 1 May 2008;

(c) the figures given by SJ Simmons in the letter of 6 November 2013, which suggest continuation of the partnership rather than cessation. Although it is possible that these referred to the business of the new company, the marked diminution of receipts in the period after March 2009 may indicate that that was a run off period for the business of the partnership rather than the results of the company;

(d) the statement in that letter that the partnership had ceased in August 2010, but we accord that little weight since we heard no evidence from SJ Simmons and it seemed likely that the date may have simply been taken as the date of the agreement rather than the date of cessation; and

(e) the income tax returns for Mr Lye and the partnership which appear to treat the partnership as extant during 2008/9. However the returns are inconsistent: the partnership return allocates a loss of £215 to Mr Lye while his own return sows profits of £2,215. Further the ratio between the loss of £225 allocated to Mr Lye and that of £644 allocated to Mr Ashman could suggest, assuming some sort of time apportionment, that Mr Lye had been treated as being a partner for 3 months, that is to say to the end of June 2008.

59. In our judgement the inadequacies of the arguments against 1 May 2008 do not, on balance, weigh sufficiently heavily against the evidence for 1 May 2008. We conclude that Mr Ashman did give notice to terminate the partnership on that date.

60. Given the way that the business had been conducted previously and the pressure that all partners had been under at the time we accept that Mr Ashman may have taken some time to arrange the conduct of the ongoing business through the limited company but this does not negate the fact that the partnership had been dissolved. In the meantime we find that new business was conducted for his own account. We were supported in this conclusion by the dissolution agreement which effectively made Mr Ashman responsible for all financial matters after the 1st May 2008.

61. As a result the letter written by Mr Lye dated 3 May 2008 was effective to give notice of the change to HMRC and section 45(2) does not cause the partnership to be treated as continuing after the date of receipt of that letter by HMRC. The partnership ceased to be registrable from that date.

62. Transactions after 1 May 2008 which were conducted pursuant to obligations incurred before it were transactions of the partners but not of the partnership. VAT arising from them cannot be ascribed to the partnership which did not exist, but to the partners jointly. Transactions which were not conducted pursuant to such obligations appear to us to have been undertaken by Mr Ashman on his own behalf.

Conclusion

63. We conclude that the partnership ceased to be registrable from about 5 May 2008.

64. Mr Lye's notice of appeal specifies a letter of 13 December 2013 as the decision against which the appeal is brought. This letter is a refusal to conduct a review of the

assessed liabilities (which include that for 12/08). Although Mr Lye's notice of appeal was given within 30 days of this letter it was not given within 30 days of the assessment of the 12/08 liability or the declaration penalty. But letter appears to be a response to a letter of 6 November 2013 from Mr Lye in which he raises the question of the deregistration of the partnership. It seems to us that the letter of 13 December should properly be regarded as a decision on the question of deregistration with the effect that the appeal against that decision is in time.

65. That of course raises the question of timeliness of the appeal against the 12/08 assessment. On any basis Mr Lye's appeal against it is late. In the circumstances however we consider it just to permit the appeal to be brought out of time, and given our conclusion in relation to the registration of the partnership, we allow that appeal.

Costs

66. Mr Rashleigh asked for costs if the appeal was successful.

67. This case was not classified as a complex case. As a result Rule 10 of the tribunal's rules permits an order for costs only if:

> (a) the costs are wasted costs for the purposes of section 29(4) Tribunals Courts and Enforcement Act 2007, or
>
> (b) the tribunal considers that a party or their representative acted unreasonably in bringing ,defending or conducting the proceedings.

68. This is not a case in which a wasted costs order is appropriate. Section 29 defines wasted costs as "costs incurred by a party

> *(a)* as a result of any improper , unreasonable or negligent act or omission on the part of any legal or other representative or any employee of such representative, or
>
> *(b)* which, in the light of any such act or omission occurring after they were incurred, the relevant Tribunal considers it is unreasonable to expect a party to pay."

and provides for such costs to be disallowed or met by the representative.

69. We do not consider the actions of HMRC to have been in any way improper, unreasonable or negligent.

70. Nor do we consider that HMRC was unreasonable in defending the appeal. The evidence available to them was not such as to make it clear that the partnership should be treated fro VAT purposes as ceasing in May 2008: indeed our decision that such was the case was a difficult one which we reached on the balance of the evidence. Nor was any aspect of HMRC's conduct of the case unreasonable, in fact the reverse.

71. We therefore make no order for costs.

Rights of Appeal

72. 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 2015