TC01440

Appeal number TC/2010/0539

CORPORATION TAX – Industrial Buildings Allowance – Section 18(1)(e) CAA 1990 – Whether appellant's trade consisted in the subjection of goods to a process – held no – whether the operations conducted at the building in issue were the subjection of goods to a process – held no, because the goods were treated individually in the course of the operations, rather than subjected to uniformity of treatment

FIRST-TIER TRIBUNAL
TAX CHAMBER

FARNELL ELECTRONIC COMPONENTS LIMITED **Appellant**

- and -

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE AND CUSTOMS (*Corporation Tax*) **Respondents**

TRIBUNAL: JOHN WALTERS QC
ROLAND PRESHO FCMA

Sitting in public in Leeds on 15, 16 and 17 June 2011

James Henderson, Counsel, instructed by Berwin Leighton Paisner LLP, for the Appellant
Elizabeth Wilson, Counsel, instructed by the Solicitor for HMRC, for the Respondents

© CROWN COPYRIGHT 2011

DECISION

1. The issue for decision by the Tribunal in this appeal is whether or not the trade of Farnell Electronics Components Limited ("the Appellant") in the accounting period of 12 months ended 31 January 2000 consisted in the subjection of goods to any process within the meaning of section 18(1)(e) Capital Allowances Act 1990 ("the CAA").

2. This issue arises for decision because the Appellant claims to be entitled to industrial buildings allowances ("IBAs") in respect of expenditure incurred on the construction of the building housing the Appellant's International Distribution Centre at Mayfield, Leeds ("the Building"), which was opened by HRH the Duke of Edinburgh on 17 February 1995, according to a commemorative plaque observed during the Tribunal's site visit to the Building on 15 June 2011.

3. The parties have agreed that the Tribunal's Decision should be made in respect of the Building (in relation to which most or all of the evidence was led) but our Decision will be taken by the parties to apply not only to expenditure incurred in respect of the Building, but also expenditure incurred by the Appellant in respect of another, smaller, building at Armley Road, also in Leeds. The parties have also agreed that the Tribunal's Decision will be applied to the claim for IBAs made by another company in the same group as the Appellant, namely Combined Precision Components plc. The trades of that company and the Appellant were transferred in 2004 to another group company, namely Premier Farnell UK Limited, and the parties have agreed that the Tribunal's Decision will be applied to resolve the claims for IBAs made by all three companies concerned for accounting periods subsequent to 31 January 2000.

4. The Respondent Commissioners ("HMRC") contest the Appellant's claim because, according to their submissions, no activity properly to be regarded for the purposes of the CAA as 'the subjection of goods to any process' took place in the Building in 1999/2000 and, in any event, the Appellant's trade for the purposes of which the Building was used in 1999/2000 did not in that period consist in the subjection of goods to any process.

5. The Appellant contends both that the activity carried out at the Building was properly to be characterised as the subjection of goods to a process and that the Building was used for the purposes of a trade which consisted in the subjection of goods to a process.

6. We received in evidence two bundles of documents to which reference was made during the hearing, together with the Witness Statement and oral evidence of David John Gaskin, Finance Director, Farnell Europe within the Premier Farnell group of companies since July 2007, and, since 1993, the holder of various tax-related positions within the group.

7. We also, as indicated above, made a site visit to the Building on 15 June 2011, when care was taken to show us the activities carried on and installations in place, which were respectively carried on and in place in 1999/2000.

8. From the evidence we find the following facts.

5 **The Facts**

9. The Building was constructed in the early 1990s. A precondition for entitlement to IBAs is that the person claiming them (the Appellant) should be entitled to the relevant interest in the building (the Building) in relation to the expenditure concerned, and it was common ground that the Appellant was at all 10 relevant times entitled to the relevant interest in the Building (being the freehold interest). Capital allowances for plant and machinery had been claimed and allowed for the machinery in the Building.

10. In the relevant period the Appellant was one of the largest and most profitable of the companies in the Premier Farnell group. It purchased products, mainly 15 electronic components, in large quantities and dealt with them, in the Building, in a sophisticated way, designed to enable the Appellant to sell products in small quantities to its customers and to fill orders from customers within a very short turnaround period (usually delivery was the next day after the order was received). The operation at the Building was able to, and did, service very high volumes of 20 sales to UK and European external customers, and also other group companies located around the world. The sales to other group companies were generally, if not always, made to enable those companies to meet orders placed with them by their customers, rather than to build up their stock. The Appellant aims to hold stock sufficient to satisfy 6 months' orders. However, quite often, more than one 25 year's requirement of various products is in stock. In 2000, the Appellant's stock was valued at between £40m. and £45m. It is now valued at around £60m. The Appellant's customers were chiefly active in maintenance and repair of electronic products, electronic design and small scale manufacturing of electronic products.

11. Products available for purchase from the Appellant were listed in a paper 30 catalogue and online. In 1999/2000 the paper catalogue was relatively more used than the online catalogue, but this position has reversed since that period. Over 100,000 products were listed in the catalogue for 1999/2000. This number has since increased. The Appellant aimed to have 97.5% of the products listed in the catalogue in stock, available for quick despatch if ordered. Orders could be 35 placed at all times (i.e. 24 hours a day, and 7 days a week). In 1999, the Appellant aimed to be able to deliver next day all orders from UK customers placed before 8p.m. The Appellant is, and was in 1999/2000, able to achieve high margins of profitability because in general its customers valued quick and reliable filling of orders from the very wide variety of products offered over competitive pricing.

40 12. The warehouse operation was described in evidence by Mr. Gaskin as follows, and the Tribunal observed the operation at its site visit.

13. In any one day, 2,000 to 3,000 stock lines are received by the Appellant from its suppliers. The first operation at the Building is to book all items on to the Appellant's IT system, after routine inspection for damaged goods, spillage, etc. Some items are purchased as single units and are booked as such, for example high value test equipment and oscilloscopes. But usually the products purchased are received in far larger quantities than will be required by any individual customer. In such cases, bulk purchases need to be 'broken up' into smaller quantities ready for storing to meet future orders. Most goods, but not all, are boxed for storage. This may be in the Appellant's standard boxes, or alternatively in the boxes in which they arrived from the suppliers.

14. Currently, products purchased in some stock lines are sent to a specialist 'Product Preparation' area in the Building where they are broken up and put together with other products in appropriate quantities or combinations to answer to other product descriptions in the Appellant's catalogue. These preparation activities are described as 'auto-bagging', 'peel-packing', 're-reeling', 'repackaging' and 'kitting'. However, some or all of these activities have been introduced since 1999/2000 and, although the Tribunal was shown them being undertaken, they involved, even in 2011, only a small part of the operations at the Building and we find them to have had little or no significance in relation to the use of the Building in 1999/2000 and the trade carried on by the Appellant in that period.

15. Before being stored, each bag or box is labelled and bar-coded so that it can be electronically identified by the Appellant's IT system and its arrival, movement around the warehouse and eventual departure from it, can be tracked as part of the stock control process.

16. There are two main areas for storage of products within the Building. These are the 'Bulk Storage Area' and the 'Pick-Face'. The Pick-Face is where products are stored for immediate allocation to the fulfilling of individual orders. It is a complicated area described below. The Bulk-Storage Area is the part of the Building where products are stored in bulk in readiness to be released to the Pick-Face when they are needed to ensure that the Pick-Face is fully stocked with products necessary for fulfilling orders. Products received at the Building, after the initial operations described above, are despatched either to the Bulk Storage Area on pallets or to the Pick-Face in cages.

17. The Pick-Face consists of a large number of stock location bays, which are for the most part linked by conveyor belts. Each stock location bay holds a specific product or products, and which products are held in which stock location bay is determined by the Appellant's IT system in such a way as to ensure the greatest ease and efficiency in fulfilling individual orders from customers. Thus products of greatest turnover are stored on the most accessible shelves or racks relative to the stock location bays. Care is taken of the products stored in the Pick-Face. For example, there are anti-static bays for particular products and rules about the conditions under which products in such bays can be handled. The system operating in the Pick-Face is that each individual order is filled by a container

(called a 'tote') being sent round the conveyor belts through the Pick-Face so that employees of the Appellant, stationed at various stock location bays, can 'pick' the individual item or items ordered and put it or them in the tote for the order concerned. The operation of 'picking' individual items for an individual order is directed from a 'pick sheet' which is printed and contains the bar-codes of the items in the order. The pick sheet is scanned and allocated to the tote for the order concerned. As part of the mechanisation of the Pick-Face, totes are automatically directed to the location(s) where the products required to fill the order concerned are stored.

18. The totes are colour coded for ease of identification around the Building and also because certain orders may be subject to additional operations, for example, Quality Assurance inspection before despatch.

19. In the late 1990s (before 1999/2000), the basic racking and shelving arrangements in the Pick-Face began to be replaced by a series of mechanised racks known as a carousel system. When a tote is carried by a conveyor belt to a particular place in the Building it is automatically scanned into the carousel system and the carousel can and does revolve to present the correct face to the employee stationed at that place to enable him or her to pick the item. Carousels effectively provide more efficient shelving and racking arrangements, first in that they enable more products to be stored in a confined place and secondly in that they enable quicker and more efficient picking of individual products. Since 1999/2000 more carousels have been introduced and the Tribunal was shown several at the site visit. At least one was, however, in place and in service in the relevant period (1999/2000).

20. Picking a particular product involves an employee of the Appellant locating it, placing it in appropriate packaging and scanning it into the system to confirm that the product has indeed been picked – i.e. added to the order. The barcode and product description of the product which has been picked is then removed from the pick sheet (to which it had adhered in the form of a sticky label) and stuck onto the product packaging as the packaged product is placed in the tote. The conveyor belt then carries the tote to the next relevant stock location bay where the next product in the order (the next item on the pick sheet) can be picked.

21. At any point in time the IT system can identify factors including how many totes are being carried on the conveyor belts, where any particular tote is and where it will be going to next. The system can also identify how many employees ('pickers') are available in the Building. This information can then be used to improve the efficiency of the picking operation, for example by enabling the relevant manager to deploy more employees to a particular area of the Pick-Face where otherwise congestion might delay the picking process.

22. In any one day between 8,000 and 10,000 orders, covering up to 30,000 product lines, are filled in the Building. At the end of the picking process, the orders are allocated into four lines: small parcels, medium parcels for the UK, medium parcels for overseas and consolidated/complicated orders. Each order is

allocated to the appropriate bench for packing and labelling and onward distribution.

23. Each day the stock in the Pick-Face is assessed and, on the basis of actual orders held and historical turnover data, the appropriate product lines are transferred from the Bulk Storage Area to the Pick-Face as part of an ongoing replenishment programme. Similarly, the reserve of products in the Bulk Storage Area is monitored and replenished as the opportunity arises for advantageous purchasing terms.

24. The Appellant has a sales team of 50 to 80 people (a call centre) located in a different building. The sales team deals with enquiries from customers. There are also 15 employees employed to give technical support. Others are employed on product selection, but the great majority of employees (around 500) are employed in the Building, particularly in the Pick-Face.

25. The purchasing team makes the original decision to stock a particular product. In 2000 the Appellant reviewed the lines of products held in stock once or twice a year. This is now done more frequently. The Price Steering Board, which meets once a month makes decisions about pricing, ensuring that the Appellant is positioned competitively relative to other suppliers. Nevertheless, the Appellant competes with its competitors largely on service and the service (the large variety of products offered and quick fulfilment and delivery of orders) is what is most important to the Appellant's customers. Stocking levels are determined through the software incorporated in the Appellant's IT system.

The legislation

26. The legislation in issue in the appeal is section 18 CAA (headed: Definition of industrial building or structure) and particularly section 18(1)(e) CAA which provides that a building or structure in use "for the purposes of a trade which consists in the manufacture of goods or materials or the subjection of goods or materials to any process" falls within that definition.

The parties' submissions

27. Mr. Henderson, for the Appellant, contended that the operations carried out at the Building are of such a nature that it can rightly be said that they amount to the subjection of goods to a process for the purposes of section 18(1)(e) CAA.

28. He relied in particular on a dictum of Lindsay J in *Girobank plc v Clarke (Inspector of Taxes)* [1996] STC 540 at 563, where the Judge declined to limit the meaning of 'any process' to processes only of an industrial character, by which something is made, or to operations carried out only or chiefly by machines. The Judge went on:

> "Nor is it required of a process that it alters the goods and materials subjected to it in any way but rather that it may suffice of a process that it should clean, sort or package the goods or materials fed into it. I hold also that it is no requirement of a process that it should be done with a view to the sale or disposition of the goods or materials processed but that 'a process' does connote a substantial measure of uniformity of treatment, in contrast (although doubtless

> the line will sometimes be difficult to draw) with individual treatments of the kind give, for example, to cars serviced in a garage or patients in a doctor's surgery."

29. He submitted that the operations carried out in the Building in relation to the products (goods) held in stock by the Appellant amounted to the subjection of those goods to a process in the sense indicated by Lindsay J, and, in particular were less 'straightforward and rudimentary' than the operations which in *Bestway (Holdings) Limited v Luff (Inspector of Taxes)* [1998] STC 357 were found not to have amounted to a process to which any goods were subjected.

30. On the question of whether or not the Appellant's trade consisted in the subjection of goods to a process, Mr. Henderson submitted that the operations carried out at the Building were essential to the ability of the Appellant to conduct its trade, which was the sale of a wide variety of goods to customers with next day (or very quick) delivery. The operations carried out at the Building enabled the Appellant to charge a significant mark-up on the products sold. When considering what a trade 'consists of' it is, in Mr. Henderson's submission, necessary to consider how the business concerned makes its money. He contended (to quote from his Skeleton Argument) that 'it is a perfectly natural use of language and consistent with how [the Appellant] makes its money to say that its trade consists in the subjection of goods or materials to a process'.

31. Miss Wilson, for HMRC, submitted that the operations carried out in the Building did not amount to the subjection of goods to any process and in any event the Appellant's trade did not consist in the subjection of goods to any process, but in distribution – the sale and purchase of goods manufactured by others.

32. She submitted that the legislative framework forming a context for section 18(1)(e) CAA is that Part I of CAA, dealing with industrial buildings and structures, of which section 18(1)(e) forms part, is intended to encourage productive trades (such as manufacturing, processing, producing, importing and allied trades), whereas Part II of CAA, dealing with machinery and plant, is intended to cover capital investment in other trades, including distributions trades. She cited the decision of the Court of Appeal in *Vibroplant Ltd. v Holland* (1981) 54 TC 658 at 667I-668C in support.

33. She contended that the operations carried out at the Building were (to quote from her Skeleton Argument) 'the mere conveyance of goods from one part of [the Appellant's] warehouse to another' or 'mere preliminaries to sale, such as unpacking boxes, splitting consignments, barcoding, labelling and repackaging of goods' and that none of these operations could amount to subjecting goods to a process. She cited *Bestway* in support, where Lightman J upheld the decision of the Special Commissioners that the operations at a wholesale supermarket of (a) the checking and sorting of goods; (b) the repackaging of goods on arrival; (c) the labelling of goods; (d) the unpacking of goods; (e) the reading of product codes on goods; and (g) the repacking of goods – (f) was omitted in the summary, see: *ibid.* at p.379e – were 'mere preliminaries' to the trade of selling.

34. She submitted that in any event the operations carried out in the Building, whether or not relevant ‘processes’ did not define the nature of the Appellant’s trade, which was sale by distributions of goods manufactured by others – those activities (taken together) were what the Appellant’s trade ‘consists in’.

Discussion and Decision

35. Although the parties in their submissions addressed, first, the question of whether ‘the subjection of goods to a process’ took place at the Building, before going on to consider, secondly, whether the Appellant’s trade ‘consists in .. the subjection of goods ... to any process’, we prefer to deal first with the question of whether the Appellant’s trade ‘consists in ... the subjection of goods ... to any process’, because this is the issue directly raised by section 18(1)(e) CAA. In deciding that issue we will assume, in the Appellant’s favour, that the Building is used for the subjection of goods to a process. We will then consider whether ‘the subjection of goods to a process’ took place at the Building.

36. *Maco Door & Window Hardware (UK) Ltd. v Revenue and Customs Commissioners* [2008] UKHL 54, [2008] STC 2594 is a recent decision of the House of Lords on section 18 CAA, which particularly concentrated on the construction of section 18(2) CAA, which applies to the situation where part only of a trade or undertaking complies with the conditions set out in section 18(1), including section 18(1)(e). Since the Appellant before us placed no reliance on section 18(2), we are not directly concerned with that sub-section. Nevertheless we derive guidance from the speeches in *Maco Door* on the question of what a trade consists of. Lord Walker (who was in the majority) said *ibid* at [15], [16] and [17]:

> “The building in question is a large warehouse and distribution centre ... Maco trades as an importer and distributor of products manufactured by its Austrian parent company ... The products are hardware (such as locks, handles and hinges) to be fitted to a wide range of pvc doors and windows produced by other manufacturers ... Maco purchases its stock ... and sells it (either to wholesale distributors or direct to manufacturers of doors and windows) as a principal, not as an agent ... It is common ground that the building is a state-of-the-art warehouse and distribution centre. But Maco is storing and selling goods which are its own property. Its trade is not storage. It is that of a merchant, buying goods and selling them on at a profit.

And *ibid.* at [23]:

> “The other essential point to note is that s 18(1)(e) is concerned with ‘a trade which consists in the manufacture of goods [etc]’. A trade must by definition be conducted with a view to profit. A do-it-yourself enthusiast is not a trader.”

and *ibid.* at [24]:

> “There is therefore a clear and important distinction, in my opinion, between a trade and an activity undertaken in the course of a trade.”

In the same paragraph (*ibid.* at [24]) Lord Walker approved the approach adopted by Lightman J in *Bestway*, citing Rowlatt J in *Graham v Green (HMIT)* (1925) 9 TC 309 at 312:

> "a conception of a trade ... differs in its nature, in my judgment, from the individual acts which go to build it up, just as a bundle differs from odd sticks. You may say, I think, without perhaps an abuse of language, that there is something organic about the whole which does not exist in its separate parts."

5 37. Lord Scott (who was in the minority) agreed with one of the comments of Lord Walker (cited above), see *ibid.* at [4]:

> "... it is also common ground that Maco does not carry on a 'trade which consists in the storage' of goods. Maco's trade consists in the buying of goods and selling them on at a profit. Storage of the goods over the period between the purchase and sale is an essential part
10 of that trade but it is not a trade on its own account."

38. Another authority to which we were referred, which is relevant to this point, was *Rolls-Royce Motors Ltd. v Bamford (HMIT)* [1976] STC 162. In that case, Walton J cited Lord Donovan's judgment in the Court of Appeal in *J.G. Ingram & Son Ltd. v Callaghan* (45 TC 151 at 165,166) where Lord Donovan said:

15
> "I doubt if one can, as a rule, segregate the various activities involved in carrying on a trade, select one of them as being of the essence, and then designate the one selected as being the real trade. There is, I think, an organic unity about a trade which invalidates this sort of dissection; and I think that Rowlatt J was saying much the same thing, though more incisively, when he remarked in *Graham v Green (HMIT)* that a trade differs from the individual acts
20 which go to make it up, just as a bundle differs from odd sticks."

Walton J went on:

> "I think it follows from this that 'the essence of the trade' ... comprises every activity which goes to constitute that trade. Or, put in another way, however the trade of Rolls-Royce Ltd. in 1971 is to be defined, it included the activities, whatever they were, all ultimately directed
25 towards making profits, whatever their actual result, in all its six divisions."

39. From these dicta we derive authority for the proposition that to determine in what a trade 'consists', we must have regard to the nature of the composite whole of the activities involved, rather than any one or more constituent activities undertaken by the trader, however important, or even 'essential'.

30 40. On the facts as found we conclude that the Appellant's trade consists in the purchase and sale of goods by way of distribution. It does not consist in the operations carried out at the Building (which we assume for these purposes to be a relevant 'process'), even though we accept that those operations are very important, even essential, to the way the Appellant conducts its trade and to the
35 profitability of that trade.

41. We feel no doubt about our conclusion on what the Appellant's trade consists in. Besides the operations undertaken at the Building, the trade necessarily includes other important activities, among them the activities of deciding which and what quantities of products to stock, reviewing the lines of products stocked,
40 deciding on selling prices, organising the important IT system, determining selling prices, and running the call centre to deal with customers' queries. All of these operations and activities are encompassed in 'purchase and sale of goods by distribution', which is a convenient description of what the Appellant's trade

consists in. However what is determinative of this appeal is our decision that the Appellant's trade does not consist in the subjection of goods to a process, even on the assumption that such is an apt description of the operations undertaken in the Building.

5 42. In the light of our decision on the first question, we will be brief in our consideration of the second question, whether 'the subjection of goods to a process' took place at the Building, a question which it is, strictly speaking, unnecessary for us to address, but which we do address in deference to the detailed argument received from both parties.

10 43. The debate between the parties was on the meaning of the phrase 'subjection to a process'. Mr. Henderson, for the Appellant, as has been noted, argued for a wide meaning of this phrase, relying on the dictum of Lindsay J in *Girobank plc* cited at paragraph 28 above. In particular, he contended that it follows from what Lindsay J said that the activity of sorting goods by a method involving a 15 substantial measure of uniformity of treatment is sufficient to amount to a 'process'. Miss Wilson, for HMRC, submitted that the operations at the Building did not exhibit the necessary 'substantial measure of uniformity of treatment' to amount to a 'process' – the products are, on the contrary treated individually according to their size, different requirements in terms of storage and packaging 20 and are individually picked by the Appellant's staff.

44. In *Bestway*, which was rightly decided in the opinion of Lord Walker – see *Maco Door* at [26] – Lightman J considered *inter alia* Lindsay J's dictum in Girobank. In his judgment on the topic of 'subjection to process' he identified additional guidance from the authorities at *ibid.* p.381 as follows:

25
i. The phrase 'subjection of goods to any process' must be considered as a whole – *Girobank* [1998] STC 182 at 186 per Nourse LJ;

ii. It is not sufficient that 'anything is done to goods' (*Kilmarnock Equitable Co-operative Society Ltd v IRC* (1966) 42 TC 675 at 681 per 30 Lord Guthrie and other authorities cited) – the mere conveyance of goods is not enough, some form of treatment is necessary – the fact that a particular activity is a preliminary to something else being done is not determinative one way or the other, but may be relevant to ascertaining whether that activity constitutes the subjection of goods to 35 a process;

iii. Subjection of goods to a process means a treatment (or course of operations) involving the application of a method of manufacture or adaptation of goods or materials towards a particular use, purpose or 40 end (*Kilmarnock* at 685 per Lord Cameron);

iv. It is not sufficient that individual items or defects are treated individually – there is required a substantial measure of uniformity of treatment or system of treatment;

v. The process need not be industrial or complex.

45. Lightman J went on to say that since the word ‘process’ is used in the legislation in conjunction with the words ‘manufacture’ and ‘production’, a uniform treatment or system of treatment of some real significance was postulated (*ibid.* p.382h).

46. He held that the activities in issue in *Bestway* (see paragraph 33 above) were not sufficiently significant, but were instead ‘limited, mundane and of no substantial significance and that they could not properly be elevated to the status of processing goods or materials’ (*ibid.* p.383c).

47. Whereas on a high and generalized level, we recognise that as a matter of language the operations carried out at the Building might be described as the subjection of goods to a process, we have concluded that the matter should not be judged at a high and generalized level, but, instead, regard should be had to the operations which the individual products were subject to. On that level it can be seen on the facts that the individual products are not subjected to a sufficiently substantial measure of uniformity of treatment or system of treatment to cause the system of operations conducted in the Building to be a ‘process’ in the relevant sense.

48. Put another way, there could only be a uniformity of treatment or system of treatment if one were to consider the procedures operating at the Building *as procedures*. If, instead, one asks whether the products were subjected to a uniform treatment, or system of treatment, *looking at the products as such*, the conclusion must be that they were not, because each product was dealt with according to what it was. We consider that on its correct construction the statutory test requires us to consider whether goods were subjected to uniform treatment, not whether there was a system of procedures being operated pursuant to which goods were treated differently according to what they were.

49. For this reason we consider that the operations are more akin to the ‘individual treatment of the kind given, for example, to cars serviced in a garage or patients in a doctor’s surgery’ than a process of cleaning, sorting or packaging the goods or materials fed into it (*cf.* the dictum of Lindsay J in *Girobank* relied upon by Mr. Henderson).

50. In the result, we dismiss the appeal and hold that the Building was not, in the year ended 31 January 2000, in use for the purposes of a trade which consisted in the manufacture of goods or materials or the subjection of goods or materials to any process. The reason for our decision is that we find that the Appellant’s trade did not consist in the subjection of goods to any process. Additionally we find that the operations carried out at the Building in the year ended 31 January 200 were not the subjection of goods to any process.

51. In additions to the authorities mentioned above, we were referred to *Buckingham (HMIT) v Securitas Properties Ltd.* [1980] STC 166;

Right to apply for permission to appeal

52. This document contains full findings of fact and reasons for my decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Rules. 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.

JOHN WALTERS QC

JUDGE OF THE FIRST-TIER TRIBUNAL
RELEASE DATE: 14 September 2011