



**FIRST-TIER TRIBUNAL
TAX**

Appeal number: TC/20 

MR. K 

Appellant

- and -

**The Commissioners for Her Majesty's
Revenue and Customs**

Respondents

DIRECTION


Tribunal: John N Dent (Judge)

Sitting in Manchester on 1 June 2011

I heard Mr. Arthur, accountant, for the Appellant and Ms. Shields for the Respondents

THIS TRIBUNAL DIRECTS THAT:

1. The Appellant is granted leave to appeal out of time
2. The Appellant is to provide a statement to the Respondents within 28 days as to the correct amount of tax which has been calculated, such statement is to contain full details of addresses of rental properties and the income and expenditure relating to them for the period 6 April 2002 to 5 April 2005
3. The Respondents are to conduct a review within 28 days of that statement being received and a determination made as to whether the appeal is to continue


**Signed
Tribunal Judge**

Release date:

9th June 2011