



IN THE UPPER TRIBUNAL

FTC/32/2011

FTC/33/2011

[2012] UKUT 229(TCC)

TAX CHAMBER

BETWEEN:

**(1) PETE MATTHEWS
(2) KEITH SIDWICK**

Appellants

and

**THE COMMISSIONERS FOR
HER MAJESTY'S REVENUE AND CUSTOMS**

Respondents

COSTS ORDER

**UPON HEARING MR BODDINGTON FOR THE APPELLANTS AND COUNSEL
FOR THE RESPONDENTS IT IS ORDERED:**

1. The Appeals are dismissed.
2. The Appellants shall pay the Respondents' costs in the sum of £10,000.

AND BY CONSENT IT IS ORDERED THAT:

3. The assessments are upheld in the sums set out in the Annex to this Order.

Tribunal Judge
The Hon. Mr Justice Mann

Release date 28 June 2012