FIRST-TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case Reference	**:**	**LON/00AX/LSC/2018/0451** **LON/00AX/LAM/2019/0001**
Property	**:**	**Chandlers House, 32-42 (Even) Old London Rd, Kingston upon Thames Surrey KT2 6QF**
Applicant	**:**	**Eaglecrest Services Ltd and others**
Representative	**:**	**Mr B Maunder Taylor**
Respondent	**:**	**Chandlers House Management Co Ltd**
Representative	**:**	**Mr Doyle of Counsel**
Type of Application	**:**	**S27A Landlord and Tenant Act 1985 and appointment of Manager under s24 Landlord and Tenant Act 1987**
Tribunal Members	**:**	**Judge F J Silverman Dip Fr LLM** **Mr A Lewicki MRICS** **Ms J Dalal**
Date and venue of Hearing	**:**	**10 Alfred Place London WC1E 7LR** **6 & 7 June 2019**
Date of Decision	**:**	**21 June 2019**

DECISION

The Tribunal determines that:

1 The service charges levied in respect of the lift maintenance is to be shared between Flats 5-10 only. These flats are also to bear 50% of the communal electricity bill for any period when the lift was in service.

2 No service charges are payable by Flat 5 in respect of the service charge year 2015 because no demands were made in time to satisfy s20B.

3 Additional management fees charged in the 2015 accounts are capped at £3,500.

4 In relation to the 2017 accounts the Tribunal allows £1,510 for accountancy fees. Limited company costs of £1500 are disallowed because they are not a service charge item. Service charge loans and legal fees loans do not form part of the service charge and are not recoverable as such.

5 This matter stands adjourned. A resumed hearing will take place on July 12th commencing at 10.00am when the Tribunal will consider the parties nominees for appointment as a Manager under s24.

REASONS

1 The Applicants are tenants and long leaseholders of the property known as Chandlers House, 32-42 (even numbers) Old London Road Kingston upon Thames Surrey KT2 6QF (the property) of which the Respondent is the management company.

2 This application relating to service charge issues together with a second application asking for the appointment of a Manager which the Tribunal has ordered to be heard together, was dated 4 December 2018.

3 Directions were issued by the Tribunal on 10 January 2019, 5 February and 15 March 2019.

4 Three large bundles of documents were presented for the Tribunal's consideration. References below to page numbers refer to pages in these bundles .

5 The service charge issues before the Tribunal related to various issues affecting the years 2015-18 inclusive .

6 The history of these applications is lengthy and acerbic. Some of the present Applicants had previously been directors of the Respondent company and the Respondents maintained that the Applicants were now seeking to take advantage of procedural and accounting errors in the service charge administration caused by their own mismanagement.

7 Irrespective of the history of the management of the building the Tribunal has to judge the issues in relation to the standards required under the Landlord and Tenant Act 1985 and the relevant RICS Codes. It is not acceptable for the Respondent to say that a situation pertains because the previous directors had failed to carry out their duties. When the Respondents took over the management they were in a position to review the situation and to rectify any procedural defects in the service charge administration but had not done so and had also failed to ensure that the managing agents they engaged carried out a proper process in accordance with the law and the terms of the leases.

8 It was common ground that the leases under which the various flats were held were poorly drafted and that certain provisions were unworkable. Possibly as a consequence of the badly worded leases, the service charge provisions had not been complied with which has led to the mismanagement of the accounts and an acrid dispute between various leaseholders. The Respondents claimed that there was an estoppel by convention in that the non-compliance with the strict terms of the lease had been long standing and previously had been accepted without complaint. Even if the Tribunal does accept this argument it does not excuse the Respondents in a case where no demands for service charge were served. Further, the disregard of the service charge provisions in the lease amounts to an unauthorised variation of the lease and is ineffective since it has not been made by deed as required under the Law of Property Act 1925. A procedure exists under the Landlord and Tenant Act 1987 for the variation of defective leases and there is no reason why that should not have been used in the present case. Since all parties acknowledge the defects in the lease it is recommended that the parties seek urgent legal advice about making an application to vary the leases in order to resolve the existing ambiguities and unsatisfactory service charge provisions.

9 Among the problems brought to the Tribunal's attention were a supposed ambiguity in the liability to pay for lift repairs, a non-compliance with the accounting year as specified in the lease, an inadequate provision for advance payments and a similarly inappropriate method of calculation of contributions to the reserve fund.

10 The Tribunal had not inspected the property prior to the hearing and was not invited to do so. It was however able, through photographs plans and oral descriptions given by the parties' representatives, to understand that the property comprises a three storey block of 20 purpose built flats with four retail units on the ground floor. The block was constructed in the 1980's. Flats 5-10 have a separate entrance and are the only units served by a lift.

11 The Applicants complained that the service charge accounts had charged lift repairs and associated electricity charges to all tenants in

contravention of the lease which allocated those charges exclusively between Flats 5 -10 which were the only units served by the lift. The Respondent argued that the lease was ambiguous and that the charges should be shared by all lessees. Having examined the leases it is clear to the Tribunal that the leases both state and intend that the charges for the lift should be restricted to Flats 5-10 only. Definition 10 of each lease is entitled: 'Lessee's share of lift service charge flats 5-10 only' and only the leases for Flats 5-10 have a figure inserted which represents their individual share of the total charge whereas the lease of Flat 1 is blank. Further, the service charge accounts (tab 9/4 and 8/3) show a lift adjustment in a separate column from other repairs indicating that it is treated differently from ordinary maintenance issues.

12 The Respondents must therefore separate out the lift repair charges and re-allocate them between flats 5-10, crediting the remaining flats with any overpayment made. Similarly, an adjustment to the electricity charges will need to be made because the Tribunal accepts the Applicants' statement (not contested by the Respondent) that the lift, when working, consumed more electricity than the communal lighting because it worked on an hydraulic system. The Tribunal accepts the Applicants' suggestion that when the lift was in service, 50% of the common parts electricity bill was probably attributable to the running of the lift. This figure too must be adjusted by the Respondents bearing in mind that the lift had been out of service for a considerable length of time during 2016-7. It was recommended that a separate meter should be installed for the lift so that future allocations of electricity can be made accurately.

13 The Tribunal accepts the Applicants' assertion that no demands had been made for service charge in 2015. No demands were produced by the Respondent for that year. That being so, no charges can be recovered for that year because s20B Landlord and Tenant Act 1985 now makes those charges irrecoverable no demand having been made within 18 months of the charge being incurred. This issue affects Flat 5 only.

14 Additional management fees charged in the 2015 accounts are capped at £3,500 because the Tribunal was not satisfied with the evidence purporting to justify this expense.

15 In relation to the 2017 accounts the Tribunal allows £1,510 for accountancy fees. Limited company costs of £1500 are disallowed because they are not a service charge item. Service charge loans and legal fees loans do not form part of the service charge and are not recoverable as such.

16 The Tribunal is unable to deal with the service charge issues for the year 2018 because no accounts or vouchers have been produced for that year.

17 The Tribunal then turned to the question of whether or not a manager should be appointed.

18 Mr Maunder Taylor said that owing to personal circumstances the Applicants' preferred nominee for the appointment had withdrawn but that Mr Kingsley an experienced manager with a number of current appointments from the Tribunal had been able to step in at short notice. Mr Kingsley had inspected the property, was aware of the issues

and was willing to adopt the terms of appointment and management plan prepared by the previous nominee as he had not had sufficient time to prepare one of his own.

19 The Tribunal interviewed Mr Kingsley and while it was satisfied as to his suitability in general terms, felt that he had not had sufficient time to prepare properly for the hearing. The Tribunal also felt that it was more appropriate for Mr Kingsley to set out his own terms of appointment and management plan, rather than to adopt one prepared by Mr Maunder Taylor.

20 Since it was clear that the Tribunal would not be able to conclude the evidence in the time remaining it was decided to adjourn the hearing to a day to be appointed (**now arranged for July 12th 2019 at 10.00am)** to allow Mr Kingsley sufficient time to prepare a management plan of his own for presentation at the resumed hearing.

21 At that stage the Tribunal had not heard evidence from either party relating to the application under s24 although it was noted that the Respondent had not suggested either in their statement of case or evidence that the Applicants' s22 notice had been defective nor that the criteria for appointment under s24 had not been satisfied.

22 From the evidence which the Tribunal had heard it had been clear that the major dispute between the parties would not be resolved by a simple determination of liability for service charges. Unless peace could be restored it was likely that the difficulties which were currently besetting the block and preventing major works from being carried out would continue to affect the property. The Tribunal discussed this matter with the parties and suggested that although they had not yet heard the evidence, it was apparent that grounds for the appointment of a manager under s 24 (2) (ac) (i) and (ii) and /or s24(2)(b) "other circumstances exist which make it just and convenient for the order to be made" could be made out. The Tribunal expressed the opinion that the appointment of a manager under s24, who as an experienced and independent manager would be answerable to the Tribunal, might enable the situation at the property and its repairs and financial affairs to stabilise. The Tribunal said that there was no reason why the Respondents could not put forward their own nominee for appointment who could be interviewed at the resumed hearing.

23 Both parties agreed that this would be a sensible course of action and the resumed hearing will deal with the appointment, assuming that one of the nominated candidates satisfies the Tribunal as to suitability.

24 As a reminder to the parties the Tribunal requires any nominee for the manager's appointment to file with the Tribunal by June 30th 2019 four copies of the following :

- A current CV listing experience as a property manager and details of any court or Tribunal appointments held
- A copy of a current Professional Indemnity insurance certificate in the name of the manager personally (not in the firm's name)
- A written statement that he or she is willing to act as a manager appointed by the Tribunal and understands and will comply with the RICS Codes
- A draft management order

- A draft management plan and budget

25 Copies of the documents listed in the previous paragraph must be served on the other party by June 30th 2019.

26 The proposed manager(s) must attend at the resumed hearing.

27 Issues relating to s20C or any costs applications will also be dealt with at the resumed hearing.

28 Liberty to apply for further Directions if required.

29 **The Law**

Landlord and Tenant Act 1985 (as amended)

Section 18

(1) In the following provisions of this Act "service charge" means an amount payable by a tenant of a dwelling as part of or in addition to the rent -
  (a) which is payable, directly or indirectly, for services, repairs, maintenance, improvements or insurance or the landlord's costs of management, and
  (b) the whole or part of which varies or may vary according to the relevant costs.

(2) The relevant costs are the costs or estimated costs incurred or to be incurred by or on behalf of the landlord, or a superior landlord, in connection with the matters for which the service charge is payable.

(3) For this purpose -
  (a) "costs" includes overheads, and
  (b) costs are relevant costs in relation to a service charge whether they are incurred, or to be incurred, in the period for which the service charge is payable or in an earlier or later period.

Section 19

(1) Relevant costs shall be taken into account in determining the amount of a service charge payable for a period -
  (a) only to the extent that they are reasonably incurred, and
  (b) where they are incurred on the provisions of services or the carrying out of works, only if the services or works are of a reasonable standard;

and the amount payable shall be limited accordingly.

(2) Where a service charge is payable before the relevant costs are incurred, no greater amount than is reasonable is so payable, and after the relevant costs have been incurred any necessary

adjustment shall be made by repayment, reduction or subsequent charges or otherwise.

Section 27A

(1) An application may be made to the appropriate tribunal for a determination whether a service charge is payable and, if it is, as to -
   (a) the person by whom it is payable,
   (b) the person to whom it is payable,
   (c) the amount which is payable,
   (d) the date at or by which it is payable, and
   (e) the manner in which it is payable.

(2) Subsection (1) applies whether or not any payment has been made.

(3) An application may also be made to the appropriate tribunal for a determination whether, if costs were incurred for services, repairs, maintenance, improvements, insurance or management of any specified description, a service charge would be payable for the costs and, if it would, as to -
   (a) the person by whom it would be payable,
   (b) the person to whom it would be payable,
   (c) the amount which would be payable,
   (d) the date at or by which it would be payable, and
   (e) the manner in which it would be payable.

(4) No application under subsection (1) or (3) may be made in respect of a matter which -
   (a) has been agreed or admitted by the tenant,
   (b) has been, or is to be, referred to arbitration pursuant to a post-dispute arbitration agreement to which the tenant is a party,
   (c) has been the subject of determination by a court, or
   (d) has been the subject of determination by an arbitral tribunal pursuant to a post-dispute arbitration agreement.

(5) But the tenant is not to be taken to have agreed or admitted any matter by reason only of having made any payment.

Section 20

(1) Where this section applies to any qualifying works or qualifying long term agreement, the relevant contributions of tenants are limited in accordance with subsection (6) or (7) (or both) unless the consultation requirements have been either—
   (a) complied with in relation to the works or agreement, or
   (b) dispensed with in relation to the works or agreement by (or on appeal from) the appropriate tribunal .

(2) In this section "relevant contribution", in relation to a tenant and any works or agreement, is the amount which he may be required under the terms of his lease to contribute (by the payment of service charges) to relevant costs incurred on carrying out the works or under the agreement.

(3) This section applies to qualifying works if relevant costs incurred on carrying out the works exceed an appropriate amount.

(4) The Secretary of State may by regulations provide that this section applies to a qualifying long term agreement—
  (a) if relevant costs incurred under the agreement exceed an appropriate amount, or
  (b) if relevant costs incurred under the agreement during a period prescribed by the regulations exceed an appropriate amount.

(5) An appropriate amount is an amount set by regulations made by the Secretary of State; and the regulations may make provision for either or both of the following to be an appropriate amount—
  (a) an amount prescribed by, or determined in accordance with, the regulations, and
  (b) an amount which results in the relevant contribution of any one or more tenants being an amount prescribed by, or determined in accordance with, the regulations.

(6) Where an appropriate amount is set by virtue of paragraph (a) of subsection (5), the amount of the relevant costs incurred on carrying out the works or under the agreement which may be taken into account in determining the relevant contributions of tenants is limited to the appropriate amount.

(7) Where an appropriate amount is set by virtue of paragraph (b) of that subsection, the amount of the relevant contribution of the tenant, or each of the tenants, whose relevant contribution would otherwise exceed the amount prescribed by, or determined in accordance with, the regulations is limited to the amount so prescribed or determined.]

Section 20B

(1) If any of the relevant costs taken into account in determining the amount of any service charge were incurred more than 18 months before a demand for payment of the service charge is served on the tenant, then (subject to subsection (2)), the tenant shall not be liable to pay so much of the service charge as reflects the costs so incurred.

(2) Subsection (1) shall not apply if, within the period of 18 months beginning with the date when the relevant costs in question were incurred, the tenant was notified in writing that those costs had been incurred and that he would subsequently be required under the terms of his lease to contribute to them by the payment of a service charge.

Section 20C

(1) A tenant may make an application for an order that all or any of the costs incurred, or to be incurred, by the landlord in connection with proceedings before a court, residential property tribunal or the Upper Tribunal, or in connection with arbitration proceedings, are not to be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by the tenant or any other person or persons specified in the application.

(2) The application shall be made—
- (a) in the case of court proceedings, to the court before which the proceedings are taking place or, if the application is made after the proceedings are concluded, to a county court;
- (aa) in the case of proceedings before a residential property tribunal, to that tribunal;
- (b) in the case of proceedings before a residential property tribunal, to the tribunal before which the proceedings are taking place or, if the application is made after the proceedings are concluded, to any residential property tribunal;
- (c) in the case of proceedings before the Upper Tribunal, to the tribunal;
- (d) in the case of arbitration proceedings, to the arbitral tribunal or, if the application is made after the proceedings are concluded, to a county court.

(3) The court or tribunal to which the application is made may make such order on the application as it considers just and equitable in the circumstances.

Commonhold and Leasehold Reform Act 2002

Schedule 11, paragraph 1

(1) In this Part of this Schedule "administration charge" means an amount payable by a tenant of a dwelling as part of or in addition to the rent which is payable, directly or indirectly—
- (a) for or in connection with the grant of approvals under his lease, or applications for such approvals,
- (b) for or in connection with the provision of information or documents by or on behalf of the landlord or a person who is party to his lease otherwise than as landlord or tenant,

(c) in respect of a failure by the tenant to make a payment by the due date to the landlord or a person who is party to his lease otherwise than as landlord or tenant, or
(d) in connection with a breach (or alleged breach) of a covenant or condition in his lease.

(2) But an amount payable by the tenant of a dwelling the rent of which is registered under Part 4 of the Rent Act 1977 (c. 42) is not an administration charge, unless the amount registered is entered as a variable amount in pursuance of section 71(4) of that Act.

(3) In this Part of this Schedule "variable administration charge" means an administration charge payable by a tenant which is neither—
(a) specified in his lease, nor
(b) calculated in accordance with a formula specified in his lease.

(4) An order amending sub-paragraph (1) may be made by the appropriate national authority.

Schedule 11, paragraph 2

A variable administration charge is payable only to the extent that the amount of the charge is reasonable.

Schedule 11, paragraph 5

(1) An application may be made to the appropriate tribunal for a determination whether an administration charge is payable and, if it is, as to—
(a) the person by whom it is payable,
(b) the person to whom it is payable,
(c) the amount which is payable,
(d) the date at or by which it is payable, and
(e) the manner in which it is payable.

(2) Sub-paragraph (1) applies whether or not any payment has been made.

(3) The jurisdiction conferred on the appropriate tribunal in respect of any matter by virtue of sub-paragraph (1) is in addition to any jurisdiction of a court in respect of the matter.

(4) No application under sub-paragraph (1) may be made in respect of a matter which—
(a) has been agreed or admitted by the tenant,
(b) has been, or is to be, referred to arbitration pursuant to a post-dispute arbitration agreement to which the tenant is a party,

(c) has been the subject of determination by a court, or
(d) has been the subject of determination by an arbitral tribunal pursuant to a post-dispute arbitration agreement.

(5) But the tenant is not to be taken to have agreed or admitted any matter by reason only of having made any payment.

(6) An agreement by the tenant of a dwelling (other than a post-dispute arbitration agreement) is void in so far as it purports to provide for a determination—
(a) in a particular manner, or
(b) on particular evidence,
of any question which may be the subject matter of an application under sub-paragraph (1).

Section 47 Landlord and Tenant Act 1987

(1)Where any written demand is given to a tenant of premises to which this Part applies, the demand must contain the following information, namely—

(a)the name and address of the landlord, and

(b)if that address is not in England and Wales, an address in England and Wales at which notices (including notices in proceedings) may be served on the landlord by the tenant.

(2)Where—

(a)a tenant of any such premises is given such a demand, but

(b)it does not contain any information required to be contained in it by virtue of subsection (1),

then (subject to subsection (3)) any part of the amount demanded which consists of a service charge [F1or an administration charge] ("the relevant amount") shall be treated for all purposes as not being due from the tenant to the landlord at any time before that information is furnished by the landlord by notice given to the tenant.

(3)The relevant amount shall not be so treated in relation to any time when, by virtue of an order of any court [F2or tribunal], there is in force an appointment of a receiver or manager whose functions include the receiving of service charges [F3or (as the case may be) administration charges] from the tenant.

(4)In this section "demand" means a demand for rent or other sums payable to the landlord under the terms of the tenancy.

21B Notice to accompany demands for service charges

(1)A demand for the payment of a service charge must be accompanied by a summary of the rights and obligations of tenants of dwellings in relation to service charges.

(2)The Secretary of State may make regulations prescribing requirements as to the form and content of such summaries of rights and obligations.

(3)A tenant may withhold payment of a service charge which has been demanded from him if subsection (1) is not complied with in relation to the demand.

(4)Where a tenant withholds a service charge under this section, any provisions of the lease relating to non-payment or late payment of service charges do not have effect in relation to the period for which he so withholds it.

(5)Regulations under subsection (2) may make different provision for different purposes.

(6)Regulations under subsection (2) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Landlord and Tenant Act 1987 s24 (as amended)
Appointment of manager by the court.

(1) A leasehold valuation tribunal may, on an application for an order under this section, by order (whether interlocutory or final) appoint a manager to carry out in relation to any premises to which this Part applies—
(a) such functions in connection with the management of the premises, or
(b)such functions of a receiver,
or both, as the tribunal thinks fit.
(2) A leasehold valuation tribunal may only make an order under this section in the following circumstances, namely—
(a) where the tribunal is satisfied—
(i) that any relevant person either is in breach of any obligation owed by him to the tenant under his tenancy and relating to the management of the premises in question or any part of them or (in the case of an obligation dependent on notice) would be in breach of any such obligation but for the fact that it has not been reasonably practicable for the tenant to give him the appropriate notice, and
(ii)
. . . . . .
(iii) that it is just and convenient to make the order in all the circumstances of the case;
(ab) where the tribunal is satisfied—
(i) that unreasonable service charges have been made, or are proposed or

likely to be made, and
(ii) that it is just and convenient to make the order in all the circumstances of the case;
(ac) where the tribunal is satisfied—
(i) that any relevant person has failed to comply with any relevant provision of a code of practice approved by the Secretary of State under section 87 of the Leasehold Reform, Housing and Urban Development Act 1993 (codes of management practice), and
(ii) that it is just and convenient to make the order in all the circumstances of the case; or
(b) where the tribunal is satisfied that other circumstances exist which make it just and convenient for the order to be made.
(2ZA) In this section "relevant person" means a person—
(a) on whom a notice has been served under section 22, or
(b) in the case of whom the requirement to serve a notice under that section has been dispensed with by an order under subsection (3) of that section.
(2A) For the purposes of subsection (2)(ab) a service charge shall be taken to be unreasonable—
(a) if the amount is unreasonable having regard to the items for which it is payable,
(b) if the items for which it is payable are of an unnecessarily high standard, or
(c) if the items for which it is payable are of an insufficient standard with the result that additional service charges are or may be incurred.
In that provision and this subsection "service charge" means a service charge within the meaning of section 18(1) of the Landlord and Tenant Act 1985, other than one excluded from that section by section 27 of that Act (rent of dwelling registered and not entered as variable).
(3) The premises in respect of which an order is made under this section may, if the tribunal thinks fit, be either more or less extensive than the premises specified in the application on which the order is made.
(4) An order under this section may make provision with respect to—
(a) such matters relating to the exercise by the manager of his functions under the order, and
(b) such incidental or ancillary matters,
as the tribunal thinks fit; and, on any subsequent application made for the purpose by the manager, the tribunal may give him directions with respect to any such matters.
(5) Without prejudice to the generality of subsection (4), an order under this section may provide—
(a) for rights and liabilities arising under contracts to which the manager is not a party to become rights and liabilities of the manager;
(b) for the manager to be entitled to prosecute claims in respect of causes of action (whether contractual or tortious) accruing before or after the date of his appointment;
(c) for remuneration to be paid to the manager by any relevant person , or by the tenants of the premises in respect of which the order is made or by all or any of those persons;
(d) for the manager's functions to be exercisable by him (subject to subsection (9)) either during a specified period or without limit of time.
(6) Any such order may be granted subject to such conditions as the tribunal

thinks fit, and in particular its operation may be suspended on terms fixed by the tribunal.

(7) In a case where an application for an order under this section was preceded by the service of a notice under section 22, the tribunal may, if it thinks fit, make such an order notwithstanding—

(a) that any period specified in the notice in pursuance of subsection (2)(d) of that section was not a reasonable period, or

(b) that the notice failed in any other respect to comply with any requirement contained in subsection (2) of that section or in any regulations applying to the notice under section 54(3).

(8) The Land Charges Act 1972 and the Land Registration Act 1925 shall apply in relation to an order made under this section as they apply in relation to an order appointing a receiver or sequestrator of land.

(9) A leasehold valuation tribunal may, on the application of any person interested, vary or discharge (whether conditionally or unconditionally) an order made under this section; and if the order has been protected by an entry registered under the Land Charges Act 1972 or the Land Registration Act 1925, the tribunal may by order direct that the entry shall be cancelled.

(9A) the court shall not vary or discharge an order under subsection (9) on the application of any relevant person unless it is satisfied—

(a) that the variation or discharge of the order will not result in a recurrence of the circumstances which led to the order being made, and

(b) that it is just and convenient in all the circumstances of the case to vary or discharge the order.

(10) An order made under this section shall not be discharged by a leasehold valuation tribunal by reason only that, by virtue of section 21(3), the premises in respect of which the order was made have ceased to be premises to which this Part applies.

(11) References in this Part to the management of any premises include references to the repair, maintenance or insurance of those premises.

Judge F J Silverman as Chairman
Date 21 June 2019

Note:
Appeals

1. A person wishing to appeal this decision to the Upper Tribunal (Lands Chamber) must seek permission to do so by making written application to the First-tier Tribunal at the Regional office which has been dealing with the case.

2. The application must arrive at the Tribunal within 28 days after the Tribunal sends to the person making the application written reasons for the decision.

3. If the person wishing to appeal does not comply with the 28-day time limit, the person shall include with the application for permission to appeal a request for an extension of time and the reason for not complying with the 28-day time limit; the Tribunal will then decide whether to extend time or not to allow the application for permission to appeal to proceed.

4. The application for permission to appeal must identify the decision of the Tribunal to which it relates, state the grounds of appeal, and state the result the party making the application is seeking.