FIRST-TIER TRIBUNAL
PROPERTY CHAMBER (RESIDENTIAL PROPERTY)

Case reference	**:**	**MAN/00CH/LSC/2022/0022**
Property	**:**	**Flats 56 & 84 Friars Wharf Apartments, Green Lane, Gateshead, Tyne and Wear, NE10 0QX**
Applicant	**:**	**Eleanor L. Clarke**
Representative	**:**	**N/A**
Respondent	**:**	**Adriatic Land 5 Limited**
Representative	**:**	**JB Leitch Solicitors**
Type of application	**:**	**Landlord and Tenant Act 1985 – s 27A** **Landlord and Tenant Act 1985 – s 20C**
Tribunal member(s)	**:**	**Tribunal Judge L. F. McLean** **Tribunal Member Mrs S. Kendall**
Date of determination	**:**	**24th November 2022 on the papers without a hearing in accordance with rule 31 of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013**

Date of decision : 2nd December 2022

DECISION

Decisions of the Tribunal

(1) The Tribunal determines that the sum of £417.56 was payable by the Applicant to the Respondent by way of service charge for the balancing demand relating to Flat 56 Friars Wharf Apartments, Green Lane, Gateshead, Tyne and Wear, NE10 0QX in respect of the financial year 01.04.2019 to 31.03.2020 under the demand dated 23rd August 2021.

(2) The Tribunal determines that the sum of £417.56 was payable by the Applicant to the Respondent by way of service charge for the balancing demand relating to Flat 84 Friars Wharf Apartments, Green Lane, Gateshead, Tyne and Wear, NE10 0QX in respect of the financial year 01.04.2019 to 31.03.2020 under the demand dated 23rd August 2021.

(3) Paragraphs (1) and (2) above reflect the Applicant's entitlement to service charge adjustments (to the extent that these have not already been made) in the sum of £759.65 per aforesaid property against the original demands (originally £1177.21 per property), in respect of credit notes remitted by Engie on 26th January 2022 regarding communal electricity costs.

(4) The Tribunal refuses the Applicant's application under Section 20C Landlord and Tenant Act 1985.

The application

1. The Applicant asks the Tribunal to order the Respondent (via its agent, Zenith Management) to refund an overpayment of service charges within 14 days unless the Respondent provides further evidence relating to an overcharge affecting the financial year 2019/20, and audited accounts relating to the same. The Tribunal has identified this as an application for a determination pursuant to s.27A Landlord and Tenant Act 1985 as to whether she was required to pay to the Respondent the sum of £1,177.21 for each of Flats 56 & 84 Friars Wharf Apartments, Green Lane, Gateshead, Tyne and Wear, NE10 0QX (combined total £2,354.42) in respect of the balancing service charge demands for the year 01.04.2019 to 31.03.2020, which were demanded on 23rd August 2021. Although the Applicant initially indicated that she disputed the service charges for "2021" in her application form, all parties appear to be

of the view that the actual year in dispute is the year ending 31st March 2020 and the Tribunal makes this Decision on that basis.

2. The Applicant seeks an order under Section 20C Landlord and Tenant Act 1985 that all or any of the costs incurred, or to be incurred, by the landlord in connection with these proceedings before the First-tier Tribunal are not to be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by the Applicant.

3. The Respondent opposes both of the applications referred to above. The Respondent's position is that it acknowledges the Applicant's entitlement to a refund in respect of belated credit note receipts through the usual service charge accounting processes, and that in any event the Tribunal has no jurisdiction to order the Respondent to refund any sums by way of a lump sum payment.

Background

4. The Respondent is the current head leasehold proprietor of a development which includes the building known as Friars Wharf Apartments, Green Lane, Gateshead NE10 0QX ("the Building"). The Building is a purpose built block of 85 flats.

5. The Applicant is the current leaseholder of two flats within the Building, namely Flats 56 and 84. The Tribunal has been provided with a copy of an underlease for Flat 56 made on 15th February 2013 for a term of 125 years (less 7 days) from 12th June 2003 and made between Riverside Apartments (NE) Limited and Oluwafemi Oluwakayode Esho & Hannah Mary Docx ("the Underlease"). The Tribunal is informed that the Underlease is materially representative of all such residential leases within the Building.

6. The Respondent is accordingly the Applicant's landlord of Flat 56 under the Underlease, and of Flat 84 under a materially identical lease.

7. The Underlease provides for the Respondent to provide a range of services, including the supply of electricity to the common parts of the Building, and to keep the common parts of the Building in repair. The Underlease also provides for the Applicant to pay a service charge in relation to the Respondent's costs of providing the services and carrying out the repairs. There is no substantive dispute between the parties regarding the scope of the Respondent's covenants, nor the basis on which the service charge is to be demanded and paid, the relevant provisions of which are set out in the Respondent's statement of case. Accordingly, the Tribunal will not rehearse the detailed provisions here.

8. Until around 1st April 2019, the Respondent retained Bradley Hall as its managing agent for the Building. It appears that on or around 1st December 2016, Bradley Hall entered into a 4 year contract for communal electricity supply (through Engie) to the Building, but erroneously opened the two accounts in its own name rather than in the name of the Respondent. Bradley Hall were replaced by Zenith Management Limited ("Zenith") from around 1st

April 2019. It also appears that Zenith therefore encountered significant problems in obtaining initial reconciliations of the electricity accounts for around a year afterwards. In March 2020, Engie corrected its invoices and these were subsequently paid by Zenith.

9. On or around 23rd August 2021, the Applicant was sent a service charge "balancing demand" in the sum of £1,177.21 in respect of each of Flats 56 and 84 ("the Demands") by Zenith. Although the Applicant disputed the Demands, she sensibly paid them but indicated her objection to doing so. The Applicant subsequently corresponded with Zenith to continue disputing the Demands. At some point, by around September 2021 at the latest, it also became apparent that the Respondent was owed credit notes from Engie totalling £64,570.34 in respect of the supply of communal electricity to the Building – but because these were also addressed to Bradley Hall it was not possible for either Zenith or the Respondent to apply these credit notes to the accounts for the Building, at least not by 23rd August 2021 in any event. It was not until 26th January 2022 that the credit notes were rectified and could be credited onto the accounts for the Building.

10. In summary therefore, a substantial proportion (although not all) of the sums set out in the Demands had related to the costs of providing electricity to the common parts of the Building, which led to the initial sums demanded being higher than had really been intended on the part of either the Respondent or Zenith.

11. Correspondence continued between the Applicant and Zenith in which Zenith indicated, on 1st February 2022, that it was aiming to have the accounts for the previous two financial years re-issued and individual service charge accounts credited within two weeks. However, it appears that this initially optimistic assessment was rapidly overtaken by events, in that by the end of January 2022 the Respondent had already decided to replace Zenith as its managing agents and by 14th April 2022 the Respondent had already given them notice of termination.

12. In the intervening period, the Applicant had lost patience with Zenith and the Respondent in respect of the refund for the excess electricity costs and submitted her application on or around 24th February 2022.

13. On 12th April 2022, Zenith wrote to the Applicant and informed her that:-

> ***Re: Annual Service Charge Accounts for Year Ending 31st March 2020***
>
> *Please note that the financial statements for Friars Wharf for the year ending 31 March 2020 have been revised and independently certified in line with your lease by Lomas & Company Accountants Ltd. The reason for the revision is that Zenith Management has recently received credit notes for electricity which apply to year ending 31 March 2020.* ***The total year-end shortfall for year ending 31 March 2020 is now £35,493*** *(split between 85 apartments),*

following credit notes for electricity being finally being received from Engie in February 2022. As a result of these credits a new final balancing charge invoice is enclosed which replaces the previously issued demand – you will note the adjustment on your account. It has taken Zenith a considerable amount of time to review legacy issues that relate to the previous agents handling of the electricity invoices.

Electricity Summary for Accounts Year Ending 31st March 2020

The electricity costs had been overstated on the previously finalised accounts for year ending 31st March 2020, due to the credit notes from Engie (dated March 2020) being sent to previous agents Bradley Hall Ltd, and them not being issued or passed onto Zenith Management until last month. Due to Zenith not having received credit notes in sum of £64,570.34, the final balancing charges for YE 31st March 2020 issued were effectively overstated. For the revised accounts the total electricity costs were £57,013, against estimated £40,000.

14. Regrettably, the "*new final balancing charge invoice*" referred to was not enclosed with the electronic copy of the letter provided to the Tribunal. The Tribunal has also not seen revised account statements showing whether the account balances had in fact been adjusted or not.

15. By coincidence, on 12th April 2022 the Tribunal also issued directions to the parties for the filing and serving of the Applicant's statement of case within 21 days, and the Respondent's statement of case within 21 days thereafter. The Applicant was given permission to file and serve a short reply within 7 days after that. The Tribunal notified the parties that it considered that the application was suitable for determination on the papers provided by the parties and without a hearing. The parties were invited to request a hearing within 21 days of receipt of the directions but neither party chose to do so.

16. The Tribunal has read the Applicant's statement of case dated 23rd April 2022, the Respondent's statement of case in response dated 1st July 2022, and the Applicant's further reply dated 5th August 2022.

17. The members of the Tribunal considered the parties' written submissions and documents filed in support, by way of a virtual meeting held on 24th November 2022 and conducted over Microsoft Teams.

Grounds of the main application

18. The Applicant's grounds of her application were set out in her statement of case. In summary, these were:-
    a. That the Demands included demands for payment of costs which were not reasonably incurred, i.e. relating to electricity charges which were not abated by her 2/85ths share of the credit notes worth £64,570.34.
    b. The Applicant believed that the Respondent was required to provide audited accounts for the service charges to which the Demands related.

c. Accordingly, the Applicant considered that she was entitled to a full refund of the sum total of the Demands, i.e. £2,354.42, and that the Tribunal should order repayment of that figure directly into her bank account.
d. That it was accordingly just and equitable to preclude the Respondent from recovering its legal costs relating to the application through the service charge.

19. Although the Applicant raised various other issues of concern regarding the increases in the service charges between 2020 and 2022, she did not coherently challenge any other aspect of the Demands in relation to whether the other costs were reasonably incurred etc.

20. In response, the Respondent made the following key submissions:-

- Under s.27A Landlord and Tenant Act 1985, the Tribunal can only decide whether a service charge is or was payable and does not have jurisdiction to order repayment of any service charge sum by anyone or to anyone.
- The disputed electricity costs were reasonably incurred at the time that they were incurred, such that the Tribunal should not find that a lesser sum was payable.
- The Respondent had appointed a new managing agent, Trinity Estates, which was taking over management of the Building from Zenith and which would be correcting the service charge accounts for 2019/20 and 2020/21 and remitting refunds (if any) where appropriate, but in the meantime the Respondent's agents should be afforded time to make the rectifications.

21. The Applicant raised several issues in reply to this, and maintained that:-
- As at 5th August 2022 the leaseholders were still waiting for fully re-audited accounts and amended statements of account.
- Although revised draft accounts for the year ended 31st March 2020 showed the credit notes, this had in effect been offset by "*an overstated service charge for year ending 31st March 2023*" – but did not particularise the ways in which the most recent service charge had been overstated nor provided any detailed evidence in support of that assertion.

Issues

22. The issues which the Tribunal had to decide were:-
- Did the Demands include demands for payment of costs which were not reasonably incurred?
- Was the Respondent required to provide audited accounts for the service charges to which the Demands related, in order for the Applicant to be liable to pay them?
- Was the Applicant entitled to a full refund of the sum total of the Demands, i.e. £2,354.42? If so, should the Tribunal order repayment of that figure directly into her bank account?

- What weight should the Tribunal attach to the time taken between the initial payment of costs for electricity and the rectification of the service charge accounts for that period?
- Is it just and equitable to preclude the Respondent from recovering its legal costs of the application through the service charge?

23. While deliberating, the Tribunal noted that the Demands were dated 23rd August 2021 whereas the financial year to which the Demands related began on 1st April 2019 and ended on 31st March 2020. The Tribunal was concerned that, accordingly, at least a proportion of the costs to which the Demands related was likely to have been incurred more than 18 months beforehand, contrary to the requirements of Section 20B of the Landlord and Tenant Act 1985. However, neither party had raised this issue in their respective statements of case and the Tribunal was not in a position to receive submissions from the parties or investigate whether the Respondent had availed itself of the procedure in Section 20B(2). Accordingly, the Tribunal elected not to consider this issue any further.

Relevant Law

24. The relevant sections of the Landlord and Tenant Act 1985 read as follows:-

19 Limitation of service charges: reasonableness
(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 provision 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.

20C Limitation of service charges: costs of proceedings
(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 leasehold valuation tribunal or the First-tier 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 the county court;
(aa) in the case of proceedings before a residential property tribunal, to a leasehold valuation tribunal;

(b) in the case of proceedings before a leasehold valuation tribunal, to the tribunal before which the proceedings are taking place or, if the application is made after the proceedings are concluded, to any leasehold valuation tribunal;
(ba) in the case of proceedings before the First-tier Tribunal, to the 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 the 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.

27A Liability to pay service charges: jurisdiction
(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.

Evidence

25. The parties relied on their respective statements of case and accompanying documents.

26. For the most part, the parties did not raise any material factual issues of dispute in relation to any matters which were relevant to the Tribunal's deliberations. However, the following facts did appear to be in dispute, or at least the Tribunal had difficulty in discerning the factual state of affairs in relation to the following issues:-

- Whether Zenith was still retained as the Respondent's managing agent when it wrote its letter dated 12th April 2022 to the Applicant, given the indication at paragraph 12 of the Respondent's Statement of Case that Trinity Estates had been instructed from 1st April 2022;

- Whether the Respondent or its agents had already credited the leaseholders' accounts with the value of the credit notes (as was indicated by Zenith's letter of 12th April 2022), or whether the Respondent or its agents were still yet to do this (as was somewhat implied by the Applicant's Statement of Case dated 23rd April 2022, and was also implied by paragraphs 33 and 34 of the Respondent's Statement of Case).

Determination

Did the Demands include demands for payment of costs which were not reasonably incurred?

27. The Tribunal noted that although the Applicant asserted that the sums demanded in relation to the supply of electricity to the Building were excessive, the Applicant did not seek to challenge what the electricity charges covered, and she did not provide any comparable evidence from similar alternative properties as to what a reasonable amount of electricity consumption might be for the Building or what a reasonable commercial electricity tariff might have been for the period in question. The Tribunal was therefore restricted in its consideration as to what actual costs might reasonably have been incurred in the circumstances.

28. The Tribunal did nonetheless appreciate that as a matter of simple logic, the original total electricity costs incurred in the sum of £121,583 cannot have been reasonably incurred in their totality if they were subject to pending credit notes worth over half that amount. The Tribunal also considers that there is force in the Applicant's argument that compared to a certified cost of £40,146.72 for the year ending 31st March 2019, the approximately trebled figure achieved in 2019/20 would have at least required an explanation. The Tribunal is not impressed by the Respondent's attempt to suggest that the Tribunal is required to examine the reasonableness of the landlord's decision to incur the costs solely as at the time they were incurred. The Tribunal must inherently consider the position with the benefit of a degree of hindsight, albeit that the Tribunal will naturally take into account the knowledge and situation applicable to the landlord at that time.

29. Aside from the accounting difficulties regarding the calculation of service costs for electricity, the Tribunal was not provided with any evidence to suggest that the remaining costs were not reasonably incurred.

30. The Tribunal has calculated that once the 1/85th shares of the credit notes are applied in the sum of £759.65 per property, the true balance attributable to reasonably incurred costs set out in the Demands ought to have been £417.56 per property.

Was the Respondent required to provide audited accounts for the service charges to which the Demands related, in order for the Applicant to be liable to pay them?

31. No. Whilst Zenith did at times refer, somewhat confusingly, to "audited" accounts, the actual requirements of the Underlease at paragraph 2.2 of the Eighth Schedule were only to provide a "certificate" of the Service Costs to be signed by an accountant or firm of accounts qualified in the same manner as is required by Section 28 of the Landlord and Tenant Act 1985. The Demands complied with this requirement.

Was the Applicant entitled to a full refund of the sum total of the Demands, i.e. £2,354.42? If so, should the Tribunal order repayment of that figure directly into her bank account?

32. The Tribunal has already calculated that the excess element of the Demands was, in any case, £1,519.30 rather than the entire sum of £2,354.42 – so the amount sought by the Applicant was greater than could be sustained by her case even at its highest.

33. The Respondent was quite right to say that the Tribunal's primary jurisdiction is limited to considering the issues listed at section 27A of the Landlord and Tenant Act 1985. The Tribunal cannot make the specific order sought by the Applicant under the terms of Section 27A. The primary forum for such a remedy is the County Court.

34. Since the coming into force of the Crime and Courts Act 2013, Judges of the First-tier Tribunal (Property Chamber) are also simultaneously empowered to sit as District Judges of the County Court, subject to operational deployment by the senior judiciary. There are increasingly procedures in place which enable the Tribunal to determine claims which would ordinarily be within the jurisdiction of the County Court, so that the same Tribunal Judge can consider both elements of the dispute as efficiently as possible and without the need for a dispute to be partitioned and dealt with separately under different procedures and by different Judges. The Tribunal considered whether it ought to do so in this case. However, the Tribunal was concerned that it had not been able to invite the parties to make submissions in that regard. The Tribunal was also not possessed of enough information to decide an equitable claim for unjust enrichment in the absence of properly pleaded Particulars of Claim, Defence and/or witness evidence.

35. The Tribunal also contemplated adjourning the paper determination to an oral hearing with the parties present so that such submissions could be made (which would also have enabled the parties to clarify a number of the factual uncertainties and address the issues arising in relation to section 20B, referred to earlier in this Decision). However, the Tribunal concluded that this would lead to further unacceptable delay and expense, and as such it would not further the "overriding objective", set out in the Tribunal Procedure (First-tier Tribunal)(Property Chamber) Rules 2013, to enable the Tribunal to deal with this case fairly and justly in all the circumstances.

36. Accordingly, the Tribunal must refuse this element of the Applicant's request.

What weight should the Tribunal attach to the time taken between the initial payment of costs for electricity and the rectification of the service charge accounts for that period?

37. The Applicant raised a number of objections to the time which had already been taken for the accounting issue to be resolved. Zenith were appointed in April 2019 but the corrected electricity invoices were not submitted until March 2020. The balancing demands were then not submitted until August

2021. (The Respondent could have quite conveniently attributed some of that particular delay to the commonly experienced administrative difficulties arising from the Covid-19 pandemic, and it has not done so, although the Tribunal takes judicial notice of this issue nonetheless.) The rectification of the credit notes then took from August/September 2021 until January 2022 and it appears that there was potentially some further delay in actually implementing the rebate afterwards.

38. The Applicant's reference to section 45 of the Consumer Rights Act 2015 is of no assistance or relevance. Irrespective of whether the Underlease is or was a consumer contract, section 45 self-evidently refers only to digital content and not to contracts affecting land.

39. The Applicant's reference to section 9.6 of the RICS Service Charge Residential Management Code of Practice is also irrelevant as that refers to where electricity is "resold" in relation to individual residential dwellings, and does not relate to the communal electricity supply.

40. The Tribunal appreciates that the Respondent's agents must follow proper accounting procedures and that this might take some time. However, the time taken should not be excessive.

41. The Tribunal was ultimately faced with a procedural dilemma in that the Respondent had clearly acknowledged the Applicant's entitlement to a credit rebate but it was unclear whether the Respondent had already given effect to this or not. The Applicant did not seem to think that it had happened. However, the Tribunal also noted that that Applicant had been determined to receive a lump sum payment of £2,354.42 and perhaps did not appreciate how service charge accounting and balancing procedures operated, or that she might receive the benefit of a rebate in the form of a reduction in future service charges instead. The Tribunal was mindful that between the Applicant submitting her supplementary statement of case dated 5th August 2022 and the date of the paper determination, the Respondent was likely to have submitted a further balancing demand/credit in respect of the service charge year 2021/22 and that this might have dealt with the problem of the credit note rebates (if indeed the Respondent had not already done so previously).

42. In that context, the Tribunal wanted to ensure that the Applicant did not benefit from double recovery through the retrospective review of the Demands, if the Respondent had already given credit to rectify the accounting issue. Equally, the Tribunal did not want to allow the situation to drag on any longer if the Respondent had still not got around to fully rectifying the accounting issue.

43. Accordingly, it should be noted that the Tribunal's decision that the costs set out in the Demands were only reasonably incurred in the sum of £417.56 per property must expressly be based on, and take account of, the Applicant's entitlement to a set-off worth £759.65 per property representing a 1/85th share per property of the credit notes which Engie applied in January 2022, whenever and in whatever fashion the Respondent in fact properly accounts, or has properly accounted, for this entitlement. The Tribunal certainly would

expect that the Respondent ought to have already adequately dealt with this by now, in which case no further steps ought to be necessary for the Respondent to give effect to the Tribunal's Decision. If the Respondent has still not done so, then the Respondent should be aware that it would therefore risk further proceedings being commenced in either the County Court or the Tribunal in order to give effect to this Decision.

Is it just and equitable to preclude the Respondent from recovering its legal costs relating to the application through the service charge?

44. Subject to any particular considerations of an individual case, the Tribunal will usually hold that it is just and equitable to grant a leaseholder's application under Section 20C Landlord and Tenant Act 1985 if the leaseholder is substantially successful in their main application.

45. The instant case was not a clear win/lose scenario because of the particular nuances of the situation. The Tribunal had considerable sympathy for Applicant's frustration with the Respondent and its various agents, given the time taken to rectify matters thus far. The Tribunal does not consider, from the evidence seen, that Zenith had necessarily acted negligently or with the intent to cause financial hardship or stress, as the Applicant believed, but it is fair to say that the issue had taken longer to resolve than perhaps could have been the case. The problem was ultimately of the Respondent's own making through the careless actions of its first agents, Bradley Hall. The Tribunal therefore does not agree with the Respondent's submission that the Applicant's case lacked merit or was misconceived, albeit that some elements of the application were misdirected.

46. The Tribunal also notes that the Applicant has ultimately not been granted the order which she sought, namely a full reimbursement of the sums set out in the Demands. That position was not sustainable even on the Applicant's best case. The Decision which the Tribunal has reached is no more than what the Respondent, via its agents, had already conceded the position to be in correspondence directly with the Applicant. The Respondent's solicitors also provided a broadly helpful, albeit incomplete, narrative of the events which led to the dispute and thus assisted the Tribunal in reaching its decision.

47. Although the Tribunal considered the making of a Section 20C Order, on balance the Tribunal was not persuaded to do so. The Tribunal also notes, for the avoidance of doubt, that it does not make any finding as to whether the Respondent's legal costs of or relating to this application were either recoverable under the terms of the Underlease or otherwise reasonably incurred in any event – the Applicant could, if she so wished, apply separately under section 27A for a determination of payability (including on the issue of reasonableness) once the extent of the Respondent's legal costs are known.

Name: **Date: 2nd December 2022**
Tribunal Judge L. F. McLean
Tribunal Member Mrs S. Kendall

Rights of appeal

1. By rule 36(2) of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013, the Tribunal is required to notify the parties about any right of appeal they may have.

2. If a party wishes to appeal this decision to the Upper Tribunal (Lands Chamber), then a written application for permission must be made to the First-tier Tribunal at the regional office which has been dealing with the case.

3. The application for permission to appeal must arrive at the regional office within 28 days after the Tribunal sends written reasons for the decision to the person making the application.

4. If the application is not made within the 28-day time limit, such application must include a request for an extension of time and the reason for not complying with the 28-day time limit; the Tribunal will then look at such reason(s) and decide whether to allow the application for permission to appeal to proceed, despite not being within the time limit.

5. The application for permission to appeal must identify the decision of the Tribunal to which it relates (i.e. give the date, the property and the case number), state the grounds of appeal and state the result the party making the application is seeking.

6. If the Tribunal refuses to grant permission to appeal, a further application for permission may be made to the Upper Tribunal (Lands Chamber).