

FIRST-TIER TRIBUNAL PROPERTY CHAMBER (RESIDENTIAL PROPERTY)

Case Reference LON/00BG/LBC/2023/0032 :

Flat 132 Eaton House, 38 Westferry **Property** :

Circus, London E14 8RN

Solomon Unsdorfer Applicant

Fern Schofield of Counsel Representative :

instructed by Wallace LLP

Respondent **Ruifang Zhang**

Representative Not represented :

Application for determination as to

breach of covenant in lease under Type of Application :

section 168(4) Commonhold and

Leasehold Reform Act 2002

Judge P Korn **Tribunal Members** :

Judge M Jones

Mr O Dowty MRICS

Date of hearing 24 August 2023 :

Date of decision 4 October 2023 :

DECISION

Description of hearing

The hearing was a face-to-face hearing.

Decision of the tribunal

- (1) Breaches of covenants contained in the following clauses of the Lease have occurred:-
 - Clause 10.1.
 - Clause 11.4 and/or clause 11.5.
- (2) The Respondent has not committed a breach of clause 10.2 or of clause 13.4 of the Lease.

The application

- 1. The Applicant seeks a determination pursuant to section 168(4) of the Commonhold and Leasehold Reform Act 2002 ("**the 2002 Act**") that one or more breaches of covenant have occurred under the lease of the Property.
- 2. The Applicant is the tribunal-appointed manager of the building of which the Property forms part, and the Respondent is the current leasehold owner of the Property. The lease ("**the Lease**") is dated 15 May 2001 and was made between Canary Riverside Development PTE Limited (1) and Ian Parker and Christine Diane Parker (2).
- 3. The Applicant alleges that the Respondent has been in breach of covenants contained in clause 10.1, clause 10.2, clause 11.4 and/or 11.5 and clause 13.4 of the Lease by renting out space in the Property via the company known as 'Airbnb'.
- 4. The relevant parts of the relevant clauses in the Lease read as follows:-

Clause 1.31

Permitted User [means] ... a private residence ...

Clause 10.1

The Tenant shall not use the Premises ... otherwise than for the Permitted User.

Clause 11.4

Not to underlet share or part with possession of part only of the Premises ... (as distinct from the whole) in any way whatsoever ...

Clause 11.5

Not to share or part with possession of the Premises ... as a whole other than by way of assignment or underletting of the whole ...

Clause 10.2

The Tenant shall not use the Premises ... in a manner which shall be detrimental to the Estate or which may or become or cause a nuisance annoyance disturbance inconvenience injury or damage to the Landlord or any other person.

Clause 13.4

The Tenant shall not cause or permit a nuisance on or in relation to the Premises ... and Building (including the Building Common Parts) or the Estate including the Estate Common Parts and if a nuisance occurs the Tenant shall forthwith take all reasonable action to abate it.

Agreed facts

5. The parties confirmed at the start of the hearing that it was agreed between them that the Respondent had been renting out part of the Property via the company known as 'Airbnb'. The Property is a two-bedroom flat and the Respondent had been occupying one bedroom and renting out the other bedroom.

Applicant's case

6. The Applicant states that in all likelihood the Respondent has rented out the Property in excess of 13 times in the last year, each guest staying from a day or two to around two weeks.

Clause 10.1

7. Clause 1.31 of the Lease defines the permitted user as being as a private residence, and clause 10.1 then states that "The Tenant shall not use the Premises ... otherwise than for the Permitted User". The Applicant submits that there is clear authority that taking in paying guests or other short-term occupiers is a breach of a covenant requiring use of premises only as a private residence. In Triplerose Ltd v Beattie [2020] UKUT 180 (LC), the Upper Tribunal considered the authorities and concluded that "the use of residential property for short term occupation by a succession of paying guests has always been treated

as a breach of a covenant requiring use only as a private residence or dwelling-house. Occupation by a sub-tenant who uses the property as his or her own private residence is permitted, as may be occupation by a group of individuals living collectively, or by non-paying guests, family members, or servants occupying with the tenant. But shortterm occupation by paying strangers is the antithesis of occupation as a private dwelling-house. It is neither private, being available to all comers, nor use as a dwelling-house, since it lacks the degree of permanence implicit in that designation".

- 8. The Applicant goes on to state that the question of whether premises are occupied as a private residence is a question of fact and degree and that the relevant factors were identified by the Court of Appeal in *C. & G. Homes Ltd. v Secretary of State for Health [1991] Ch. 365* as follows: "...the question of fact and degree which has to be answered in each case will involve a consideration of all or some of the following matters: the number of occupants; the degree of permanence of their occupancy; the relationship between them; whether payment is made or not and, if so, whether it is only a contribution to expenses or something more; whether the owner or lessee resides there himself and, if not, whether he has people there to supervise and support those who do".
- 9. Although in *Triplerose* the guests and the tenants did not occupy the premises at the same time and therefore the facts were slightly different from the present case, in *Tendler v Sproule* [1947] 1 All E.R. 193 the Court of Appeal found that the taking in of paying lodgers was a breach of a covenant to use premises only as a private residence even where the tenant continued to reside in the premises alongside the paying lodgers.
- 10. In Segal Securities Ltd v Thoseby [1963] 1 Q.B. 887, whilst Sachs J took the view that this sort of covenant would not prohibit 'a true sharing between a tenant and a friend or friends', in determining whether there had been a breach he considered that it was proper to take into account matters such as the size and layout of the premises, whether the occupants lived as part of a family or shared meals, the form of any advertisement for a lodger, the number of paying guests, and whether the tenant derived any profit from their occupation.
- In the Applicant's submission the present case plainly falls the wrong side of the line and is a breach of the covenant not to use the premises other than as a private residence. The Respondent is renting out space to a succession of strangers via online adverts and primarily from overseas. They pay a commercial rate and stay for short periods, mostly for less than a fortnight. This is not a case of sharing with a friend, or family members staying from time to time. Just as the Upper Tribunal described in *Triplerose*, such use of the Property is neither private nor as a residence.

12. At the hearing Ms Schofield also referred to the decision of the Upper Tribunal in *Nemcova v Fairfield Rents Ltd (2016) UKUT 303 (LC)*, commenting that at paragraphs 48 and 49 of that decision the Upper Tribunal effectively said – in the context of hotel rooms – that the degree of permanence of occupation was relevant to the question of whether a property constituted a person's private residence.

Clause 11

- 13. The Applicant submits that the overall effect of clause 11 of the Lease is that, other than an assignment, the only permissible way for the tenant to part with possession of the Property is by way of an underletting of the whole of the Property for a period of not less than 6 months. Clause 11.4 prohibits underletting, sharing or parting with possession of part only of the Property and therefore prohibits letting out an individual room or sharing part of the Property. Clause 11.5 prohibits underletting, sharing or parting with possession of the whole of the Property other than by way of assignment or underletting and therefore prohibits renting out the whole in a manner which does not amount to underletting. Clause 11.6 prohibits underlettings of the whole of the Property for periods shorter than 6 months.
- 14. The Applicant adds that there is no requirement for covenants of this type to be construed as being comprised of mutually exclusive limbs: see *Marks v Warren* (1979) 37 P. & C.R. 275. It also refers the tribunal to the comments of HHJ Luba K.C. in the case of *Bermondsey Exchange Freeholders Limited v Koumetto* [2018] 4 WLUK 619 (another Airbnb case).

Clauses 10.2 and 13.4

- 15. The Applicant states that the building of which the Property forms part is a residential block occupied by long-term residents and submits that the Respondent's renting out of part of the Property on short-term lets is not in keeping with that use. It adds that the Respondent's short-term lets have been noticed and reported by other tenants of the building and that the traffic of people and suitcases, and the disturbance thereby caused, was sufficient for the Property to be placed on a complaints-led watchlist. The comings and goings of numerous paying guests, including late at night, creates a risk to the security of the building.
- 16. The matters described in the witness statement of Muhammad Butt provide an illustration of one form of issue created by the Respondent's short-term lets: the Respondent apparently does not consider that it is appropriate for her guests to need to comply with the security arrangements in place at the building, leading to confrontation and argument. Furthermore, the building is not insured for hotel use. Overall, therefore, the Applicant contends that the Respondent's

conduct is detrimental to the estate, and/or that it is or may become a nuisance, annoyance, or disturbance within the scope of clauses 10.2 and 13.4 of the Lease.

Respondent's case

- 17. The Respondent states in written submissions by reference to the Housing Act 2004 that it is a statutory right for leasehold owners to have persons other than themselves to occupy their property. It follows, in her contention, that if any section of the Lease contravenes the statutory right, the statutory right takes precedence.
- 18. The Respondent notes that the First Schedule to the Lease grants certain rights to the Tenant (i.e. to her) and to "all persons expressly or by implication authorised by the Tenant" and seems to argue that this takes precedence over clause 11 of the Lease which deals with who can occupy the Property.
- 19. The Respondent asserts that the Applicant "has not shown any evidence" that she is in breach of clause 10.1 or any other clauses of the Lease. She goes on to argue that whether an occupier pays or does not pay for their use of her flat is "trivial from the point of view of the lease (as well as law)". She states that no such "condition" is specified anywhere in the Lease and that the fact that someone is paying does not make the letting a business activity. She goes on to argue at length that the 'Airbnb' letting business is a good thing which should be encouraged, not outlawed.
- 20. The Respondent also alleges certain breaches of covenant and breaches of legislation and good practice on the part of the Applicant.
- 21. In relation to the case law brought by the Applicant in support of its case, the Respondent has made a number of observations on this having been permitted (by further direction) to make additional written submissions after the hearing. However, it was explicitly stated in that further direction that the Respondent's submissions needed to be succinct, and regrettably her written observations are not at all succinct. In addition, many of her written submissions go well beyond a response to the Applicant's skeleton argument and authorities bundle, and insofar as they go beyond the scope permitted by the further direction they will be disregarded, as she was explicitly warned they would be. Furthermore, the logic of many of her submissions is difficult to follow.
- 22. In relation to the case of *Tendler v Sproule*, she argues that the two cases are not analogous as *Tendler v Sproule* related to a 3 year lease whereas her lease is for a term of 999 years. She also states that the Lease allows sharing, but her supporting arguments are unconvincing

and not readily capable of being summarised. In addition, she argues that a combination of clauses 10 and 11 leads to the conclusion that her letting arrangements do not constitute a breach of covenant, but her arguments are unpersuasive and difficult to summarise.

- 23. In relation to *Segal Securities Ltd v Thoseby*, the Respondent states that the lease in that case restricted the use to one household only and that it is therefore not analogous to the present case. The lease was also for only 21 years. Her other comments about that case are noted but are difficult to summarise.
- 24. In relation to *Marks v Warren*, the Respondent understands the court in that case to 'reaffirm' that one should look at the fair, ordinary, normal meaning of words when interpreting the meaning of covenants. Her other comments on this case are noted but are difficult to summarise.
- 25. In relation to *C.* & *G.* Homes Ltd. v Secretary of State for Health, the Respondent states that a crucial question central to that case was "whose private residence can it be said to be"? Her arguments in relation to this case are extremely far from being succinct, as they were required to be, and they are also very hard to follow.
- 26. In relation to *B v Fairfield Rents Ltd*, the Respondent appears to argue that Airbnb sharing creates a private relationship which makes the occupation of the premises a private residence for those who are renting. The remainder of her argument is difficult to summarise.
- 27. In relation to *Bermondsey Exchange Freeholders Limited v Koumetto*, the Respondent states that the judge in that case brought in a new factor to examine, namely "the context the premises are located in". Her point appears to be that in the *Bermondsey* case there was reference to "residents living cheek by jowl" and that this is not the position in the present case. Again, the remainder of her argument is difficult to summarise.
- 28. In relation to *Triplerose Ltd v Beattie*, she states that the issue was the same as in *Nemcova*. She then goes on to make a general point about friendship and appears to suggest that the Airbnb sharing is not a breach of the covenant because she considers her paying guests to have been friends and considers such friendships to be both ephemeral and eternal.

Cross-examination of Mr McCarthy

29. Ronnie McCarthy is Estates Manager for the Applicant and has given a witness statement. In cross-examination Mr McCarthy accepted that

he did not have any actual evidence of the Respondent having committed a nuisance (as he understands that term).

Cross-examination of Respondent

- 30. The Respondent accepted in cross-examination that it was possible that other residents might find her paying guests annoying. However, she said that she had strict rules for all occupiers and that she was in occupation all day, every day (this was later clarified as meaning most of the day), and every night.
- 31. The Respondent was shown photographs of her occupiers coming in at 11pm or even later, but she said in response that it was perfectly normal for people to arrive back at that time after an evening spent in Central London. She accepted that her guests use the underground parking area when they arrive with their suitcases but said that this is simply to reduce noise.

The statutory provisions

- 32. The relevant parts of section 168 of the 2002 Act provide as follows:-
 - "(1) A landlord under a long lease of a dwelling may not serve a notice under section 146(1) of the Law of Property Act 1925 in respect of a breach by a tenant of a covenant or condition in the lease unless subsection (2) is satisfied.
 - (2) This subsection is satisfied if –
 - (a) it has been finally determined on an application under subsection (4) that the breach has occurred,
 - (b) the tenant has admitted the breach, or
 - (c) a court in any proceedings, or an arbitral tribunal in proceedings pursuant to a post-dispute arbitration agreement, has finally determined that the breach has occurred.
 - (4) A landlord under a long lease of a dwelling may make an application to a leasehold valuation tribunal for a determination that a breach of a covenant or condition in the lease has occurred."

Tribunal's analysis

33. The Respondent submits that it is a statutory right for leasehold owners to have persons other than themselves to occupy their property and that it follows that if any section of the Lease contravenes the statutory right, the statutory right takes precedence. However, the Respondent is wrong in law on this point. She was given an opportunity to argue this point in more detail at the hearing by reference to the actual text of the statutory provisions on which she was relying, but she was unable

- to do so. She was also unable to demonstrate any other reason why the Lease clauses on which the Applicant relies should be regarded as illegal or otherwise unenforceable.
- 34. As the essential facts are agreed between the parties, we will turn straight to the question of whether on the basis of those agreed facts one or more breaches of covenant have occurred. We will take the relevant covenants in turn.

<u>Clause 10.1</u>

- 35. As noted above, clause 1.31 of the Lease defines the permitted user as being as a private residence, and clause 10.1 states that "*The Tenant shall not use the Premises* … *otherwise than for the Permitted User*". It follows that the Respondent was prohibited from using the Property otherwise than as a private residence.
- The case of Triplerose Ltd v Beattie concerned a situation in which the 36. husband and wife joint leaseholders held a 125 year lease of a flat in a block, and their lease included a covenant "not at any time to carry on or permit to be carried on upon the Property any trade or business whatsoever nor to use or permit the same to be used for any purpose other than as a private dwelling house for occupation by one family at any one time". As a result of a change in their employment situation, the joint leaseholders made arrangements with a company for the flat to be advertised on websites to be used as short-term, serviced accommodation for paying guests. The flat was occupied by guests most weekends. The company provided a check-in and check-out service and arranged for clean laundry. The husband stayed in the flat for two or three nights during the week. The Upper Tribunal held that the guests who occupied the flat on a short-term basis after responding to internet advertisements were not using the flat as a private dwellinghouse and that by permitting that use the leaseholders were in breach of the covenant referred to above.
- 37. Giving judgment in *Triplerose*, as noted by the Applicant, the Deputy Chamber President stated that previous case authority demonstrated that "the use of residential property for short term occupation by a succession of paying guests has always been treated as a breach of a covenant requiring use only as a private residence or dwelling-house. Occupation by a sub-tenant who uses the property as his or her own private residence is permitted, as may be occupation by a group of individuals living collectively, or by non-paying guests, family members, or servants occupying with the tenant. But short-term occupation by paying strangers is the antithesis of occupation as a private dwelling-house. It is neither private, being available to all comers, nor use as a dwelling-house, since it lacks the degree of permanence implicit in that designation".

- 38. A possible distinguishing feature between the facts in *Triplerose* and the facts in our case is that the Respondent has been permanently resident whilst renting out part of the Property. In *Tendler v Sproule*, the tenant had a tenancy agreement which contained a covenant "not to use the premises … for any trade or business but keep the same as a private dwelling-house only". After the contractual tenancy expired but whilst the tenant remained the tenant under the terms of the expired lease, the tenant took in two paying guests. The Court of Appeal, quoting with approval the decision of Tomlin J in *Thorn v Madden* (1925) Ch. 847, stated that "the taking in of paying guests is a business and that a house which, or part of which, is used to take in paying guests is not a house which is being kept as a private dwelling-house only".
- 39. In both *C.* & *G.* Homes Ltd. v Secretary of State for Health and Segal Securities Ltd v Thoseby the court made it clear that there would sometimes be a number of factors to consider when determining whether a covenant against using premises as a private residence or private dwelling-house had been breached. What if the lodger is paying rent but is a genuine friend, what if a lodger just pays towards expenses, what if the occupiers effectively live as a family, etc? This simply demonstrates that each case needs to be considered on its merits.
- Based on the analysis of the Upper Tribunal in Triplerose Ltd v Beattie 40. and the analysis of the Court of Appeal in *Tendler v Sproule* and taking into account any other relevant factors in this case, we are satisfied that a breach of clause 10.1 of the Lease has occurred. The evidence indicates that the Respondent has been taking in strangers on shortterm lets, having advertised on the Airbnb platform, and that these strangers have been sharing occupation of the Property with her in return for paying a commercial rent. The evidence does not support an alternative analysis. The Respondent's comment that it is not relevant to the legal analysis whether or not the occupier pays rent is simply wrong. There is also nothing in the reasoning of the Court of Appeal in Tendler v Sproule to support the Respondent's suggestion that the Court of Appeal only ruled as it did because that case concerned a shorter term tenancy. The Respondent's other written submissions seem very muddled, as well as being of a length inconsistent with the requirement to be succinct, and they are not accepted.

Clause 11

41. Clause 11.4 of the Lease contains a covenant "Not to underlet share or part with possession of part only of the Premises ... (as distinct from the whole) in any way whatsoever ...". Clause 11.5 contains a covenant "Not to share or part with possession of the Premises ... as a whole other than by way of assignment or underletting of the whole ...".

- 42. The Respondent seeks to argue that clause 11 is in conflict with the First Schedule to the Lease because the First Schedule grants certain rights to her and to others authorised by her. But the First Schedule does not include a right to authorise strangers to share the Property with her on a short-term basis in return for payment of a commercial rent, and therefore this point is wrong as a matter of construction of the Lease.
- The Respondent has also expended much effort in trying to argue, in 43. the alternative, that she has not been in breach of the above clauses. In particular, she also seeks to argue that clause 11.4 "permits spatial sharing of the whole premises" and that clause 11.5 "permits intertemporal sharing of the whole premises", but this is a bizarre conclusion to reach and is not supported by the actual wording of these clauses. In our view it is very clear that she has been in breach of clause 11.4 and/or clause 11.5. By her own admission she has permitted a series of paying lodgers to stay with her at the Property, and the combined effect of clauses 11.4 and 11.5 of the Lease is to prohibit this. Whether this is because she has underlet part of the Property, parted with possession of part, shared part or shared possession of the Property as a whole is unimportant; the key point is that these clauses in combination are designed to – and do – prohibit occupation by third parties otherwise than by way of taking an assignment or underletting of the whole of the Property.
- 44. In *Marks v Warren*, the court held that the three limbs of a covenant not to assign, not to underlet and not to part with possession in that case were not three mutually exclusive covenants and that for example a covenant against parting with possession without landlord's consent not only precluded 'simple' parting with possession but also parting with possession under an underletting and under an assignment. The context for that decision was that there was no express covenant against assignment but that the prohibition against parting with possession without landlord's consent was construed as also prohibiting assignment without landlord's consent. In giving the reasons for his decision Browne-Wilkinson J states that the different categories of alienation (e.g. assignment, underletting and parting with possession) should not be treated as mutually exclusive categories.
- 45. In the present case we do not have the difficulties that arose in *Marks v Warren*. There was no missing wording that had to be implied into the lease by interpreting the phrase 'parting with possession' more widely. But *Marks v Warren* is authority for what we consider to be a self-evident proposition, namely that clauses containing prohibitions should not be treated as mutually exclusive unless they clearly are mutually exclusive as a matter of construction. Therefore, in construing clauses 11.4 and 11.5 it is right to consider the effect of them as a whole. At the hearing it was put to the Respondent that if the sharing arrangements did not technically fall within clause 11.4 for the reasons that she was advancing then it followed that they fell within clause 11.5, and she did

not have any answer to this. In conclusion, therefore, we are satisfied that there has been a breach of clause 11.4 and/or 11.5.

Clauses 10.2 and 13.4

- 46. Under clause 10.2, "The Tenant shall not use the Premises ... in a manner which shall be detrimental to the Estate or which may or become or cause a nuisance annoyance disturbance inconvenience injury or damage to the Landlord or any other person". Under clause 13.4, "The Tenant shall not cause or permit a nuisance on or in relation to the Premises ... and Building (including the Building Common Parts) or the Estate including the Estate Common Parts and if a nuisance occurs the Tenant shall forthwith take all reasonable action to abate it". The two clauses are similar but not identical.
- 47. The Applicant argues that the Respondent's short-term lets have been noticed and reported by other tenants of the building and that the traffic of people and suitcases, and the disturbance thereby caused, was sufficient for the Property to be placed on a complaints-led watchlist. The Applicant also argues that the comings and goings of numerous paying guests, including late at night, creates a risk to the security of the building. The Applicant also suggests that the Respondent does not consider it appropriate for her guests to comply with the security arrangements in place at the building and argues that the building is not insured for hotel use. Overall, the Applicant contends that the Respondent's conduct is detrimental to the estate, and/or that it is or may become a nuisance, annoyance, disturbance, inconvenience, injury or damage.
- 48. The Applicant's case on these issues is not supported by any persuasive evidence. In cross-examination Mr McCarthy accepted that he had no actual evidence of nuisance, and the Respondent has given credible evidence as to the general good behaviour of her paying lodgers and of her having set and then monitored a reasonably restrictive set of rules to which she expected lodgers to adhere. The Applicant's evidence of people arriving late at night was plausibly countered by the Respondent saying that the people concerned had simply been out for the evening in the normal way for visitors to London. The Applicant's unparticularised hearsay evidence that unnamed people have complained is insufficient to prove that there has been a breach of either of these covenants.
- 49. The Applicant's alternative contention is that the Respondent's conduct may **become** a nuisance, annoyance, disturbance, inconvenience, injury or damage. Whilst it is self-evident that any person's conduct can change so that it becomes a nuisance etc, in order for there to be a breach of covenant on this basis there needs to be some firm basis for considering that the conduct itself is **likely** to become a nuisance etc. However, again, there is no actual evidence to back up this proposition.

The Applicant has been unable to point to any particular behaviour to which this would apply, and we are therefore satisfied that there has been no breach of the covenants contained in clauses 10.2 and 13.4.

General observations

- 50. A large part of the Respondent's case seems to be based on her perception that it is unfair for her not to be allowed to take in paying guests, but that is not what this case is about. Instead, it is about whether by doing so she has been in breach of the terms of the Lease. This tribunal's role is emphatically not to determine the seriousness of those breaches or what the consequences should be; our jurisdiction is limited to determining whether or not there have been any breaches of the covenants which are the subject matter of this application. As explained at the hearing, it is also irrelevant to the tribunal's role in this case whether the Applicant itself has been in breach of any covenants.
- We also need to emphasise that the Respondent should have complied with the terms of the tribunal's further direction allowing her to make written submissions on the Applicant's skeleton argument and bundle of authorities. Regrettably, her submissions were neither succinct nor (in the main part) clear and they also went well beyond commenting on the Applicant's skeleton argument and bundle of authorities. In the circumstances it has not been reasonably practicable to comment on all of her written submissions, and nor would it have been fair on the Applicant to take into account those of her submissions which go well beyond the permission contained in the tribunal's further direction. Had the Respondent complied with the terms of that further direction it is likely that her submissions would have been more coherent, and they might also have been more effective.

Conclusion

52. In conclusion, therefore, we are satisfied that the Respondent has been in breach of clause 10.1 of the Lease and that she has been in breach of clause 11.4 and/or clause 11.5 of the Lease (but not clause 10.2 or clause 13.4) and therefore that one or more breaches of covenant have occurred.

Cost applications

53. There were no cost applications.

Name: Judge P Korn Date: 4 October 2023

RIGHTS OF APPEAL

- A. If a party wishes to appeal this decision to the Upper Tribunal (Lands Chamber) a written application for permission must be made to the First-tier Tribunal at the regional office dealing with the case.
- B. 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.
- C. If the application is not made within the 28 day time limit, such application must include a request for extension of time and the reason for not complying with the 28 day time limit; the Tribunal will then look at such reason and decide whether to allow the application for permission to appeal to proceed despite not being within the time limit.
- D. 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.