FIRST-TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case Reference	**:**	**CHI/00HG/HNA/2024/0009**
Property	**:**	**11 Seaton Avenue, Plymouth, PL4 6QJ**
Applicant	**:**	**Chris Whitaker, of CMW Property Services Limited**
Respondent	**:**	**Plymouth City Council**
Type of Application	**:**	**Appeal under Paragraph 10 of Schedule 13A of the Housing Act 2004, against a Financial Penalty imposed under Section 249A of the 2004 Act.**
Tribunal	**:**	**Judge T. Hingston**
		C. Barton MRICS
	:	**T. Wong**
Date of Decision	**:**	**12th January 2024**

DECISION

DECISION OF THE TRIBUNAL: -

The Applicant seeks a reduction of the Financial Penalty of £7,939.97 which was imposed upon him on the 16th of April 2024 for having control of or managing a House in Multiple Occupation (HMO) which was required to be licensed but was not so licensed.

The Tribunal determines that the Financial Penalty was too high in all the circumstances of this case, and accordingly it is varied and reduced to £5,000 for the reasons as set out below.

BACKGROUND AND CHRONOLOGY

1. The property, 11 Seaton Avenue, is a three-storey mid-terrace house in a residential area. There are eight bedrooms, and it was first licensed as a House in Multiple Occupation (HMO) in 2006.

2. The most recent licence was due to expire on the 20th of June 2022, but on the 17th of September 2021 the property was sold to Thanujan and Thivika Limited, as shown in the Land Registry documentation.

3. On the 18th of September 2021 the vendors notified the Council of the change of ownership, and the licence was duly revoked on the 27th of September 2021.

4. On the 21st of September 2021 Plymouth City Council emailed the new freeholder, Thanujan and Thivika Limited, enquiring as to the HMO status of the property. They sent a further email to the same address on the 7th of April 2022, but received no reply to either of these communications.

5. The new owners did not contact the Council or apply for an HMO licence at this time.

6. On the 14th of January 2022, CMW Property Management Limited (trading as Martin & Co) took on the management of the property.

7. Mr. Whitaker, Managing Director of CMW Property Management Limited, the Applicants in this case, accepts that he did not immediately request a copy of the HMO licence from the owner upon assuming responsibility, nor did his company make adequate enquiries to establish the licensing status of the property.

8. Only upon an annual 'audit' or compliance check of all their registered HMO properties in December 2022 did the Applicant's company raise concerns about the licence at 11 Seaton Avenue.

9. On the 7th of December 2022 they emailed Mr. Thanujan, asking for a copy of the HMO licence. They did not receive any reply.

10. On the 2nd of March 2023 they emailed Mr. Thanujan again. Again they received no reply.

11. Finally, on the 9th of May 2023, in a telephone discussion with Mr. Thanujan, CMW established that there was no valid licence in place, and they advised the freeholders to apply for one immediately.

12. On the 20th of June 2023 the Council received information that the property was being used as an HMO, and Mr. Christopher Garland (Senior Community Connections Officer in the Housing Improvement team) called Mr. Whitaker to request information about the occupancy levels at 11 Seaton Avenue and to raise the issue of licensing.

13. Mr. Garland also spoke to Mr. Thanujan, who stated that this was his first experience with an HMO property, that he had appointed CMW as managers, and he did not realise that he had to apply for a new licence.

14. Mr. Thanujan eventually applied for a new HMO licence on the 23rd of June 2023.

15. A Notice of Intent to Impose a financial penalty for failing to licence an HMO was sent to the Applicant on the 10th November 2023.

16. Although the property had in fact been unlicensed from the 27th of September 2021 onwards, the period of offending was taken as a maximum of 12 months (in accordance with the Council's policy), and therefore the Notice stated that the date of the offence was '*...from the 21st of June 2022 - 20th June 2023*'.

17. A detailed explanation of the system of calculating the civil penalty was given in the body of the Notice of Intention, and both the owners (Thanujan and Thivika Ltd) and managers (CMW) were stated to be 'negligent' in respect of the failure to licence the property correctly. An 'indicative' figure was arrived at by using a points system, and then the total penalty for the offence was adjusted and ultimately assessed at £15,879.94, on the basis of the total rental income (or 'financial benefit') received during the 12-month period. CMW was to pay 50% of the penalty, i.e. £7,939.97.

18. On the 6th of December 2023 the Applicant Mr. Whitaker submitted a reply and representations as to the proposed financial penalty, arguing that the calculation process was flawed and seeking a reduction in the amount.

19. On the 7th of February 2024 the Respondent Council replied to Mr. Whitaker, stating that they would not revise the amount of the penalty.

20. On the 16th of April 2024 the Final Penalty Notice was issued, requiring CMW to pay £7,939.97.

21. Mr. Whitaker submitted his appeal against the Civil Penalty to the Tribunal on the 26th of April 2024.

22. Directions were issued, and a bundle of documents was prepared and provided to all concerned. The matter was set down for hearing on the 17th December 2024.

RELEVANT LAW

23. See Appendix.

HEARING

24. The hearing was held at Havant Justice Centre on the 17th of December 2024, with the Tribunal sitting in person and the parties appearing by video link. Mr. Chris Whitaker acted on behalf of the Applicant company, and Mr. Christopher Garland acted on behalf of the Respondent City Council.

APPLICANT'S CASE

25. The Applicant's case was set out in his emailed representations to the Council dated 6th December 2023, [at Page 47 of the bundle], in the witness statement/Case Summary of Chris Whitaker dated 22nd October 2024 [at Page 6 of the bundle] and in the 'Response' [undated, at Page 2 of the bundle] to the statement of Christopher Garland.

26. Relevant documentation was exhibited within the bundle, and the Tribunal heard further oral evidence and submissions from Mr. Whitaker.

27. In summary, Mr. Whitaker accepted responsibility for the failure to licence an HMO by reason of his company's position as managers of the property in Seaton Avenue, and acknowledged that they were therefore guilty of an offence under Section 72 of the Housing Act 2004.

28. No defence of 'reasonable excuse' was put forward, and Mr. Whitaker conceded that CMW did not have adequate systems in place at the time for checking and monitoring the licences of HMOs under their management. However, he submitted that his team had acted in good faith - on the mistaken assumption that there was a valid licence for this particular property but that they just had not succeeded in obtaining a copy of it from the owners.

29. In oral evidence Mr. Whitaker told the Tribunal that when the company took on management of 11 Seaton Avenue in January 2022, a member of staff noted a licence document which was pinned up in the communal hallway and which was assumed to indicate that the property was a licensed HMO. No full search was carried out with the Council to establish when the licence was issued or to whom, and this was a clear failing in the company's audit and compliance processes.

30. In terms of culpability, Mr. Whitaker had initially written to the Council and argued that CMW's culpability should be recorded as 'Low' or 'No culpability' for the purpose of assessing the penalty. However, at the time of the Tribunal hearing he broadly accepted that there was equal responsibility as between his company and the owners Thanujan and Thivika Ltd., and that the failings on the part of the management company did amount to 'negligence'.

31. The only qualification to this concession was that Mr. Whitaker pointed out that CMW had at least made several efforts to obtain the HMO licence from the owner, whereas he suggested that the Tribunal might consider whether or not the owner's failure to answer emails amounted to 'deliberate avoidance' (and therefore increased culpability) on their part.

32. There was no direct challenge to the Council's scoring system which had been used to arrive at the 'Indicative Penalty Charge' of £3,000.

33. Mr. Whitaker's primary challenge, and the main thrust of the Appeal, was as to the amount of the final financial penalty and the method of calculation.

34. In particular, the Applicant called into question the Council's interpretation and application of two important documents: the Department of Communities and Local Government *'Guidance as to Civil Penalties (under the Housing and Planning Act 2016)'* [Page 11 of the bundle, hereafter referred to as 'the Guidance'] and the Plymouth City Council policy document entitled: '*The use of civil penalties and rent repayment orders under the Housing Act 2004'* [at Page 31, hereafter referred to as 'the Policy'].

35. Mr. Whitaker accepted that the calculation of the 'indicative fine' (as above) was reasonably clear and understandable, based on an assessment of the seven factors as set out in the Government 'Guidance'. He did not query the Council's conclusions on the following three factors : -

- severity of the offence
- culpability and track record of the offender, and
- harm caused to the tenant.

36. His challenge was as to the method of calculating the 'uplift' to be applied in respect of the other four essential considerations, namely: -

- Punishment of the offender
- Deterrence from repeat offending
- Deterrence of others, and
- Removal of financial benefit obtained as a result of committing the offence.

37. Firstly, in terms of **punishment**, Mr. Whitaker submitted that during the relevant 12 month period, although the total income from rents at Seaton Avenue was agreed at £15,879.94, CMW's actual share of that income (under the management contract) was 11%, i.e. £1,773.49. Detailed accounts were provided in support of this argument, and it was said that a financial penalty of £3,000 was therefore punishment enough.

38. Secondly, Mr. Whitaker submitted that the need to **deter the offender** from repeat offending should logically mean that the party whose profit was greatest should pay the greatest penalty. It was unfair and illogical that the owners, Thanujan and Thivika, who received 89% of the rental income, had only been fined against 50% of it. No comment was made on the question of **deterrence of others**.

39. As to the need to remove any financial benefit obtained as a result of committing the offence, Mr. Whitaker further submitted that, because the amount of **financial**

benefit was different as between the owner and the management company (as above), so the proportion of the penalty to be paid by each should be adjusted accordingly.

40. Finally, on behalf of the Applicant company it was argued that neither the guidance nor the policy gave any clear directions as to how to divide the penalty between **multiple offenders.** Mr. Whitaker suggested that 'equal culpability' was not necessarily the definitive factor, because the other considerations (as to punishment, deterrence, and financial benefit) still had to be taken into account.

41. In all the circumstances Mr. Whitaker stated that he and his company had always accepted their fault, and he apologised for the failures on their part. Given the small amount of management fees which CMW had received during the relevant period, he asked the Tribunal to reduce the penalty (in line with the indicative figure) to £3,000.

RESPONDENT'S CASE

42. The Respondent's case was put forward in their Skeleton Argument, in their response (dated 14th February 2024) to Mr. Whitaker's initial representations, in the statement of Mr. Garland (with supporting documentation and exhibits), and in oral evidence and submissions at the hearing.

43. Mr. Garland explained the Council's reasoning in arriving at an appropriate level of financial penalty, with particular reference to the seven factors set out in the government guidance (as above). The Tribunal was informed that the Council started by conducting a scoring exercise, at Stage 1 of the process, by considering the first three or four factors in the Guidance list.

44. Firstly, in terms of **severity of the offence**, the Council's scoring system attributed only 5 points in this case, because it was a smaller unlicensed HMO with between 5 and 9 occupants [As per the Policy, Page 33 of the bundle].

45. Secondly, as to the **track record** of the offenders, neither the owners nor the management company had any previous offences, so a score of only 5 points was added.

46. As to **culpability,** Mr. Garland considered that neither the owner nor the manager in this case were guilty of 'deliberate' or 'reckless' offending, but they were both equally guilty of 'negligent' conduct. He cited the parties' failure to take reasonable care to '*...put in place and enforce proper systems for avoiding the offence',* and a score of 10 points was added in this category.

47. As to Mr. Whitaker's suggestion that perhaps Mr. Thanujan was more culpable because he had been deliberately avoiding the issue by ignoring emails, Mr. Garland told the Tribunal that he could not be satisfied to the requisite standard that Mr. Thanujan was *knowingly* committing the offence.

48. Evidence was given that anyone taking on control of (or responsibility for) an HMO could and should conduct a search on the local Council website, and detailed information could be obtained as to the licencing status of the property.

49. Mr. Garland stated that CMW were experienced property managers responsible for a considerable portfolio of properties, and they should have had effective systems in place.

50. In respect of the question of **harm,** it was accepted that no tenant had complained of any issues at Seaton Avenue and there was no evidence of identifiable hazards. For that reason Mr. Garland concluded that there was merely a potential for 'harm' resulting from the offence in this case. There were apparently no 'vulnerable' occupants in the house, so the lowest number of points was added, i.e. 2.

51. Following the assessment of 'Harm' an 'indicative penalty' is worked out by adding the initial scores together. The Council's 'Scoring chart' is exhibited [Page 37].

52. The Council's policy then requires that the issue of '**financial benefit'** is addressed, still as part of the Stage 1 process.

53. At Paragraph 54 of his statement [Page 122 of the bundle] Mr. Garland confirms that, after considering the first few factors as above, the Policy - *'...then looks at the financial benefit the offender(s) may have obtained as a result of the offence...',* and he gives an explanation as to how this was done in the case of Seaton Avenue - by reference to rental income.

54. In a case where there are **multiple offenders,** Mr. Garland then goes on [Paragraph 56, Page 122] to justify the equal division of the penalty between the parties as follows: -
'*In accordance with Policy (Page 8, Section f of the Policy), we then consider the situation when there are multiple offenders. If there are multiple offenders, the fine will be allocated between them based upon their individual culpability. In this instance there were two offending parties who both had a Negligence culpability with a score of 10. This is why the total fine amount is divided equally between the two parties at this stage.*'

55. Mr. Garland submitted that, under the Policy, the Council could *consider* whether to differentiate between parties when calculating allocation of shares of the penalty, but it did not oblige them to do so. He stated that nothing in the policy suggests that a 50/50 share is wrong.

56. As to the next stage in the process, only after 'financial benefit' has been considered, according to the Council Policy, does Stage 2 come into play, requiring consideration of the remaining factors, i.e. Punishment of the offender, Deterrence from committing further offences, and Deterrence of others.

57. In his oral evidence to the Tribunal, Mr. Garland pointed out that CMW had a large portfolio of properties under their management and that they, with a greater income, were better able to absorb the financial penalty than a smaller company or individual. This consideration was relevant both in terms of **punishment** and of **deterrence.**

58. After all relevant factors have been considered, unless there are any reductions for 'compliance' or 'financial hardship' (there were no such arguments put forward by the Applicant in this case), the final penalty would then be determined.

59. Mr. Garland did not consider that there were any mitigating factors which would reduce the amount of the penalty payable by CMW, but he submitted that there were a number of features which were favourable to the Applicants:-
i) the Civil Penalty takes into account the *lowest* rents during the period of the offence rather than being based upon a chronological order of occupation
ii) the period of offending is limited to a maximum of 12 months
iii) the Council only used the number of whole weeks to calculate the Civil Penalty, rather than taking account of any extra days, and
iv) the Council offer a 10% reduction if the Civil Penalty is paid within 28 days. The 10% reduction is still offered for 28 days from the time of an appeal decision unless the fine is quashed.

60. In conclusion, Mr. Garland submitted that when CMW took on the role as Managers of this property, they had significant control and could have:
(a) submitted an HMO licence application on behalf of the landlord.
(b) contacted the Local Authority to seek further guidance and support, or
(c) withdrawn their service from the landlord, knowing that an offence was being committed.
They did not do any of these things, and in all the circumstances it was submitted that the amount of, and allocation of, the financial penalty was appropriate and correct and should be upheld.

FINDINGS AND DETERMINATION

61. Under Paragraph 13 of Schedule 13A of the Housing Act 2004 (see Appendix of Relevant Law) the appeal is a re-hearing of the local authority decision. The Tribunal may confirm, vary, or cancel the Final Notice of Financial Penalty.

62. The Tribunal has regard to the 'Guidance' (as above) and the Plymouth City Council 'Policy' document, both of which are exhibited in the bundle.

63. In accordance with the guidance, the Tribunal proceeded to consider the following questions:

- Whether the tribunal is satisfied, beyond reasonable doubt, that the applicant's conduct amounts to a "relevant housing offence" in respect of premises in England (see sections 249A(1) and (2) of the Housing Act 2004);
- Whether on the balance of probabilities any matter raised by the applicant raises a defence of reasonable excuse.
- Whether the local Housing Authority has complied with all of the necessary requirements and procedures relating to the imposition of the financial penalty (see section 249A and paragraphs 1 to 8 of Schedule 13A of the 2004 Act); and/or
- Whether the financial penalty is set at an appropriate level, having regard to any relevant factors.

A. Is the Tribunal satisfied beyond reasonable doubt that the Applicant company had committed a relevant housing offence?

64. Mr. Whitaker accepted that he and his company had committed a relevant housing offence for the purposes of these proceedings.

65. No defence of 'reasonable excuse' for the failure to apply for an HMO licence was put forward by the Applicant.

B. Has the Respondent followed all correct Procedures?

66. There was no dispute that the Council had complied with all the procedural requirements in respect of the HMO licensing offence and the imposition of a civil penalty.

67. The parties were agreed that a financial penalty of some kind was appropriate and justified.

68. As to whether multiple offenders can be penalised for the same offence, the Tribunal noted that the Guidance [Page 21 of the bundle] reads as follows: -
'***Can a civil penalty be imposed on both a landlord and letting agent for failing to obtain a licence for a licensable property?*** *Where both the letting agent and landlord can be prosecuted for failing to obtain a licence for a licensable property, then a civil penalty can also be imposed on both the landlord and agent as an alternative to prosecution. The amount of the civil penalty may differ depending on the individual circumstances of the case.'*

'Can a civil penalty be imposed on both a landlord and letting agent in respect of the same offence? *Where both a landlord and a letting/managing agent have committed the same offence, a civil penalty can be imposed on both as an alternative to prosecution. The amount of the penalty may differ depending on the circumstances of the case.'*

C. Amount of the Financial Penalty

69. If it has been determined that the use of a civil penalty is appropriate, section 3.5 of the Guidance sets out factors that should be considered in setting the amount of the penalty:-
• Severity of the offence.
• Culpability and track record of the offender.
• Harm caused to the tenant.
• Punishment of the offender.
• Deterring the offender from repeating the offence.
• Deterring others from committing similar offences.
• Removing any financial benefit the offender may have obtained as a result of committing the offence.

70. The Plymouth City Council policy, under the heading '*Levels of fine to be set',*[Page 33 of the bundle] refers to the same seven relevant factors in the Government Guidance, and then proceeds to list them, albeit in a slightly different order.

71. Under the 'Stage 1' procedure, the Council lists the following factors, and the Tribunal made findings as follows: -

i) Severity of the offence
The Council found that the offence was at the lower end of the scale. The HMO was relatively small, and there was no evidence of (or immediate risk of) harm to the tenants, but the level of occupancy was high and the failure to have a valid licence was over a long period.

The Tribunal agreed that a score of 5, on the Council's Scoring Table, was appropriate.

ii) Culpability and track record of the offender
The Council did not find that there was sufficient evidence to conclude that Thanujan and Thivika had 'recklessly' or 'deliberately' avoided licensing the property.
Neither company had any track record of previous offences.

In the circumstances the Tribunal agreed with the finding that both parties were 'negligent', and that they were both equally culpable (with a score of 10 points each), although there were different expectations of them in their different roles as regards the property.

iii) Harm to the Tenant
There was no evidence of any actual harm to any of the tenants, or of any significant risk as a result of particular vulnerabilities.

The Tribunal found that the potential for harm was fairly and reasonably assessed with a score of 2 points.

The Total score of 27, on the Council's scoring system, was accepted by the Tribunal and the 'indicative penalty charge' was agreed at £3,000.

iv) Removing financial benefit obtained as a result of the offending
The Tribunal then went on to consider the Council's Policy on this topic, which states [Page 33] as follows: -
'The guiding principle here should be to ensure that the offender does not benefit as a result of committing an offence, i.e. it should not be cheaper to offend than to ensure a property is well maintained and properly managed.'

In principle, the Tribunal found that in this case it was appropriate to look at rental income/management fees when assessing how much the offenders had benefited from the offence, and to increase the 'indicative penalty' in order to remove the resulting ' financial benefit'.

However, the Tribunal found that the Council's method of calculation was flawed. It was artificial and inequitable to take a theoretical amount of income (as if the total had been split equally between owner and property manager) rather than looking at the *actual* income received by each of the offenders during the relevant period.

The Tribunal found that CMW's actual income during the 12 month period, as agreed at £1,746.79, should be taken into account when assessing the penalty - before the remaining factors were considered.

72. Under 'Stage 2' of the reasoning process, taking the indicative penalty of £3,000 as the starting point, the remaining four factors were addressed by the Council and findings were made by the Tribunal, as follows: -

iv) Punishment of the offender
The Council's Policy states ([at Page 38 of the bundle] that: -
'*While the penalty should be proportionate and reflect both the severity of the offence and whether there is a pattern of previous offending, it is important that it is set at a high enough level to help ensure that it has a real economic impact on the offender and demonstrates the consequences of not complying with their responsibilities.'*
The Tribunal agreed with this statement and went on to consider the likely economic impact of the financial penalty on CMW Property Management, who acknowledged that they managed a number of HMOs and other properties.

In the circumstances the Tribunal found that it was appropriate to increase the penalty in order to reflect the 'punishment' element of the fine.

v) Deterring the offender from committing further offences
The Council did not specifically refer to this aspect of the calculation, but their Policy [Page 38] states that: -
'The ultimate goal is to prevent any further offending and help ensure that the landlord fully complies with all of their legal responsibilities in future. The level of the penalty should therefore be set at a high enough level such that it is likely to deter the offender from repeating the offence.'

The Tribunal determined that the amount of the penalty should be increased in order to act as a deterrent to the Applicant company.

vi) Deterring others from committing similar offences
Page 39 the Policy states: -
'*While the fact that someone has received a civil penalty will not be in the public domain, it is possible that other landlords in the local area will become aware through informal channels when someone has received a civil penalty. An important part of deterrence is the realisation that (a) the local housing authority is proactive in levying civil penalties where the need to do so exists and (b) that the level of civil penalty will be set at a high enough level to both punish the offender and deter repeat offending.'*

The Tribunal acknowledged that other professional property managers and/or landlords could potentially be influenced by hearing of low financial penalties imposed on those who fail to comply with licensing legislation.

The Tribunal therefore found that this consideration confirmed the need for a fine of a significant amount, greater than the basic £3,000 'indicative' figure derived from the Council's point-scoring system.

73. Allocation of shares of the financial penalty as between the owner and manager of the property – Multiple offenders.
Where there are multiple offenders, the Council's Policy document gives an example [Scenario 3, Page 42] of a case where parties were jointly liable for failure to licence an HMO. In the given scenario the parties were equal recipients of rental income, but they were given different fines according to their different levels of culpability.

In relation to this scenario Mr. Garland, in his statement [Paragraph 77, Page 127 of the bundle] says that: -
'Following Stage 1 considerations (as above) an indicative fine level will be calculated, by applying the points total to the scoring chart matrix. Where there are multiple offenders in relation to the same offence, the most severe outcome will be calculated in the first instance. Then each offender's culpability score will be divided by the accumulative total of culpability scores to work out a percentage of penalty charge (see example scenario 3), before Stage 2 considerations… are made.'

At the end of the scenario the policy then states that:-
'In some instances the penalty may be varied further in accordance with this policy and can be issued for up to a maximum amount of £30,000…'.

Notably, there is no guidance at all – either in the Guidance or in the Policy - as to a case where culpability is equal as between multiple offenders but their financial benefit is completely different.

The Tribunal found that the allocation of shares (of the penalty) payable by different offenders who obtained different financial benefits from their offending should be calculated according to their actual benefit, as well as reflecting their level of culpability.

CONCLUSION

74. In the light of the above findings, the Tribunal confirmed that the severity of the offence in this case was as determined by Plymouth City Council.

75. In terms of culpability, the Tribunal agreed that the both owner and manager were equally negligent in their different ways and in regard to their differing roles.

76. However, the Tribunal found nothing in the Guidance or the Policy to suggest that, where both owner and manager are penalised for an offence under Section 72 of the Housing Act 2004, the penalty should be divided equally between the two parties.

77. The Tribunal found that, although the first three factors (as to severity, culpability and harm) had been carefully considered, the questions of punishment, deterrence (both of the offender and of others) and 'Financial benefit' had not been adequately addressed by the Respondent Council in this case.

78. The Tribunal found that the Council appeared to have made their calculation of the final penalty entirely on the basis of a theoretical 'financial benefit', without making any adjustment for the parties' true financial position or for the other remaining factors, i.e. punishment and deterrence.

79. For these reasons the Appeal is allowed, and the Financial Penalty is reduced to **£5,000.**

RIGHTS OF APPEAL

1. A person wishing to appeal this decision to the Upper Tribunal (Lands Chamber) must seek permission to do so by making written application by email to rpsouthern@justice.gov.uk 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.