



UPPER TRIBUNAL

Neutral Citation Number: [2025] UKUT 00432 (TCC)

TAX AND CHANCERY CHAMBER

Applicant: Derek Hosie	Tribunal Ref: UT-2025-000056
Respondents: The Commissioners for His Majesty's Revenue and Customs	

APPLICATION FOR PERMISSION TO APPEAL

DECISION NOTICE FOLLOWING HEARING ON 4 DECEMBER 2025

JUDGE JEANETTE ZAMAN

1. The applicant, Derek Hosie, applied to the Upper Tribunal (Tax and Chancery Chamber) for permission to appeal against the decision (the “Decision”) of the First-tier Tribunal (Tax Chamber) (“FTT”) released on 13 March 2025 (TC/2020/01608).
2. Mr Hosie had applied to the FTT for permission to appeal against the Decision. In a decision notice released on 22 May 2025, the FTT refused permission on all grounds (the “FTT PTA Decision”). On 3 June 2025 Mr Hosie applied to the Upper Tribunal for permission to appeal (the “Application”). On 27 August 2025 I decided on the papers to grant permission to appeal on one ground but refused permission to appeal on all further grounds (the “UT PTA Papers Decision”). Mr Hosie applied for that refusal to be re-considered at a hearing, and this is my decision following that hearing (which took place on 4 December 2025).
3. References below in the form FTT[x] are to paragraphs of the Decision.
4. Pursuant to s11(1) Tribunals Courts and Enforcement Act 2007, an appeal to the Upper Tribunal may only be made on a point of law. An application for permission to appeal must demonstrate that it is arguable that the FTT made an error of law in reaching its decision which was material to that decision. “Arguable” means an argument that carries a realistic as opposed to fanciful prospect of success.

DECISION OF THE FTT

5. The Decision concerned an application by Mr Hosie for the FTT to grant an extension of time for him to apply for reinstatement of his appeal (which he had withdrawn in November 2021).
6. As recorded in the Decision:

(1) Mr Hosie’s appeal to the FTT (received by the FTT on 24 April 2020) was against a review decision upholding a closure notice to Mr Hosie seeking repayment from him following a false claim to EIS relief which had been made in Mr Hosie’s self-assessment return for 2016/17. Mr Hosie accepted he was not entitled to EIS relief but said his return had been submitted by an agent (the “Former Agent”) who had advised him he was entitled to make an EIS claim. Mr Hosie came to believe that he had been the victim of a crime committed by the Former Agent ([7]).

(2) On 3 November 2021 Mr Hosie withdrew his appeal, and the FTT notified the withdrawal to the parties on 11 November 2021 ([13]).

(3) The FTT subsequently issued decisions relating to false EIS claims made by the Former Agent in *McCumiskey v HMRC* [2022] UKFTT 128 (TC) (“*McCumiskey*”) and *Huntly v HMRC* [2022] UKFTT 135 (TC) (“*Huntly*”) ([14]).

(4) Mr Hosie emailed HMRC to ask to have his appeal re-opened and HMRC replied that he would need to contact the FTT ([15]).

(5) On 15 March 2023 Mr Hosie emailed the FTT asking for his appeal to be reopened ([18]). This was treated by the FTT as an application for reinstatement.

7. The FTT identified the issue at [31]:

“31. However, the Tribunal is a statutory body and it can only act in accordance with legislation. The Appellant's application for reinstatement was not made within the time specified in the Tribunal Rules (as I explain below). Therefore, the reinstatement application can only be considered if I have the power to grant the Appellant an extension of time to make his reinstatement application, and if I decide to exercise that power in favour of the Appellant. If I no longer have the power to grant an extension of time, then the consequence is that I will not be able to consider the merits of the reinstatement application, and (irrespective of the underlying merits) the appeal cannot be reinstated.”

8. The FTT decided that the appeal was deemed (by s54(4) Taxes Management Act 1970 (“TMA 1970”)) to have been settled on 11 November 2021 and therefore the Tribunal did not have jurisdiction to grant an extension of time for Mr Hosie to apply for reinstatement of his appeal.

UT PTA PAPERS DECISION

9. The Application set out nine grounds of appeal and a summary of legal issues that were said to be failures of the FTT.

10. In the UT PTA Papers Decision I granted permission to appeal on the ground that it is arguable that the FTT made an error of law in deciding that the FTT has no jurisdiction to grant an extension of time to an appellant who has previously given notice of withdrawal of his appeal to apply for reinstatement of that appeal once the time specified in s54(4) TMA 1970 has passed. (This was not identified as a separate, standalone ground of appeal in the Application but had underpinned some of the allegations made.)

11. I gave my reasons for refusing permission on all of the grounds requested and stated (as set out at [6] of the UT Papers Decision) that many focused on matters which may potentially be relevant to the merits of the appeal which Mr Hosie made to the FTT in April 2020, or to the exercise of a discretion to extend time by the FTT (which discretion the FTT concluded it did not have) but were not relevant to the basis of the decision which was made by the FTT.

ORAL RENEWAL OF MR HOSIE'S APPLICATION

12. I heard from Mr Hosie and Richard Tweddle at the hearing. I confirmed at the hearing that it was being held in public and that I would be reserving my decision which would then be released to the parties and published.

13. I have addressed the grounds of appeal which were presented by Mr Hosie and Mr Tweddle further below, but make the following preliminary points.

Allegations of fraud and decisions in other appeals before the FTT

14. Mr Hosie submitted that the allegations of fraud are not fanciful. Fraud has been accepted by the FTT in appeals by other taxpayers (eg *Huntly*, *McCumiskey*), involving the same Former Agent and the same pattern of behaviour over a period of several years. Mr Hosie explained that at the time he withdrew his appeal before the FTT, he was not aware of the number of others affected.

15. Whilst the decisions of the FTT in appeals by other taxpayers in respect of the same Former Agent do support a submission that the allegations of fraud made by Mr Hosie are not fanciful, it is nevertheless the case that no evidence has been heard by any court or tribunal in respect of the position of Mr Hosie, and there has been no finding that the Former Agent committed fraud against Mr Hosie – matters relating to the authorisation (if any) of the Former Agent by Mr Hosie in relation to Mr Hosie's tax affairs, including the basis on which self-assessment returns were to be filed and any claims made for relief, and Mr Hosie's knowledge or expectations in relation to such matters, have not been heard by any fact-finding tribunal, and there have been no findings of fact in relation to what happened to the amounts repaid by HMRC. Mr Hosie would have had the opportunity to adduce evidence in respect of such matters in the hearing of his appeal to the FTT, which appeal he subsequently withdrew.

Citation of authorities

16. Mr Hosie has cited a variety of authorities in his Application and in oral submissions at the hearing. I have not found most of these reference to be particularly helpful in support of Mr Hosie's submissions in the context of the Decision which was made by the FTT:

(1) Some were of limited (if any) relevance, eg:

- (a) *Attorney General v Blake* [2001] 1 AC 268 ("*Blake*") related to the publication by George Blake of his autobiography following his conviction under the Official Secrets Act, imprisonment and subsequent escape to (ultimately) Russia. The Attorney General then commenced proceedings against Mr Blake "with a view to ensuring he should not enjoy any further financial fruits from his treachery" (per Lord Nicholls) in the form of the amounts due to be paid to him by the publisher. Mr Hosie submitted in his application that "The Supreme Court in *Blake* held that the State cannot retain benefits obtained through wrongdoing, emphasizing that restitution may be required to prevent unjust enrichment". This fails to take account of the fact that in *Blake* the Attorney General was pursuing the amounts that would otherwise be paid to Mr Blake. Here, the appeal concerns the tax position of Mr Hosie and amounts owed to HMRC; the Former Agent is not a party, and the tax appeal is not about restitution from the Former Agent; and
- (b) *Bellinger v Bellinger* [2003] UKHL 21 concerned the validity of marriage (under the then current legislation) following gender reassignment surgery, where Mr Hosie and Mr Tweddle were not able to explain to me what part of this House of Lords decision they relied upon when I asked about why it was thought potentially to be relevant.

(2) Some authorities did not appear to exist, eg *Lloyds Bank plc v Pao On* – Mr Hosie did not provide a citation or case reference and, as I informed Mr Hosie at the hearing, I have not been able to find a published case with this name. (I have searched Bailii, Westlaw and Google to try to find the case on which Mr Hosie seeks to rely.)

(3) Some of the authorities exist in that there is a case by that name but do not appear to support the principle for which they were listed as an authority, eg *Russell v Russell* (where no citation was provided, and although there are several cases by this name I have not been able to identify one that supports the principle relied upon namely that the delay in raising fraud is excusable).

Reliance upon legal maxims

17. Mr Hosie has cited what he describes as legal maxims throughout his Application and at the hearing in support of his case, including, eg fraud unravels everything, no right arises from deceit and no one can benefit from their own wrong. (These were generally cited in Latin but I use the English translation.)

18. I have considered each of those to which I was referred in making my decision. I would, however, emphasise that, whilst at least some of these are principles which are applied by the courts, they do not operate as a standalone remedy irrespective of the statutory background or the factual context (including for this purpose the parties to the litigation in issue). I have illustrated this by two examples below.

19. *Lazarus Estates Ltd v Beasley* [1956] 1 QB 702 was relied upon for the maxim “fraud unravels everything”. A tenant was served with a notice of increase of rent under the Housing Repairs and Rents Act 1954, together with a declaration purporting to comply with the provisions of the Act, declaring that repairs to the value of £566 had been carried out in the specified period. The tenant did not challenge the declared value of the repairs in the county court in accordance with the legislation (which imposed a time limit of 28 days from receiving the notice), but did not pay the increased amount of rent. The landlords sued her in the county court for the arrears, and by her defence the tenant alleged that the declaration was fraudulent in that, as to £300 of the £566, no such repairs had been carried out. The county court judge gave judgment for the landlords, holding that after the expiry of the 28-day period he was precluded from hearing evidence as to the alleged fraud by the terms of the Act.

20. On appeal by the tenant, the Court of Appeal held (by majority) that the terms of the legislation did not exclude the tenant, when sued for the increased rent, from claiming that the declaration was not “satisfactory evidence” on the ground that it was fraudulent. Denning LJ set out the position as follows:

“But the landlords argued before us that the declaration cannot be challenged in the civil courts at all even though it was false and fraudulent; and that the landlords can recover and keep the increased rent even though it was obtained by fraud. If this argument is correct, the landlords would profit greatly from their fraud. The increase in rent would pay the fine many times over. I cannot accede to this argument for a moment. No court in this land will allow a person to keep an advantage which he has obtained by fraud. No judgment of a court, no order of a Minister, can be allowed to stand if it has been obtained by fraud. Fraud unravels everything. The court is careful not to find fraud unless it is distinctly pleaded and proved; but once it is proved, it vitiates judgments, contracts and all transactions whatsoever: see as to deeds, *Collins v. Blantern*; as to judgments, *Duchess of Kingston's case*; and as to contracts, *Master v. Miller*. So here I am of opinion that if this declaration is proved to have been false and fraudulent, it is a nullity and void and the landlords cannot recover any increase of rent by virtue of it.”

21. That was a case where the person alleged to have committed the fraud was a party to the litigation, and was seeking to keep an advantage they had obtained through fraud – the landlord was relying on a statement in relation to money having been spent on repairs to the property to justify an increase in rent and was suing the tenant for the unpaid part of the increased rent. Here, Mr Hosie submits that he has been a victim of fraud by his Former Agent, but the person seeking to recover the amount from Mr Hosie is HMRC – whilst Mr Hosie does criticise HMRC’s conduct in this matter, they are not alleged to have committed the fraud against Mr Hosie.

22. Mr Hosie also relied upon the decision of the Supreme Court in *Takhar v Gracefield Developments Ltd* [2019] UKSC 13 (“*Takhar*”) in support of the proposition that fraud renders a decision void, irrespective of finality. In *Takhar* there was a dispute about the terms on which Ms Takhar had transferred properties to the first respondent. The second and third respondents, the Krishans, relied on a joint venture agreement apparently signed by Ms Takhar. She denied signing it and claimed she had not seen it until the dispute arose. She brought proceedings alleging that the transfers had been procured by undue influence. She sought permission to obtain a report from a handwriting expert, but permission was denied. The judge accepted the Krishans’ account and dismissed Ms Takhar’s claim. Ms Takhar then obtained evidence from a handwriting expert, who concluded that her signature had been transposed onto the agreement from another document. She issued proceedings to have the judgment set aside on the basis of fraud. The Supreme Court held that where it could be shown that a judgment had been obtained by fraud, and where no allegation of fraud had been raised at the trial, a requirement of reasonable diligence should not be imposed on the party seeking to set aside the judgment.

23. The judgments given in *Takhar* are of the highest authority, but concerned the situation where the judgment that was sought to be overturned had itself been obtained by fraud. Here, the act that Mr Hosie is seeking to undo is his own decision to withdraw his appeal to the FTT.

Conduct of HMRC and others

24. Mr Hosie submitted that when he asked HMRC to investigate the conduct of the Former Agent, HMRC had been told that the Former Agent had gone to Scotland and was unwell. HMRC had not investigated further; he submitted that this is morally incomprehensible in circumstances where Mr Hosie submits that fraudulent claims have been made in respect of more than 100 taxpayers and have put huge pressure and stress on individual taxpayers.

25. Mr Hosie explained that he had reported the Former Agent’s conduct to Action Fraud and the police, and has attended a meeting with his local MP to raise these concerns.

26. The Upper Tribunal does not have jurisdiction in relation to the conduct of HMRC or other authorities. The only issue before this Tribunal is whether it is arguable that the FTT made an error of law in reaching its decision which was material to that decision.

DECISION ON THE RENEWAL OF THE APPLICATION

27. Mr Hosie submitted that he was not asking the Upper Tribunal to accept at the hearing that fraud had been committed. He submitted that denying reinstatement of his appeal removes a forum to challenge the wrongdoing.

28. In the UT PTA Papers Decision I granted permission to appeal on one ground, that it is arguable that the FTT made an error of law in deciding that the FTT has no jurisdiction to grant an extension of time to an appellant who has previously given notice of withdrawal of his appeal to apply for reinstatement of that appeal once the time specified in s54(4) TMA 1970 has passed.

29. Mr Hosie’s Application had set out nine grounds of appeal and separately what he submitted were the failures of the FTT (which include a list of five legal issues set out in that

Application). I have taken those detailed written submissions into account, as well as the oral submissions by Mr Hosie and Mr Tweddle, into account when reaching my decision, but have not considered it necessary to refer to each point made.

30. The grounds relied upon at the hearing were as follows, in each case being that the FTT made an error of law by not applying the following:

- (1) HMRC have no right to recover monies from a taxpayer where there is no physically signed self-assessment return;
- (2) s54 TMA 1970 cannot override fundamental principles and treat s54 as final even though acts obtained by fraud are void;
- (3) credible allegations of fraud must be considered;
- (4) consent given under pressure is legally invalid;
- (5) equity and public policy cannot be overridden;
- (6) delay in raising fraud is excusable; and
- (7) public interest demands redress for fraud.

31. I have addressed each of those below. Having heard from Mr Hosie and Mr Tweddle, permission is refused on each of these grounds for the reasons set out below.

Submission of self-assessment

32. Mr Tweddle submitted that Mr Hosie's self-assessment return had not been physically signed by him or the Former Agent. This leaves HMRC's case without any legal right. In response to my questions, Mr Hosie confirmed that his self-assessment return was submitted online by the Former Agent - he submitted that he had not seen it in draft beforehand or authorised its submission, he had simply been told after the event by the Former Agent that "everything" had been sent. Mr Tweddle relied on the Bills of Exchange Act 1882, submitting that no person can be liable for a bill which they have not signed.

33. It is not arguable that the FTT made an error of law in failing to find that HMRC had no right to recover monies where there is no physically signed self-assessment return.

34. Section 3 of the Bills of Exchange Act 1882 defines a bill of exchange in the following terms:

"(1) A bill of exchange is an unconditional order in writing, addressed by one person to another, signed by the person giving it, requiring the person to whom it is addressed to pay on demand or at a fixed or determinable future time a sum certain in money to or to the order of a specified person, or to bearer.

(2) An instrument which does not comply with these conditions, or which orders any act to be done in addition to the payment of money, is not a bill of exchange."

35. Mr Tweddle's submissions requires that a self-assessment return is a bill of exchange as defined above, ie that it is "an unconditional order in writing" requiring HMRC to "pay on demand or at a fixed or determinable future time" a sum certain in money. This is clearly not the case; furthermore, this submission ignores the statutory (and regulatory) provisions for the online submission of self-assessment returns.

36. Furthermore, this submission is not relevant to the issue decided by the FTT. The Decision was not about the validity of the self-assessment which was submitted (or the relevance of online submission or the actions of an agent), it was about the consequences of an appeal having been withdrawn and an application then being made for reinstatement where that

application was late (by reference to the date specified in the Tribunal Rules) and how s54 TMA 1970 then operated in this situation.

37. Permission to appeal on this ground is refused.

Section 54 TMA 1970 cannot override fundamental principles

38. Mr Hosie submitted that s54 cannot override fundamental principles. He submitted that the FTT had treated the operation of s54 as final, yet any act obtained by fraud is null and void, and submitted that the FTT had upheld a deemed withdrawal of his appeal, notwithstanding the overwhelming evidence of fraud by the Former Agent.

39. The fraud alleged by Mr Hosie relates to the submission of his self-assessment return by the Former Agent. The act Mr Hosie now seeks permission to challenge is in reality his subsequent decision to withdraw his appeal to the FTT. Mr Hosie has referred to this as a “deemed withdrawal”, yet he did apply to the FTT to withdraw his appeal and that withdrawal was notified to the parties by the FTT. It is not a case of a “deemed withdrawal”; and whilst Mr Hosie referred to the withdrawal having been made under pressure from HMRC (which is considered as a separate ground of appeal below), the fraud that is alleged is said to have been committed by a third party, and not the party to the initial appeal to the FTT or any reinstated appeal.

40. The grant of permission to appeal on one ground in the UT PTA Papers Decision means that Mr Hosie has permission to challenge the finality of the operation of s54 in the context of the decision which was made by the FTT.

41. This ground of appeal does not disclose any further arguable error of law and permission to appeal on this ground is refused.

Credible allegations of fraud must be considered

42. Mr Hosie submitted that previous appeals by other taxpayers before the FTT have found fraud by the Former Agent and he should have permission to present evidence of fraud against himself.

43. As stated in the preliminary points, Mr Hosie has alleged fraud but no findings have been made against the Former Agent in respect of Mr Hosie. Mr Hosie would have had the opportunity to present any evidence on which he wishes to rely if he had continued to pursue his appeal against the closure notice and had not withdrawn his appeal.

44. The Decision was not based on whether there was any credible allegation of fraud; it was that the FTT had no jurisdiction and thus no discretion to decide whether to admit a late application for reinstatement.

45. This ground does not disclose any arguable error of law in the Decision and permission to appeal on this ground is refused.

Consent given under pressure is legally invalid

46. In the Application Mr Hosie submitted that the withdrawal of the appeal was not a free or voluntary act but was made under “immense pressure from HMRC”, combined with his severe financial hardship at the time. He says he was repeatedly contacted and told that further resistance would incur mounting penalties and costs. Mr Hosie submitted that consent obtained by duress, undue influence or misrepresentation is not valid, and the effect of pressure from HMRC and his Former Agent should have been scrutinised carefully. Mr Hosie reiterated at the hearing that the withdrawal was not voluntary; he felt backed into a corner by HMRC.

47. It was in the context of this ground of appeal that Mr Hosie cited *Lloyds Bank plc v Pao On* at the hearing. As stated above, I have not been able to find the case on which Mr Hosie

wishes to rely. The maxim on which he relied was said to be that an act done by me is not my act.

48. Dealing with the allegations in turn:

(1) Pressure from HMRC – Mr Hosie describes “immense pressure” and that he was repeatedly contacted and told of mounting penalties and costs. There is no evidence that HMRC’s actions were improper. Communications informing him of penalties (which could themselves have been appealed) cannot be said to constitute pressure to withdraw an appeal.

(2) Severe financial hardship – There is no evidence of Mr Hosie’s financial position, nor are there any relevant findings of fact. It is not said how, even if financial hardship were proven, this meant that the withdrawal of the appeal was not voluntary or was made under duress.

(3) Reliance on misrepresentations of Former Agent – There is no explanation as to any connections between the actions or representations of the Former Agent and Mr Hosie’s subsequent decision (more than three years later) to withdraw his appeal.

49. It is not arguable that any of these allegations, even assuming that they were proven by evidence, would mean that the withdrawal of the appeal had not been voluntarily and validly made. It is not, therefore, arguable that the FTT made an error of law in treating the withdrawal as valid.

50. Permission to appeal on this ground is refused.

Equity and public policy cannot be overridden

51. In the Application Mr Hosie submitted that the FTT erred in law by allowing HMRC to retain procedural advantages gained through fraud, thereby contravening fundamental public policy principles and equitable maxims. At the hearing Mr Hosie referred to the decision of the House of Lords in *Blake*, which he had also cited in his Application.

52. This is one of the decisions which I considered to be of limited (if any) relevance.

53. Lord Nicholls, giving the speech with which the majority agreed, stated as follows:

“These cases illustrate that circumstances do arise when the just response to a breach of contract is that the wrongdoer should not be permitted to retain any profit from the breach. In these cases the courts have reached the desired result by straining existing concepts. Professor Peter Birks has deplored the ‘failure of jurisprudence when the law is forced into this kind of abusive instrumentalism’: see (1993) 109 L.Q.R. 518, 520. Some years ago Professor Dawson suggested there is no inherent reason why the technique of equity courts in land contracts should not be more widely employed, not by granting remedies as the by-product of a phantom ‘trust’ created by the contract, but as an alternative form of money judgment remedy. That well known ailment of lawyers, a hardening of the categories, ought not to be an obstacle: see ‘Restitution or Damages’ (1959) 20 Ohio L.J. 175.

My conclusion is that there seems to be no reason, in principle, why the court must in all circumstances rule out an account of profits as a remedy for breach of contract. I prefer to avoid the unhappy expression ‘restitutionary damages’. Remedies are the law’s response to a wrong (or, more precisely, to a cause of action). When, exceptionally, a just response to a breach of contract so requires, the court should be able to grant the discretionary remedy of requiring a defendant to account to the plaintiff for the benefits he has received from his breach of contract. In the same way as a plaintiff’s interest in

performance of a contract may render it just and equitable for the court to make an order for specific performance or grant an injunction, so the plaintiff's interest in performance may make it just and equitable that the defendant should retain no benefit from his breach of contract.”

54. The above is only a short extract, illustrating the issue which the House of Lords was addressing in that case. Importantly, the proceedings brought by the Attorney General were seeking to deprive Mr Blake of any further benefit from his wrongdoing. I do not find there to be any helpful read-across to the current alleged factual situation; moreover, this has no relevance to the decision which was made by the FTT.

55. This ground does not disclose an arguable error of law and permission to appeal on this ground is refused.

Delay in raising fraud is excusable

56. In the Application Mr Hosie referred to the FTT's criticism of the timing of the fraud allegations being made, stating that this overlooks key legal principles and authoritative case law which expressly recognise that a delay in discovering and raising fraud does not bar a legal challenge.

57. At the hearing Mr Hosie also referred to the case of *Russell v Russell* in this context although, as stated above, I have not been able to find the case which supports this principle. I do recognise that the decision of the Supreme Court in *Takhar* is supportive of the broad general proposition on which Mr Hosie relies in relation to the timing of raising fraud.

58. The alleged fraud relates to the actions of the Former Agent in claiming EIS relief in Mr Hosie's self-assessment return, receiving payment of that amount from HMRC and not paying such amount to Mr Hosie. These matters were potentially relevant to Mr Hosie's appeal to the FTT. Whilst the FTT did refer to the delay in raising these fraud allegations in the FTT PTA Decision, they were not part of the reasoning in the Decision. This is entirely to be expected given the basis on which the FTT made its decision, namely that it did not have jurisdiction.

59. This ground does not disclose an arguable error of law and permission to appeal is refused.

Public interest demands redress for fraud.

60. Mr Hosie submitted that there is a public interest in ensuring that fraud is addressed – HMRC must act in the public interest and protect the rule of law; statutory formalities must not triumph.

61. On Mr Hosie's case, the position in which he now finds himself with HMRC is a direct result of the alleged fraudulent actions of his Former Agent. I recognise the stress, frustration and financial cost which this has caused. However, just because it is alleged that he has been wronged, or that there is a public interest in ensuring fraud is addressed, does not mean that this Tribunal can offer a remedy or redress. The only issue before me is whether it is arguable that the FTT made an error of law in reaching its decision which was material to that decision.

62. This ground of appeal does not disclose an arguable error of law in the Decision and permission to appeal is refused.

DISPOSITION

63. Permission to appeal has been granted on the ground that it is arguable that the FTT made an error of law in deciding that the FTT has no jurisdiction to grant an extension of time to an appellant who has previously given notice of withdrawal of his appeal to apply for reinstatement of that appeal once the time specified in s54(4) TMA 1970 has passed.

64. Permission to appeal is REFUSED on all further grounds.

Signed:

Jeanette Zaman

Released to the parties on: 30 December 2025