



Appeal number: TC/2015/05182

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

SPENCER DION PATRICK FIELDING

Appellant

- and -

**THE COMMISSIONERS FOR HER MAJESTY'S Respondents
REVENUE & CUSTOMS**

TRIBUNAL: JUDGE PHILIP GILLETT

Sitting in public at Brighton on 23 October 2017

Having heard Ben Elliott, of counsel, instructed by Butters David Grey LLP, for the Appellant, and Philip Jones, Officer of HMRC, for the Respondents

1. The Tribunal decided that the appellant's appeal, which was struck out by Judge Raghavan on 24 February 2017 under Rule 8(1) of the Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009, should be REINSTATED.

2. The parties agreed pursuant to Rule 35(3) of the Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009 that it is unnecessary for this decision on the preliminary issue in this appeal to include full or summary findings of facts and reasons for the decision. A party wishing to appeal against this decision must apply within 28 days of the date of release of this decision to the Tribunal for full written findings and reasons.

**PHILIP GILLETT
TRIBUNAL JUDGE**

RELEASE DATE: 26 OCTOBER 2017

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