



**FIRST-TIER TRIBUNAL
TAX CHAMBER**

**Appeal number: TC/2021/11490
TC/2021/11492**

**DECISION
ON AN APPLICATION FOR PERMISSION TO APPEAL
IN THE CASE OF**

**ANDREW MOFFAT
CHARLOTTE MOFFAT**

Appellants

-and-

**THE COMMISSIONERS FOR
HM REVENUE AND CUSTOMS**

Respondents

1. On 5 June 2025, the Tribunal issued the decision in this appeal (“the Decision”). The Decision was issued to the parties using the incorrect standard Tribunal letter which referred to the Decision as a “summary decision notice”. Following confirmation from the Tribunal that the Decision was a full decision with reasons and that the “summary decision notice” had been sent in error, the Appellants on 28 July 2025 made an in-time application to appeal the Decision.
2. I considered in accordance with Rule 40 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 whether to review the Decision but decided not to undertake a review as I was not satisfied that there was an error of law in the Decision.
3. The Appellants’ advanced a single ground of appeal submitting that the Tribunal made two key errors of law when considering whether Chelsea Yacht and Boat Company carried out a trade. The first that the Tribunal erred by not applying *Griffiths v Jackson* [1983] S.T.C. 184 and *Coman v Rotunda* [1921] 1 A.C. 1 both decisions which are binding on the Tribunal and the second, that the Tribunal incorrectly considered that Section 207(4) CTA 2009 is the relevant “starting point” when that is not what s207(4) says or means.
4. In order to grant permission to appeal I must be satisfied that it is arguable that the Tribunal erred in law. I consider that the ground of appeal is arguable and accordingly permission to appeal on that ground is GRANTED.

**GERAINT WILLIAMS
TRIBUNAL JUDGE
Release date: 21 August 2025**