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TC01844

Appeal number: TC/2011/02183

10 *VAT – application for leave to appeal out of time – 2 years 8 months late –
whether appellant’s representative originally submitted the appeal in time –
application dismissed*

15 **FIRST-TIER TRIBUNAL
TAX CHAMBER**

GATHURST GOLF CLUB

Appellant

- and -

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

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**TRIBUNAL: JUDGE Malcolm Gammie CBE QC
Richard Thomas**

Sitting in public at Field House, London EC4 on 4 August 2011

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The appellant was not present and was unrepresented

**Gloria Orimoloye, Counsel, instructed by the General Counsel and Solicitor to
HM Revenue and Customs, for the Respondents**

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Release Date: 21 February 2012

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