

FIRST-TIER TRIBUNAL TAX CHAMBER

Appeal numbers: TC/2024/01776  
TC/2024/01777; TC/2024/01972  
TC/2024/01973

BETWEEN

COTSWOLD BARRISTERS LTD  
PROPERTY 118 LTD **Appellants**

-and-

THE COMMISSIONERS FOR HIS MAJESTY'S REVENUE & CUSTOMS

Respondents

TRIBUNAL: JUDGE ANNE REDSTON

1. Appeal TC/2024/01176, which was brought by Cotswold Barristers Ltd and appeal TC/2024/01972, which was brought by Property 118 Ltd both seek to challenge HMRC's decision to issue DOTAS reference numbers to an arrangement referred to as the "substantive incorporation structure".
2. Appeal TC/2024/01177 brought by Cotswold Barristers Ltd and appeal TC/2024/01973 brought by Property 118 Ltd both seek to challenge HMRC's decision to issue DOTAS reference numbers to an arrangement referred to as the "capital account restructure".
3. Both appellants have applied for the four appeals to be "consolidated" and for HMRC to provide a single combined Statement of Case. HMRC have objected on the basis that separate Statements of Case should be provided for the two arrangements
4. It is not possible as a matter of law to consolidate appeals by different appellants, but it is possible to join those appeals.
5. I agree with HMRC that it is not in the interests of justice for there to be a single Statement of Case for the two arrangements, as the facts will be different, and the application of the law to those facts will also be different.

DIRECTIONS

6. The two appeals of Cotswold Barristers Ltd are to be joined to the two appeals of Property 118 Ltd, so that they proceed together and are heard by the same tribunal at the same time.
7. By sixty days from the date of issue of these directions, HMRC are to file and serve a consolidated Statement of Case for the two appeals which concern the substantive incorporation structure, and a separate consolidated Statement of Case for the two appeals which concern the capital account restructure.

ANNE REDSTON  
TRIBUNAL JUDGE  
Release date: 01/07/2024