

THE VALUATION TRIBUNAL FOR ENGLAND



Council tax liability appeal; hierarchy of liability; section 6 of the Local Government Finance Act 1992; Watts v Preston City Council [2009] EWHC (Admin) 2179; appeal dismissed.

RE: Flats 3-7, 1 Tugela Road, Croydon CR20 2HB

APPEAL NUMBER: VT00000390

BETWEEN:	Ms A Adewoyin	Appellant
	and	
	London Borough of Croydon (Billing Authority)	Respondent

BEFORE: Mr I Lonsdale (Senior Member)
Mrs C Dodsley

CLERK: Mr R Gath IRRV (Hons)

REMOTE HEARING 4 on 7 December 2021

APPEARANCES: Ms J Ball (Appellant's Counsel)
Mr K O'Connor (Billing Authority's representative)

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1. Appeal dismissed. The panel concluded that the appellant is liable for the council tax under section 6(2)(f) of the Local Government Finance Act 1992 (LGFA) and made no change to the council tax liability.

Introduction

2. This was a council tax liability appeal made under section 16 of the LGFA. The appellant was aggrieved by the Billing Authority's (BA) determination that Ms Adewoyin was liable for the council tax for the following properties and periods:

Flat 3, 1 Tugela Road, Croydon CR20 2HB for the period 9 April 2009 to date (inclusive);

Flat 4, 1 Tugela Road, Croydon CR20 2HB for the period 9 April 2009 to date (inclusive);

Flat 5, 1 Tugela Road, Croydon CR20 2HB for the period 9 April 2009 to 6 September 2010 and then from 2 September 2012 to date (inclusive); and Flat 6, 1 Tugela Road, Croydon CR20 2HB for the period 9 April 2009 to 14 January 2010 and then from 19 April 2010 to 5 August 2018 (inclusive).

3. Although the appeal initially included liability for Flat 7, the Valuation Office Agency (VOA) had subsequently removed that flat from the council tax valuation list and therefore all liability for Ms Adewoyin for that flat has been removed.
4. The President of the Valuation Tribunal for England (VTE) is required to make sure arrangements are in place and make such statements and Directions so as to ensure that business before the Tribunal is conducted in accordance with The Local Government Finance Act 1988, Schedule 11, Part 1, paragraph A17(1) and The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 and by virtue of Part 2 Regulation (5) (arrangement for appeals) and Regulation (6)(3)(g) (appeal management powers) the VTE may determine the form of any hearing.
5. Therefore, in pursuance of Regulation (6)(3)(g) the VTE has incorporated “remote hearings” as part of that definition and for the time being as the default option until it is safe to return to normal working. The Tribunal’s Consolidated Practice Statement has been amended to reflect this position.
6. The panel would like to thank the parties for keeping to the relevant issues in dispute when presenting their respective cases before it.
7. The appeal was previously listed to hearings on 16 January 2020, 9 October 2020, 28 January 2021 and 21 September 2021. The hearing on 9 October 2020 was adjourned with directions as Mr Ewan, the appellant’s solicitor, had only just been appointed to represent the appellant for her council tax liability. The hearing on 28 January 2021 had been adjourned as the appellant had not been able to attend Mr Ewan’s office, to provide him with additional evidence to support her appeal due to the Covid lockdown. The panel had intended to issue further directions, however, unfortunately, Mr Gath, the clerk had failed to provide the parties with a copy of the directions made. However, despite there being a significant period of time from the previous hearing, no further evidence had been supplied to either the BA or the Tribunal.
8. Ms Adewoyin and Mr Ewan had been present at the hearing on 21 September 2021, although Mr Ewan did have to leave the hearing for a period due to other commitments.
9. During that hearing, as Mr O’Connor had argued that the alleged tenancy agreements were sham agreement, the clerk forwarded the judgment of *Watts v Preston City Council* [2009] EWHC (Admin) 2179 to Ms Ball and Mr O’Connor after the hearing and asked for their respective comments.
10. However, after the hearing on 21 September 2021 the panel was not satisfied by both parties supporting evidence. Ms Adewoyin had suggested that she could provide supporting evidence such as bank statements showing proof of payment of rent, however due to her account being closed as a result of the

bankruptcy she had to make a data subject access request which would take up to 30 days for the bank to respond. She also suggested that she could provide supporting evidence for the alleged tenancy agreements but again, she required more time to gather the evidence. Furthermore, the panel required more supporting evidence from the BA and it decided to adjourn the appeal and issued both parties with directions.

11. The directions stated that no later than 5pm on 15 October 2021, the BA was to provide the following evidence to the appellant:

- a) dates of when it sent enquiry forms to the appeal properties;
- b) credit searches for all of the alleged tenants; and
- c) any other supporting evidence to prove that the appeal properties were unoccupied for the periods in dispute.

12. No later than 5pm on 5 November 2021 the appellant or her representative was to provide to the BA, all her evidence that she could, to prove that the appeal properties were occupied.

13. The directions also stated that if the appellant did not provide any additional evidence to support her argument, the panel will determine the appeal based on the evidence already supplied to the Tribunal.

14. The appeal was then to be relisted to a hearing on 7 December 2021 in front of the same panel to bring the appeal to a conclusion.

15. On 4 November 2021 the appellant's representative sought a variation of the direction to allow a further week for the appellant to provide her evidence. On 5 November 2021 Mr Ewan sought a further postponement as there had been a change of Ms Adewoyin's legal representative. The BA objected to these requests due to the many previous adjournments.

16. Whilst the panel agreed a further week for the appellant to provide any evidence, it declined the postponement request due to the many previous postponement requests. Although some of the adjournments were due to the lockdowns in 2020, the panel concluded that the appellant had been given sufficient time to provide her evidence and these further requests had exhausted the panel's forbearance and it was not minded to allow any further postponements.

17. On 3 December 2021, Mr Gath, the clerk, issued a teams invite for the remote hearing which was due to be held on 7 December 2021 and the follow up email, giving the appointment time of 10am had been sent to Ms Ball and Edward Marshall Solicitors whom Mr Gath understood were the appellant's solicitors. The email asked if anyone else was going to be joining the remote hearing so that a teams invite could be sent to them, especially as the Tribunal did not have an email address to notify the appellant. Mr Gath did not receive any reply to this invite.

18. At the commencement of the hearing, Ms Ball did not inform the clerk or the panel that she was expecting either Mr Ewan or another solicitor or the appellant to join the hearing, however, towards the end of the hearing,

Ms Adewoyin had emailed Mr Gath as she been trying to join the remote hearing, but she was unable to as she did not have an invite.

19. There was a preliminary issue in that Ms Ball had asked the panel to allow new evidence, which had been sent by Mr Ewan to the BA and the Tribunal at 18.40pm on 6 December 2021. It also notified the parties that there had been a further change to the appellant's representative.
20. The BA objected to the new evidence as it would not be able to respond to the evidence and Mr O'Connor was therefore prejudiced by this late evidence. Furthermore, as the evidence was received late the evening before the hearing, it had not been forwarded to the panel and as a consequence, it had not been able to look at it prior to the hearing.
21. The panel therefore considered this matter in light of the Upper Tribunal decision in *Simpsons Malt Ltd and Other v Jones* (VO) UKUT [2017] 460 and had regard to *Denton v TH White Ltd* [2014] 1 WLR 3926 which dealt with the non-compliance to directions. This laid out the three stage test which the panel had to consider.

Stage 1 – If panels conclude that the breach is not serious or significant then relief from sanctions should usually be granted (para. 53).

Stage 2 – Then the panel need to consider why the failure or default occurred. The burden is on the defaulting party to persuade the tribunal to grant relief. They must explain what happened and why. Illness or accidents are good reasons but overlooking a deadline is not (para. 54).

Stage 3 - The panel must consider all the circumstances of the case including:

- a) the need for litigation to be conducted efficiently and at a proportionate cost;
- b) a failure to grant a sanction may leave an inaccuracy being uncorrected; and
- c) the need to enforce compliance with rules, directions and orders (para. 55); However, such matters must never be allowed to assume a greater importance than doing justice (para. 56).

22. The panel considered these three stages in light of the events.

The only explanation given by Ms Ball for the late service of the evidence was because of the further change to the appellant's legal representative.

23. The panel found that the breach was significant as the late evidence if allowed, may prejudice the BA without them being able to respond. The panel had a number of cases to hear on the day and therefore it would not be able to read the evidence if the appeal was adjourned until later in the day. Had the appellant or her representative's informed the Tribunal that the evidence was going to be late the clerk could have allowed for this.

24. Furthermore, due to the many previous postponements, the BA objected to any further delays in this appeal being heard and brought to a conclusion.
25. The panel had regard to the Tribunals' consolidated practice statement which states that the overriding objective of the Tribunal is to deal with cases fairly and justly. In doing so it will amongst other things:
- a) deal with appeals proportionately to the importance of the case, the complexity of the issues, the costs of the case and the resources of the parties including the Tribunal;
 - b) avoid unnecessary formality and be flexible in the proceedings;
 - c) deal with the parties fairly allowing them to participate so far as is practical in the proceedings;
 - d) use the special expertise of the Tribunal effectively; and
 - e) avoid delay, so far as it is compatible with the proper consideration of the issues.
26. The panel was aware that that the appeal had been postponed on a number of occasions to enable the appellant to provide additional information. Having been convened to hear the appeal and bring it to a conclusion, the panel was disappointed by the lateness of the appellant's evidence and no good reason had been advanced for the evidence being late apart from the change to the appellant's representative, which was now the fourth time Ms Adewoyin's legal representative had changed.
27. Given the above, and the numerous times the appeal had been postponed to give the appellant more time to provide her evidence, and having regards to the consolidated practice statement in particular part e – to avoid delay – the panel decided to exclude the appellant's late evidence and proceeded to hear the appeal based on the evidence that had already been provided to it.
28. The absence in this decision of a reference to any statement or item of evidence placed before it by the parties should not be taken as it being overlooked by the panel.

Issues and legislation

29. The issue raised by these appeals was to determine whether the appellant was liable to pay council tax for the appeal properties as the non-resident owner.
30. Section 6 (2) of the LGFA provides that liability to pay council tax on a chargeable dwelling on any day falls to the person first named in the following list (the hierarchy of liability):
- a) a resident of the dwelling with a freehold interest;
 - b) a resident of the dwelling with a leasehold interest not inferior to any other interest held by any other resident;
 - c) a statutory, secure or introductory tenant who is a resident;
 - d) a resident with a contractual licence;
 - e) a resident;
 - f) the owner of the dwelling.

The person who is liable under section 6 is the person who falls within the first paragraph of the foregoing list, taking paragraph (a) of that list first, paragraph (b) next, and so on.

A “resident” is an individual who has attained the age of eighteen years and has their sole or main residence in the dwelling.

“Owner”, in relation to any dwelling, means the person as regards whom the following conditions are fulfilled—

- a) He has a material interest in the whole or any part of the dwelling;
- b) at least part of the dwelling or, as the case may be, of the part concerned is not subject to a material interest inferior to his interest;

“Material interest” means a freehold interest or a leasehold interest which was granted for a term of six months or more.

Evidence and submissions

- 31. The appellant disagreed with the BA’s determination that the appeal properties were unoccupied.
- 32. Ms Adewoyin stated that she had used PS Properties in Dartford and Arctic Letting agents. She has also used other letting agents on occasions and had also advertised the flats to let herself. She also had a friend who had assisted her with the paperwork for a couple of years.
- 33. She argued that the lettings agents would undertake credit checks for prospective tenants and had taken photocopies of their identification, but they had not kept this evidence. The appellant would also require one month’s rent in advance with rent payments and deposits which would be paid into her bank account, until the rules for deposits were changed.
- 34. With regards to the tenancy agreements showing the landlord as Coniston Property Consultants, Ms Adewoyin had set up this company to deal with the letting of the properties, but she subsequently dissolved the company in and decided to use alternative letting agents.
- 35. If there were any gaps in between the tenants she would try to arrange for them to be relet as soon as possible but the letting agents would not inform Ms Adewoyin if there were any changes to the tenancies.
- 36. She did visit the appeal properties, however, this was only to let tradesmen in, when there was maintenance work required. She also visited the properties when there had been rubbish dumped there but not the individual flats.
- 37. She also argued that some of the alleged tenants had claimed housing benefit, but the BA would not speak to the appellant about the claims. However she pointed out that the BA had written to Ms Adewoyin to try to establish the partner of one of the tenants, Mr Dago. She had met that tenant at the time, but no other tenants, as any issues that the tenant’s had would be dealt with by the letting agents.

38. She would check her bank statements to ensure that the tenants had paid any rent that was due and tried on-line banking but she was not very comfortable with using the internet for that purpose and she had subsequently forgotten her password to log into the on-line banking facility. She had recently tried to obtain bank statements, however, due to the BA's bankruptcy proceedings, her account had been closed and she had to submit a data access request to the bank. The bank would only be able to provide bank statements going back for up to six years and therefore, they would only cover some of the period in dispute.
39. During questions, the panel established that Ms Adewoyin did complete a self- assessment form but she fell behind with them and therefore HMRC would not be able to verify the rental income that she received.
40. She initially had a full management agreement with the letting agents and she was charged a percentage of the rent as a fee. She was invoiced for any repairs, however, Ms Adewoyin had been unable to provide any of the invoices. Furthermore, she did not have any electrical safety certificates available.
41. In respect of the *Watts v Preston City Council* judgment, Ms Ball stated that it supported the view that where the genuineness of an agreement is not in issue and/or is resolved in favour of it being genuine and/or there is no issue as to the interpretation of its terms, then the liabilities lie with the persons identified as being liable in the agreement. However, where there was a conflict in the documentary evidence and/or an issue of interpretation arising as to the terms, which in either case goes to the point of the identification of the persons liable, then other facts found may assist the Tribunal in determining the agreement or its construction.
42. If the leases were not found to be genuine and/or do not determine the issue of liability, then the Tribunal may take into account the factual situation, having made relevant findings of fact.
43. Ms Ball also commented in respect of the judgment of *R (Regentford Ltd) v Shepway District Council* [2006] EWHC 3200 (Admin) where Owen J stated
- "As is submitted on behalf of the appellant, the question was not whether the council was justified in that decision, but whether, on all the evidence before it, the appellant had satisfied the tribunal on the balance of probability that others were liable for the council tax."*
44. Although Ms Adewoyin accepts that she did not provide any other supporting evidence to support the tenancy agreements, she had struggled due to being a carer to her disabled child and she had a bereavement and because of this, she had found it difficult to focus and accepted that she had left matters.
45. In response to the BA's latest evidence, Ms Ball contended that the spreadsheet did not show which flats the enquiry forms had been sent to or which flat the enquiry officer had called at. There was no information to state what actions the BA had taken since February 2019 and, there was no information as to whether the forms were returned or the result of the enquiry

officer's visit. Furthermore, the BA had not provided the outcome of either the land registry search or the credit reference agency searches.

46. All of this supported her argument that the BA's evidence was not sufficient to prove that the flats were unoccupied and that it further supported her opinion that the BA had made the appellant liable for the council tax by default and had placed the onus on the appellant to provide the evidence that the appeal properties had been occupied rather than it finding out and verifying the information itself.
47. Given all of the above Ms Ball asked the panel to allow the appeal.
48. The BA had provided the evidence bundle which included its summary argument, copies of correspondence that had been exchanged between the parties, copies of tenancy agreements and a witness statement from Ms Harkins who was the BA's Corporate Investigation Officer.
49. It had also provided a report showing that Adefola Adewoyin was a director of Taikeh Limited and Kehtai Limited, effective from 20 June 2005 and, QXL Limited and Letts Residential Limited effective from 21 June 2005, all of which have been dissolved, a credit agency report showing that Brijesh K Puthalath and Divya Sivaraman resided at 1C Tugela Road and extracts of the relevant legislation.
50. Mr O'Connor contended that for the periods in dispute, the appellant was made liable for the council tax under section 6 (2) (f) of the LGFA as there was no evidence to show that the appeal properties were occupied.
51. The BA was treating the tenancy agreements as sham agreements as they were not witnessed, there was no additional verification of the tenancies, for example proof of payment of rent, the BA had undertaken some credit checks and could not find any trace of the alleged tenants and some of the alleged tenants referred to were liable for the council tax elsewhere.
52. It also doubted the reliability of the tenancy agreements for Mr Dabo as he had moved out of Flat 6 on 29 March 2009 and the signature on the agreement dated 13 September 2008 significantly differed from the signature on the agreements dated 15 May 2010 and 15 May 2012.
53. In respect of the judgment of *Watts v Preston City Council*, Mr O'Connor suggested that the judgment was not totally compatible with this appeal, as the judgment concerned a property that was deemed to be a House in Multiple Occupation.
54. As the tenancy agreements provided by Ms Adewoyin were not by themselves sufficiently reliable to prove that the appeal properties were occupied for the periods in dispute the BA had undertaken all the checks that it could have done, such as checking its own systems and some credit agency checks but it could not find any trace of the alleged tenants.
55. Through questions, it was established that when the VOA had decided to separately band the appeal properties, the BA had sent the council tax bills to the appellant, rather than addressing them to the occupiers of the flats.

56. Furthermore, Mr O'Connor accepted that the tenants did not have an obligation to inform the BA that they had occupied the appeal properties, unless the BA had requested that information. At the hearing on 21 September 2021 he was also unable to confirm if any information such as enquiry forms were sent to the appeal properties. However, the BA had managed to establish that some tenants had resided in flats 5 and 6 and had obtained that information via tenants housing benefit applications or from electoral registration records. He also confirmed that the BA had not sent any visiting officers to the appeal properties to confirm the situation.

57. However, in response to the directions he provided the following information:

- a) an enquiry officer went to 1 Tugela Road on 23 October 2008, 9 April 2009, 14 April 2009, 30 June 2009, 17 November 2014, 8 April 2016, 28 September 2018 and 15 October 2019;
- b) a council tax incoming occupant form was sent on 10 September 2013, 19 November 2013, 1 July 2014, 12 August 2014, 10 July 2015, 29 December 2015 and 30 March 2016;
- c) Land Registry searches were undertaken on 28 May 2015, 20 November 2015, 7 April 2016, 7 April 2017 and 26 January 2018; and
- d) Credit reference agency searches were undertaken on 7 July 2015, 8 January 2018, 7 March 2018 and 20 February 2019.

58. At the latest hearing Mr O'Connor contended that on his visit to 1 Tugela Road on 15 October 2019, they were able to access the building and check the occupancy of all of the flats that they were able to and there were no responses to the above enquiry forms.

59. Furthermore, he contended that if the appellant had put in a subject access report around the time of the last hearing, the bank would have provided them within 30 days and would have been available by the end of October which he contended was sufficient time to provide them to the BA or the Tribunal.

60. Where the BA was satisfied that the flats were occupied, it had made the tenants liable. However, given all of the above, it was not satisfied that some of the tenancy agreements or the alleged tenants were genuine or that the appeal properties were occupied for the periods in dispute and he asked the panel to dismiss the appeal.

Decision and reasons

61. The panel considered the tenancy agreements which had been agreed with Conistons property consultants apart from the tenancy dated 13 September 2008 which was between Mr Ismeal Dabo and Letts Residential.

Flat 3:

1 August 2010 a 18 month tenancy agreement with the alleged tenant Mr Paul Talabi at a rent of £575 per month;
18 March 2012 a 36 month tenancy agreement with the alleged tenant Brijesh Puthalath at a rent of £500 per month; and
10 May 2015 a 24 month tenancy agreement with the alleged tenant

Mr Ben Ladoja at a rent of £500 per month.

62. Mr O'Connor contended that Brijesh Puthalath was showing on the BA's records as residing at 1C Tugela Road for the period 2 July 2013 to 1 September 2016. This was confirmed by a credit reference agency search.

Flat 4

30 January 2009 a 24 month tenancy agreement with the alleged tenant Mr Alan Stevens at a rent of £550 per month;
1 March 2011 a 36 month tenancy agreement with the alleged tenant Sola Phillips at a rent of £500 per month;
4 April 2014 a 36 month tenancy agreement with the alleged tenant Mr Emmanuel Seby at a rent of £500 per month; and
30 January 2009 a 24 month tenancy agreement with the alleged tenant Mr Alan Stevens at a rent of £550 per month.

Flat 5

15 May 2010 a 24 month tenancy agreement with the alleged tenant Mr William Thorbur at a rent of £500 per month;
11 June 2012 a 24 month tenancy agreement with the alleged tenant Mr Kofi Asante at a rent of £500 per month;
25 June 2014 a 36 month tenancy agreement with the alleged tenant Mr Kojo Quansah at a rent of £550 per month; and
13 September 2008 a six month tenancy agreement with the alleged tenant Mr Ismeal Dabo at a rent of £525 per month.

63. Flats 4 and 5, the panel noted that within the BA's evidence bundle, that it had checked its own systems and found no trace of the alleged tenants living at the appeal properties. Nothing was presented to the panel to show what these checks were, although, Mr O'Connor explained that these were housing benefit and electoral register checks.
64. However, if a resident had not told the BA that they were residing in a property for council tax, the panel were doubtful that they would inform the BA they were residing in a property for electoral registration purposes. It also noted that not every tenant would claim housing benefit. It therefore applied less weight to this statement.

Flat 6

15 May 2010 a 24 month tenancy agreement with the alleged tenant Mr Ismeal Dabo at a rent of £550 per month;
15 May 2012 18 month tenancy agreement with the alleged tenant Mr Ismeal Dabo at a rent of £550 per month;
4 December 2013 12 month tenancy agreement with the alleged tenant Mr Mark Alatisé at a rent of £550 per month; and
14 December 2014 a 36 month tenancy agreement with the alleged tenant Ms Anneka Whyte at a rent of £550 per month.

65. At Flat 6, the BA accepted that the appeal property had been occupied for the period 15 January 2010 to 18 April 2010 (inclusive) and from 6 August 2018.

66. Mr O'Connor had provided an email from Mr Dabo confirming that he moved out of the appeal property on 29 March 2009. The panel was disappointed that some of the email addresses on this email had been redacted from the evidence bundle. However, the panel also noted that the BA's own records showed that he had lived elsewhere until 26 April 2012.
67. The panel was also satisfied that the signatures on the tenancy agreements dated 15 May 2010 and 15 May 2012 differed from the signature on the tenancy agreement dated 13 September 2008. The panel noted that the agreement dated 13 September 2008 had been witnessed, but the subsequent tenancy agreements were not. The panel also applied weight to the BA having undertaken a credit agency search for Marik Alatise and Anneke Whyte and there was no trace of these two alleged tenants.
68. The BA also cast doubt on the reliability of the tenancy agreements as Letts Residential had been set up by the appellant, although it noted that Mr Dabo's agreement dated 13 September 2008 had also been prepared by Letts Residential but it had clearly accepted that agreement. Furthermore, it could not find any trace of Conistons Property consultants, although the appellant did accept that she had created that company to deal with the lettings of the flats and she had sought the assistance of a friend to manage the lettings, however, issues concerning the letting agents did not assist the panel to determine the council tax liability.
69. Turning to the BA's evidence it provided on 15 October 2021 in response to the bespoke directions, although the BA had initially argued that it did not send a visiting officer to the appeal property, the later evidence stated otherwise. However, whilst the panel understood that the enquiry officer may have had difficulty accessing 1 Tugela Road and it was disappointed that the evidence did not show the individual flats that the enquiry forms were sent to, it demonstrated that the BA had made attempts to verify if the appeal properties were occupied.
70. In appeals such as this, it was for the appellant to prove her case. In this appeal, the panel had been provided with a number of unsubstantiated tenancy agreements. Although Ms Adewoyin had unsuccessfully tried to obtain bank statements she had only attempted to do this the day before the 21 September 2021 hearing and despite being given the opportunity to provide this evidence, for one reason or another, they were not provided.
71. Other evidence could have been presented, such as proof of identity for the alleged tenants, or proof of the deposits or even a letter from the letting agents. Ms Adewoyin suggested that she could obtain some of this evidence by going through her files. However, the appeal was submitted to the Tribunal in September 2019 and eight months had passed since the previous adjournment which had given, together with the recent adjournment and therefore, the panel was satisfied that Ms Adewoyin had been given sufficient time to gather any corroborating evidence.
72. Given all of the above, in particular the doubts about the reliability of some of the tenancy agreements, the panel was not persuaded that any of these tenancy agreements were genuine and upheld the decision of the BA, to hold

the appellant liable for the council tax on the following appeal properties for the periods in dispute, accordance with section 6(2)(f) of the LGFA, as the owner of an empty property:

- a) Flat 3, 1 Tugela Road, Croydon CR20 2HB for the period 9 April 2009 to date (inclusive);
- b) Flat 4, 1 Tugela Road, Croydon CR20 2HB for the period 9 April 2009 to date (inclusive);
- c) Flat 5, 1 Tugela Road, Croydon CR20 2HB for the period 9 April 2009 to 6 September 2010 and then from 2 September 2012 to date (inclusive); and
- d) Flat 6, 1 Tugela Road, Croydon CR20 2HB for the period 9 April 2009 to 14 January 2010 and then from 19 April 2010 to 5 August 2018 (inclusive)

for the following reasons:

- a) there were doubts over the authenticity of some of the tenancy agreements, and therefore the panel concluded that none of the disputed tenancy agreements were genuine;
- b) the BA had evidence that some of the alleged tenants had resided elsewhere, which further placed doubt that the tenancy agreements were genuine;
- c) the BA had undertaken credit reference agency checks on some of the alleged tenants, and it was found that there was no trace of these tenants;
- d) the appellant provided no evidence to the panel to prove that the alleged tenants did actually exist, such as proof of identity; and
- e) even if the flats were occupied, no evidence had been presented to the panel to prove this.

73. Accordingly, the panel dismissed the appeal.

Date: 6 January 2022

Appeal number: VT00000390