

***INHERITANCE TAX – Notice of Determination confirmed in
the absence of evidence***

THE SPECIAL COMMISSIONERS

**LESLEY ANN SMITH (PERSONAL REPRESENTATIVE
OF IVERNIA DOREEN NORCOTT deceased) Appellant**

- and –

THE COMMISSIONERS OF INLAND REVENUE

Respondent

Special Commissioner: DR JOHN F AVERY JONES CBE

Sitting in London on 12 August 2002

The Appellant did not appear and was not represented

Peter Twiddy, Assistant Director, Capital Taxes Office for the Respondent

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DECISION

1. This is an appeal by Mrs Lesley Ann Smith as personal representative of Ivernia Doreen Norcott deceased who died on 22 August 1989 against a

notice of Determination dated 31 October 2000 determining the value transferred at £163,362, the tax at £18,144.80 of which £10,692.21 remained unpaid with interest thereon of £4,768.86, so that the total outstanding then was £15,461.07. The Appellant did not appear and was not represented. The Respondent was represented by Mr Peter Twiddy.

2. On 6 August 2002 the Appellant wrote requesting an adjournment on the ground that she had still not received papers from her solicitor. There has been a history of previous requests for adjournments. This appeal was originally listed for 25 January 2002 but postponed at the request of Appellant as she was caring for a relative who had a long-term illness. She asked for it to be postponed until after 28 February. It was re-listed for 9 April and postponed again at the Appellant's request, and it was in any case not possible to hear it that day because the courts were closed for the funeral of Queen Elizabeth the Queen Mother. The Appellant asked for it to be re-listed after 4 April. It was re-listed for 1 July but on 24 June the Appellant wrote asking for a postponement because she was trying to obtain files from her solicitors. On 29 June the Appellant wrote asking that the postponement should be for a period of three months on the ground that she did not have enough time to prepare the case because of caring for her sick relative and needing papers from her solicitors. On that occasion I issued a Direction on 1 July adjourning it until the next available date after one month stating that the next hearing would not be postponed unless there were exceptional circumstances such as illness for which a medical certificate was provided. The Clerk therefore responded to the latest request for an adjournment saying that it would not be granted unless she applied in person and that she should be prepared for the substantive hearing to take place. She wrote on 10 August, which was received on the day of the hearing, saying that she was away from home caring for a relative and owing to the weekend and holidays it was impossible for her to get to London for the hearing, and requesting a further adjournment until after 25 September.
3. Having made the position about adjournments plain in the Direction issued on 1 July I am not prepared to adjourn this case further. I am unimpressed by her reason about needing further documents from her solicitor on the ground that his office is closed temporarily. If she had made a serious attempt to obtain the documents on receiving the Direction of 1 July I do not believe that her solicitor has been away continuously since then or that no facilities for obtaining documents were available. Suppose it has been a Will that was held by the solicitors, I am sure that it would have been available instantly.
4. Accordingly I agreed to hear the appeal in her absence under Regulation 16 of the Special Commissioners (Jurisdiction and Procedure) Regulations 1994 under which if a party fails to attend a hearing the Tribunal may unless it is satisfied that there is good and sufficient reason for such absence hear and determine the proceedings in the absence of the party. I am not satisfied that there is a good and sufficient reason for her absence.
5. Mr Twiddy was unable to tell me what was the precise point that the Appellant disputed. She had agreed the value of the house and land in the estate (her letter of 28 January 1998 to the Revenue). Agricultural relief had been allowed on the agricultural value of the land at the then maximum rate of 50 per cent and the instalments of tax on the agricultural value only carry interest from the time the instalments were due. I cannot see anything wrong with the figures.
6. Under section 224(5) of the Inheritance Tax Act 1984 the Special Commissioners shall on an appeal confirm the determination appealed against unless they are satisfied that the determination ought to be varied or quashed. There is no information which would satisfy me that the

determination is wrong. Accordingly I dismiss the appeal and confirm the determination. The tax due from the Appellant is accordingly determined at £15,461.07 plus interest accrued since the date of the Notice of Determination which Mr Twiddy told me was about £800.

DR JOHN F. AVERY JONES

SPECIAL COMMISSIONER

SC 3110/01