



**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

Appeal reference: TC/2024/02187

*WALES - LAND TRANSACTION TAX*

*PROCEDURE - APPLICATION BY RESPONDENT TO STRIKE-OUT*

*PENSIONS - Commercial property held in a Small Self Administered Scheme (SSAS) - Sale of the property by Scheme trustees to the Appellant - Whether this a transaction by the sellers as trustees of the Scheme or as partners? - As trustees of the Scheme - Appeal struck out*

*Alternatively, whether it was sufficiently arguable for the purposes of a strike-out application that this sale was made by the sellers as partners? - No - Appeal struck-out*

**Heard on:** 13 January 2026

**Judgment date:** 10 February 2026

**Before**

**TRIBUNAL JUDGE CHRISTOPHER MCNALL**

**Between**

**COMFG HOLDINGS LTD**

**Appellant**

**and**

**WELSH REVENUE AUTHORITY / AWDURDOD CYLLID CYMRU**

**Respondents**

**Representation:**

For the Appellant: Tristan Thornton, Head of Indirect Tax, of Joseph Henry Howard Ltd trading as 'Chancery Court Tax Chambers'

For the Respondents: Patrick Boch of Counsel, instructed by Lawyer's Office, Welsh Revenue Authority.

## DECISION

### SUMMARY

1. This case concerns Land Transaction Tax ('LTT'), which is a Wales-only devolved tax falling within the competence of the Wales Government.
2. LTT came into effect on 1 April 2018 in place of Stamp Duty Land Tax. LTT is provided for by the *Land Transaction Tax and Anti-Avoidance of Devolved Taxes (Wales) Act 2017* ('**the 2017 Act**').
3. Pursuant to the *Tax Collection and Management (Wales) Act 2016*, Welsh Revenue Authority/Awdurdod Cyllid Cymru ('**WRA**') is the department of Wales Government responsible for the collection and administration of LTT.
4. This is my decision in relation to WRA's application to strike-out the appeal. For the reasons set out more fully below, I have decided to strike-out the appeal.
5. In consequence, the conclusions and Revenue amendment set out in WRA's Closure Notice are affirmed.
6. I address first the capacity in which the Property was sold; secondly, whether it is even arguable that Mr and Mrs Burek were acting as partners; and thirdly the implications for Schedule 7.

### THE FACTS

7. On the basis of the documents which I have read, I find the following facts.
8. By way of an agreement for sale dated 12 April 2022, Owen Burek, Julia Burek and The Santhouse Pensioner Trustee Company Ltd (together, the sellers) agreed to sell, and the Appellant agreed to buy, a factory ('**the Property**') known as 'The Royal Works' in Pentre Bychan near Wrexham for £2.75m. The sale went ahead. The effective date of the transaction was 12 April 2022. The sale is referred to below as '**the Transaction**'.
9. On 26 April 2022, the Appellant filed an LTT return ('**the Original Return**') declaring LTT due of £142,750, on the basis that the Property was non-residential. The Appellant declared that the information in its return was "correct and complete to the best of the knowledge and belief of the buyer".
10. However, on 12 July 2022, WRA received an amended LTT return filed by the Appellant ('**the Amended Return**'), amending the chargeable consideration from £2.75m to nil (and reducing the tax to nil) on the basis that the Property had been transferred by a partnership to the Appellant (which was a connected party) and therefore the LTT should have been calculated under the partnership provisions of Schedule 7 of the 2017 Act.
11. On 16 June 2023, WRA opened an enquiry into the Amended Return.
12. That enquiry concluded with a closure notice dated 14 December 2023 ('**the Closure Notice**'), upheld by departmental review on 21 February 2024, which concluded that the Amended Return was incorrect because the transaction was not subject to Schedule 7 of the 2017 Act. The Closure Notice amended the chargeable consideration from £nil back to £2.75m, and amended the LTT from £nil back to £142,750.
13. The Appellant appeals the conclusion expressed in the Closure Notice and the corresponding Revenue amendment by way of its Notice of Appeal dated 21 March 2024. The core contention in the Grounds of Appeal is that "the SSAS ... is a partnership". Other reasons were set out in an attached letter dated 12 January 2024, namely (and in summary):

(1) Notwithstanding the status of the Scheme as a trust, Mr and Mrs Burek were "partners in a partnership". They were "individuals which by their association in relation to assets including the property in question mean that they are carrying on a business in common for profit" within the meaning and effect of section 1 of the *Partnership Act 1890* ('the 1890 Act').

(2) Nothing in the 1890 Act disallowed an SSAS "from having an investment partnership specifically to make decisions relating to investment management". There was an "investment partnership" in place;

(3) The activities of Mr Burek and Mrs Burek "when making investment decisions relating to property purchases are consistent with there being an investment partnership;

(4) The professional trustee (see below) was not a partner in the partnership agreement between Mr Burek and Mrs Burek;

(5) The principal employer (see below) was not a partners in the partnership agreement between Mr Burek and Mrs Burek.

14. By way of an application dated 3 July 2025 (amended on 2 December 2025), WRA applied to strike-out the Notice of Appeal under Tribunal Rule 8(3)(c). An objection was filed on 18 August 2025.

#### THE PENSION SCHEME

15. The sellers were participants in the 'Charles Owen Directors Retirement Benefits Scheme' ('**the Scheme**'). The Scheme was a 'Small Self Administered Scheme' ('SSAS') and was a registered pension scheme.

16. The Scheme was a type of occupational pension scheme, available for up to 12 members, and often used (as here) by family businesses. It is a voluntary (ie, non-obligatory) structure which (in common with many other pension schemes) offers tax advantages. Its statutory foundation is now to be found in the *Finance Act 2004*.

#### The Trust Deed

17. The Scheme was originally subject to a trust deed and rules dated 1 December 1993.

18. With effect from 24 July 2006, the Scheme became governed by and subject to the terms of a "Deed of Amendment Adopting New Definitive Trust Deed and Rules" of even date ('**the Trust Deed**'). That Trust Deed cancelled the then-existing (1993) provisions of the Scheme and replaced them with its own provisions and Rules (the latter contained in the Schedule to the Trust Deed).

19. The parties to the Trust Deed were Charles Owen & Company (Bow) Ltd (as "Principal Employer"), Roy Owen Burek and Julia Rhodes Burek (as "Trustees") and Namulas Pension Trustees Ltd (as "the Pioneer Trustee").

20. Roy Owen Burek was also a director of the Principal Employer, and Julia Rhodes Burek was its secretary.

21. By the Trust Deed (inter alia):

(1) The Trustees were to be the ongoing trustees of the Scheme;

(2) The Trustees were together to act as the Scheme Administrator (meaning the persons who from time to time were scheme administrator for the purposes of section 270 of the *Finance Act 2004*);

- (3) The Trustees were to hold all the assets of the Scheme, and any income, cash or other assets received for the purposes of the Scheme on trust to be used in accordance with the provisions of the Deed;
  - (4) The assets held on trust by the Trustees for the purposes of the Scheme were to constitute the Fund (meaning the pension fund constituted under the Trust Deed);
  - (5) The Trustees were to have "the same full and unrestricted powers of investing and changing investments as if they were the beneficial owners of the Fund".
22. The Santhouse Pensioneer Trustee Company Ltd ('**Santhouse**') was appointed a trustee of the Scheme by way of a deed dated 18 February 2010. By clause 2 of that deed, Santhouse agreed to be bound by the terms of the Trust Deed.
23. On 9 March 2010, the Trustees, with the agreement of the Principal Employer, amended the Rules annexed to the Trust Deed by replacing them with new rules ('**the Rules**').

### **The Rules**

24. The Rules in force at the time of the Transaction relevantly provided, inter alia:
- (1) The Trustees were all the trustees, including the so-called pensioner trustee;
  - (2) The Trustees were to have all the powers conferred on them by law, by the rules, and by any other documentation governing the Scheme;
  - (3) The Scheme was to be managed by the Trustees;
  - (4) The Trustees had the powers given by *Pension Act 1995* section 34, namely, subject to the Pension Act and to any restriction imposed by the Scheme, the same power to make an investment of any kind as if they were absolutely entitled to the assets of the Scheme;
  - (5) The Trustees could invest (inter alia) in freehold or leasehold land buildings or other property of whatsoever nature;
  - (6) (By Clause 2.6(d) - Management of Investments) The Trustees were to have all powers that could be exercised by a beneficial owner absolutely entitled in relation to the management protection and improvement of the investments comprised in the Fund including, in relation to freehold or leasehold land or buildings the power to sell lease demise mortgage and deal.

### **The Scheme's pension scheme return**

25. In relation to y.e 5 April 2021, Santhouse, on behalf of the Trustees, filed a registered pension scheme return.
26. This declared a total amount of income from assets received of £36,000. This £36,000 was the rental income paid by the Property's occupant in relation to its occupation of the Property.

### **The agreement for sale**

27. By way of the agreement for sale dated 12 April 2022 (with completion to take place that same day) 'the Seller' was described as Owen Burek, Julia Rhodes Burek, and Santhouse, "as trustees of [the Scheme]". By Clause 1.1, the Seller agreed to sell, and the Appellant, as buyer, agreed to buy. The Appellant, as the Buyer, agreed to pay the purchase price to the Sellers.
28. The Trustees were empowered to sell by virtue of the Trust Deed and the Rules.

### **THE LAW ON STRIKING-OUT**

29. I am guided by the detailed statement of principles set out by Lewison J (as he then was) in *Easyair Ltd v Opal Telecom Ltd* [2009] EWHC 339 (Ch) at [15], which was endorsed by the

Tax and Chancery Chamber of the Upper Tribunal (Henry Carr J and Upper Tribunal Judge Sinfield) in *The First De Sales Ltd Partnership and others v Revenue and Customs Commissioners* [2018] UKUT 396 (TCC) at Para [33]:

"(i) The court must consider whether the claimant has a 'realistic' as opposed to a 'fanciful' prospect of success: *Swain v Hillman* [\[2001\] 1 All ER 91](#)

(ii) A 'realistic' claim is one that carries some degree of conviction. This means a claim that is more than merely arguable: *ED & F Man Liquid Products v Patel* [\[2003\] EWCA Civ 472](#) at [8]

(iii) In reaching its conclusion the court must not conduct a 'mini-trial': *Swain v Hillman*

(iv) This does not mean that the court must take at face value and without analysis everything that a claimant says in his statements before the court. In some cases it may be clear that there is no real substance in factual assertions made, particularly if contradicted by contemporaneous documents: *ED & F Man Liquid Products v Patel* at [10]

(v) However, in reaching its conclusion the court must take into account not only the evidence actually placed before it on the application for summary judgment, but also the evidence that can reasonably be expected to be available at trial: *Royal Brompton Hospital NHS Trust v Hammond (No 5)* [\[2001\] EWCA Civ 550](#);

(vi) Although a case may turn out at trial not to be really complicated, it does not follow that it should be decided without the fuller investigation into the facts at trial than is possible or permissible on summary judgment. Thus the court should hesitate about making a final decision without a trial, even where there is no obvious conflict of fact at the time of the application, where reasonable grounds exist for believing that a fuller investigation into the facts of the case would add to or alter the evidence available to a trial judge and so affect the outcome of the case: *Doncaster Pharmaceuticals Group Ltd v Bolton Pharmaceutical Co 100 Ltd* [\[2007\] FSR 63](#);

(vii) On the other hand it is not uncommon for an application under Part 24 to give rise to a short point of law or construction and, if the court is satisfied that it has before it all the evidence necessary for the proper determination of the question and that the parties have had an adequate opportunity to address it in argument, it should grasp the nettle and decide it. The reason is quite simple: if the respondent's case is bad in law, he will in truth have no real prospect of succeeding on his claim or successfully defending the claim against him, as the case may be. Similarly, if the applicant's case is bad in law, the sooner that is determined, the better. If it is possible to show by evidence that although material in the form of documents or oral evidence that would put the documents in another light is not currently before the court, such material is likely to exist and can be expected to be available at trial, it would be wrong to give summary judgment because there would be a real, as opposed to a fanciful, prospect of success. However, it is not enough simply to argue that the case should be allowed to go to trial because something may turn up which would have a bearing on the question of construction: *ICI Chemicals & Polymers Ltd v TTE Training Ltd* [\[2007\] EWCA Civ 725](#)."

30. The Appellant's position that the extant issues in this application cannot be decided "without conducting some form of mini-trial" (and, hence, that the strike-out application is 'premature') is incomplete.

31. The warning not to conduct a 'mini-trial' has to be taken seriously, but I also need to bear in mind that it does not operate as a bar to summary disposal, and is mainly directed at any attempt to evaluate disputed evidence or rival versions of events. It does not mean that it is impermissible to examine how any party puts its case or the material it relies on in support of it to see whether such a case has any real prospect of success: see *Dutia v Geldof and others* [2016] EWHC 547 (Ch) per Nugee J (as he then was) at Paras 111-113. I can examine how the Appellant puts its case and the material it relies on in support of it to see whether such a case has any real prospect of success: that would not be a 'mini-trial' in the prohibited sense.

#### **WRA'S WIDE ARGUMENT**

32. WRA's wide argument, advanced as a matter of legal principle, is that it is not possible, as a matter of law, for trustees of an SSAS to have sold property comprising part of the scheme not as trustees but as partners.

33. Whilst I understand WRA's invitation to have this wider point dealt with, and despite the detailed submissions on the law which I heard, I have concluded (for the reasons set out more fully below) that it is unnecessary for me to determine that issue. I am able to decide this application without deciding the wide issue.

34. And, although tempting, it would be inappropriate for me even to venture any observations on this wider point (which would in any event be obiter and non-binding); not least because there are other cases waiting in the wings.

#### **In what capacity was the "estate right or power" being transferred held by Mr Burek and Mrs Burek?**

35. LTT applies in relation to the transfers of a "chargeable interest", which is "an estate, interest, right or power in or over land in Wales... other than an exempt interest" (2017 Act section 4(1)(a)).

36. Here, the "estate, right or power in or over land in Wales" being transferred by the Transaction was the entirety of the sellers' estate right or power in the Property.

37. The sellers' estate right or power in the Property was that of freehold owners. That was by virtue of the Property being in the Scheme. The sellers' role in the Scheme was that of trustees.

38. There is no indication in the agreement for sale that anyone other than the Trustees, as trustees, were selling anything; nor that the Appellant, as buyer, was buying anything from anyone other than the Trustees, as trustees.

39. In terms of the Trustees' powers, the terms of the Trust Deed and the Rules are expressed comprehensively. That is to say, on the face of it, those powers cover the entire territory of what persons with an interest in realty can do with it. It is not possible to identify any powers which, if exercised, are not being done *prima facie* as Trustees under the terms of the Trust Deed and the Rules.

40. The particular context here is that of a sale. Apart from the general point made above, it is not possible to identify any 'carve-out' from the Trustees' competence or powers in terms of a sale (so as to permit the existence or co-existence of partners). The Rules are ostensibly comprehensive.

41. Nor is it possible to identify how any such 'carve-out' would come into existence. Quite the contrary: the Trustees, qua trustees, are expressly empowered to sell; and there was a sale,

with all three trustees as sellers. If the sale was done by Mr Burek and Mrs Burek not qua trustees but qua partners, then there would in the circumstances have to be some cogent and legally intelligible explanation (i) how the provisions of the Trust Deed and the Rules relating to the Trustees' powers of sale were disapplied or varied; and/or (ii) why Santhouse (if not a partner with Mr Burek and/or Mrs Burek) was nonetheless a party to the sale.

42. The pension scheme return is a contemporary document, written well in advance of the Transaction. This was done by Santhouse, which must have known and understood the nature of the Scheme's dealings in that period with the Property, which included letting it out. The Return is unimpeachable. The entirety of the money generated by economic exploitation of the Property before its sale to the Appellant (ie, the £36,000) was going into the Scheme and into the Fund. It was not accounted for separately to or by Mr Burek or Mrs Burek. Having flowed into the Fund, that money was managed by the Trustees under their powers conferred by the Trust Deed and the Rules.

43. The Trustees, in their capacity as trustees, had the entire legal and beneficial ownership of all the assets in the Fund. Anything done with those assets - including management of the Property and the production of a return - insofar as it was done by Mr Burek and/or Mrs Burek was done by them as trustees, under the terms of the Trust Deed and Rules, and not in some other capacity.

44. In my view, the above analysis is an answer sufficient to determine the application and the appeal in WRA's favour.

**Is it arguable that they were acting as partners?**

45. However, and even if that approach were wrong, there is another route whereby I would have decided that the appeal should be struck-out.

46. A partnership is the relationship between persons "carrying on a business in common with a view to profit" (*Partnership Act 1890* section 1) as supplemented by the rules in section 2 of the 1890 Act, including the rule that receipt by a person of a share of the profits of a business is *prima facie* evidence that he is a partner in the business.

47. WRA accepts that it is a matter of fact whether a partnership existed between Mr Burek and Mrs Burek.

48. There is a need to scrutinise the parties' arrangements in order to assess how they satisfy the requirements of section 1. This is a matter of the consideration of the entirety of the circumstances, and drawing an inference from the whole.

49. I am entitled to assess not only the evidence before me, but the evidence likely to be available at trial.

50. When asked by WRA "what do the alleged partners believe they were and what was their understanding of the implications of a partnership", the Appellant's response (which can be relied upon because Owen Burek is both a trustee of the Scheme and a director of the Appellant) is "*Owen and Julia had not previously considered that this arrangement between them might constitute a partnership under the terms [of] the Partnership Act 1890*".

51. That is to say, there is and will be no evidence that, at any point before the Appellant's filing of its Amended Return, anything was ever said by or on behalf of Mr Burek and/or Mrs Burek to indicate that they were partners and/or that their dealings with the Property (before the sale) were as partners.

52. It is also accepted by the Appellant that there are, and never were, any documents which otherwise would have stood as indicators of a partnership involving Mr Burek and/or Mrs Burek:

- (1) There is and never was any partnership deed, or any like declaration of partnership;
- (2) There is and never was any form of partnership accounting;
- (3) Neither Mr or Mrs Burek ever filed any self-assessed tax returns completing Partnership pages in relation to anything to do with the Scheme or the Fund.

53. Nor does it seem to me as if there is any evidence that Mr Burek and Mrs Burek, on their own, without Santhouse, were ever "carrying on a business in common with a view to profit". The letting of the Property, designed to realise a gain, was done by the Trustees of the Scheme. The moneys thereby arising were passing directly to the Scheme, and not through the hands, or to the account of, either Mr Burek and/or Mrs Burek.

54. I have already referred to the sort of documents which a partnership would generate, and the absence of them in this appeal. Beyond that, the Appellant has not identified any documentary evidence supportive of its contention that its sellers were acting as trustees.

55. There are no witness statements from Mr Burek or Mrs Burek. It is a fair point that no directions have been given for witness statements, and so nothing adverse can be inferred from the absence of witness statements per se. However, given that I was being invited by the Appellant not to strike-out the appeal on the footing that the Tribunal's task, if this appeal were to go to a final hearing, necessarily involve consideration of issues of fact, which presumably would arise from evidence to be given by Mr Burek and/or Mrs Burek, I canvassed with Mr Thornton what evidence of fact Mr Burek and/or Mrs Burek would give at a final hearing. He was unable to assist me.

56. But I do happen to know some of what they would say, because it is contained in the Appellant's answers to WRA's questions, which are before me. Most of that simply reinforces that what was being done was being done within the four corners of the Scheme, and thereby being done as trustees of the Scheme. Assertions such as "the Trust Deed constitutes a partnership" is not really evidence at all; it is bare assertion; or, if it is evidence, it is of extremely limited weight, which cannot but yield to the solid body of evidence pointing the other way. I have already referred to the comprehensive absence of extrinsic evidence of the existence of a partnership; as well as to the one thing I do know about the economic exploitation of the Property - the money went into the Scheme. Those are much more than just straws in the wind.

57. The evidence of Mr Burek and/or Mrs Burek (at best) would set out what was being done by the Scheme with the Property. But, for the reasons already explained, any assertion that the sale of the Property was as partners and was not as trustees does not (even arguably) cross the threshold of reality. It would be no more than false, fanciful or imaginary. Convening a full hearing simply for Mr Burek and Mrs Burek to give oral evidence that the things they did with the Property were as partners (or "investment partners") even though this had never occurred to them at any time before the Amended Return does not further the overriding objective.

58. The Appellant asserts that it does not matter if persons happen not to have considered that they were partners and that they can still be partners even if they had not realised, or used the label. To some extent, this may be right. Partnerships can and do sometimes (albeit rarely), as a matter of law, exist where the participants had not actually realised they were in a partnership.

59. But that analysis makes sense where the participants had never given consideration to what the legal status of their relationship at all. But the situation here is materially different, because the sellers were, by operation of their express will and entry into the Trust Deed, in a clearly-defined legal relationship vis-a-vis each other and the capacity in which they were interested in the Property: namely, that they were trustees.

60. This is very far from the borderline case of the sort considered by this Tribunal in *Ingenious Games LLP* [2017] SFTD 1158. Taking into account the uncontroverted existence as to the existence and operation of the Scheme, and my remarks as to the state of the evidence overall, I cannot see how Mr Burek and/or Mrs Burek could successfully assert (even assuming, for the sake of argument, the same to be possible in law) that an agreement for a partnership/"investment partnership" between them could be inferred. Although I have deliberately abstained from deciding whether such an agreement could even exist, I see no viable route whereby such an agreement can have come into existence (the parties being unaware) in tandem with, and not in conflict with, the parties' capacities and relationships under the Scheme.

61. Standing back, it does not seem to me as if the evidence is even remotely capable of supporting any conclusion that they were in partnership.

62. Hence, and whilst recognising the caution to be exercised in deciding whether to strike-out, and the obligation to do so only when in accordance with the overriding objective in Rule 2 of the Tribunal's Rules, I do not accept (adopting the guidance in *Easyair*) that "reasonable grounds" genuinely exist for believing that "a fuller investigation into the facts of the case would add to or alter the evidence available to a trial judge and so affect the outcome of the case".

63. Hence, the appeal is also struck-out along this route.

#### **Schedule 7**

64. The Appellant's principal argument is that the transaction falls to be taxed in accordance with Schedule 7.

65. However, in my view, for the reasons set out below, Schedule 7 does not assist the Appellant.

66. It is not in dispute that the Transaction involved the transfer of a "chargeable interest" (Schedule 7 Para 21).

67. Schedule 7 Paragraph 45(1) provides that any reference to partnership property in Schedule 7 "*is to an interest or right held by or on behalf of a partnership, or the members of a partnership, for the purposes of the partnership business*".

68. In my view, the Property was not "partnership property", within the proper meaning and effect of Schedule 7 of the 2017 Act.

69. The first reason, sufficient in and of itself, was that there was no interest or right in the Property held "by or on behalf of a partnership":

(1) The entirety of the freehold estate and beneficial interest in the Property were expressly subject to the Trust Deed, and the Rules, and were within the Scheme so constituted;

(2) Therefore, all right title and interest in the Property which was "held", by anyone, was explicitly held by the Trustees, under the terms of the Trust Deed and the Rules. That was the interest which was sold to the Appellant;

(3) Nothing was, or could have been, held "on behalf of" a partnership because the entirety of the legal and beneficial interest in the Property was in the Scheme and in the Fund. Consistently with this, and as a matter of fact, when the Property was exploited economically by the Trustees, the moneys arising went to the Scheme and the Fund;

(4) The Scheme's right and interest exhausted the entirety of the legal and beneficial interest in the Property, which meant that there was no right or interest capable of being taxed under the 2017 Act which existed outside the Scheme or the Fund.

70. Moreover, and assuming (simply for the sake of this analysis) (i) there to have been a partnership (ii) which had some partnership business, I cannot identify - and no route is suggested - whereby or how the Property (and/or any interest in it sold in the Transaction) could ever have become partnership property in the first place:

- (1) There is no partnership deed, hence the default provisions of the 1890 Act apply;
- (2) The Property was not brought into 'the partnership stock'. It was in the Scheme;
- (3) The alleged partnership did not "acquire" anything;
- (4) Hence, the Property was not "acquired, whether by purchase or otherwise, on account of the firm";
- (5) Also hence, the Property was not "acquired, whether by purchase or otherwise ... for the purposes and in the course of the partnership business".

71. Therefore, there is, in my respectful view, no viable legally intelligible route so as to support the proposition that the sale was done by Mr Burek and Mrs Burek as partners. Therefore Schedule 7 was not engaged; therefore the Amended Return was incorrect; and the conclusion stated in the Closure Notice and the Revenue amendment stand.

#### **The role of Santhouse as the 'professional trustee'**

72. It does not seem to me to matter that Santhouse was and is designated as a 'professional trustee', with the inference (it is argued) that Santhouse thereby can be segregated for certain purposes from Mr Burek and Mrs Burek - for instance, to support an argument that they could be partners without needing Santhouse to be a partner with them.

73. It seems to me that this approach is simply inconsistent with the Trust Deed and the Rules. The natural person trustees (Mr Burek and Mrs Burek) and Santhouse (a legal person) are together the trustees of the Scheme, and (together) the "Scheme Administrator". Apart from the designation 'Pensioneer Trustee', neither the Trust Deed nor the Rules differentiate substantively between the capacity of Santhouse as "pensioneer trustee" (sic) and the capacity of Mr Burek and Mrs Burek as "trustees". Consistently with this, the Rules specify - and, I should say, conventionally - that the "Trustees" means "the trustees" - that is to say, all the trustees - of the Scheme for the time being.

#### **OTHER MATTERS OF CASE-MANAGEMENT**

74. For present purposes - meaning my determination of WRA's application - it does not matter that WRA and/or HMRC have other appeals stayed behind this one or awaiting its outcome. I am aware of an application by HMRC to join three appeals (Burdett SSAS, Stamco SSAS, and Safetyflex) to each other and/or to this one. As a matter of case-management done on the papers at the end of last year, I stayed that application pending the resolution of this application. There was no challenge from my case-management order. Whatever now happens to those other appeals, they cannot now be joined to this one. It seems to me appropriate, of my own initiative, to direct that this decision (which will be published on Bailii in the usual way) be provided by WRA to HMRC and the appellants in those appeals.

#### **CONCLUSION**

75. The appeal is struck out.

**RIGHT TO APPLY FOR PERMISSION TO APPEAL**

76. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to “Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)” which accompanies and forms part of this decision notice.

**DR CHRISTOPHER MCNALL**

**Release date: 10 February 2026**