

KPMG LLP
Tax
15 Canada Square
Canary Wharf
London E14 5GL
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 3311
DX 157460 Canary Wharf 5
[●]

Private & confidential

Clerk to the Upper Tribunal
Upper Tribunal (Tax and Chancery Chamber)
45 Bedford Square
London
WC1B 3DN

Contact **Michael Brady**
020 7311 8058

17 July 2013

Dear Sirs,

The Bridport and West Dorset Golf Club Ltd v HMRC (FTC/74/2011)

We refer to your email of 9 July 2013 requesting our submissions in response to the application (the “Application”) from The Association of Golf Course Owners (“AGCO”) dated 29 May 2013.

Our letter dated 14 March 2013 (copy attached) responding to AGCO’s earlier application of 28 February 2013 sets out the reasons why, in our submission, AGCO’s participation in the proceedings is unwarranted and, at this late stage, is prejudicial to the Respondent. For those reasons, we object to the Application and we request that the Tribunal treats that letter as our submission in response to the Application.

In our submission AGCO has not convincingly articulated why their participation would add anything to the case that has been and continues to be advanced by the Commissioners. To that effect, we note that the Commissioners have stated in their response to the Application (dated 16 July 2013) that the interests of AGCO and the Commissioners “largely coincide”.

With regard to costs, we would submit that AGCO cannot seek to be joined as a party whilst at the same time being granted immunity from costs. If AGCO is joined as a party (which, for the reasons set out above, we object to) then AGCO should be subject to the costs regime in the same way as any other party to the proceedings. Additional costs are already being incurred in responding to the applications that have been made to date.

Yours faithfully,

Michael Brady
Tax Legal Services
KPMG LLP



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