



[2019] UKFTT 0707 (TC)

TC07479

Appeal number: TC/2012/10607

CUSTOMS DUTY – classification “accessories” comprising clothing and other items for use with toys and dolls – appeal allowed in part

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

BUILD-A-BEAR UK HOLDINGS WORKSHOP LIMITED Appellant

- and -

**THE COMMISSIONERS FOR HER MAJESTY’S Respondents
REVENUE & CUSTOMS**

TRIBUNAL: JUDGE HARRIET MORGAN

**Sitting in public at the Rolls Building, Fetter Lane, Holborn, London on 19 to 23
February 2018 and 18 and 19 April 2018**

**Mr Laurent Sykes QC, counsel, instructed by Addleshaw Goddard LLP, for the
Appellant (“BAB”)**

**Mr Owain Thomas QC, instructed by the General Counsel and Solicitor to HM
Revenue and Customs, for the Respondents (“HMRC”)**

Decision in principle

259. Finally, I note that I have made this decision on the correct classification of the items as a matter of principle. BAB asked the tribunal also to determine the quantum of its liability according to the figures it presented on the evidence of Mr Cook.
5 However, my view is that it is premature for the tribunal to make any such determination at this stage. If necessary the parties can apply to the tribunal for further consideration of this issue should there be any outstanding dispute between them once they have considered the impact of this decision and once it is clear whether either party will apply for and be granted permission to appeal and, if so, pending the outcome of
10 any further proceedings.

Conclusion

260. For all the reasons set out above, the appeal is allowed in part to the extent set out above.

261. This document contains full findings of fact and reasons for the decision. Any party
15 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
20 and forms part of this decision notice.

**HARRIET MORGAN
TRIBUNAL JUDGE**

RELEASE DATE: 27 NOVEMBER 2019

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