



Appeal number: UT/2018/0007
UT/2018/0008
UTJR/2017/003

INCOME TAX– Whether appellants entitled to enterprise zone allowances – whether appellants carrying on a business with a view to profit – whether appellants had a legitimate expectation that HMRC would apply practice set out in correspondence

**UPPER TRIBUNAL
(TAX AND CHANCERY CHAMBER)**

**THE QUEEN (on the application of COBALT DATA CENTRE 2 Claimants/Appellants
LLP and COBALT DATA CENTRE 3 LLP)**

COBALT DATA CENTRE 2 LLP

COBALT DATA CENTRE 3 LLP

-and-

**THE COMMISSIONERS FOR HER MAJESTY’S
REVENUE AND CUSTOMS**

Respondents

TRIBUNAL

**MR JUSTICE ZACAROLI
JUDGE JONATHAN RICHARDS**

Sitting in public at The Rolls Building, Fetter Lane, London from 22 May 2019 to 18 June 2019

Adrian Williamson QC, Nicola Shaw QC and Michael Jones, instructed by Macfarlanes LLP for the Claimants/Appellants

Aparna Nathan QC, Stephen Kosmin, Edward Waldegrave, Emma Pearce and Laura Ruxandu, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

MR JUSTICE ZACAROLI
JUDGE JONATHAN RICHARDS
RELEASE DATE: 15 November 2019