



**TC00358**

**Appeal number: LON/07/0104**

**FIRST-TIER TRIBUNAL**

**TAX**

**Olympia Technology Limited**

**Appellant**

**-and-**

**The Commissioners for Her Majesty's Revenue and Customs**

**Respondents**

**DIRECTION**

**At the request of both parties I consent to the DRAFT decision attached being published. The decision will be finalised after the Court of Appeal decision in the cases of *Mobilx*, *Blue Sphere* and *Calltel* and may be subject to amendment. Meanwhile there is no final determination of the appeal and any issues of costs and permission to appeal are deferred until it is finalised.**

**John Avery Jones  
Tribunal Judge**