



73TACD2023

Between:

██████████

Appellant

and

THE REVENUE COMMISSIONERS

Respondent

Determination

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Introduction

1. This matter comes before the Tax Appeal Commission (hereinafter the “Commission”) as an appeal against Notices of Amended Assessment to Income Tax (hereinafter the “Amended Assessments”) raised by the Revenue Commissioners (hereinafter the “Respondent”) on 24 July 2015 for the tax years 2006 and 2007.
2. The total amount of tax under appeal is €19,647.
3. The hearing of this preliminary issue took place on 15 February 2023.

Background

4. Mr [REDACTED] (hereinafter the “Appellant”) is a business man who, together with Mr [REDACTED] purchased lands comprised in Folio [REDACTED] at [REDACTED] in three tranches in 2003, 2005 and 2007.
5. On 3 January 2005 the Appellant and [REDACTED] registered a Partnership for Income Tax, Relevant Contracts Tax and Value Added Tax (hereinafter “VAT”) (hereinafter the “Partnership”). The Partnership was involved in the sale of sites at a development known as [REDACTED] (hereinafter the “sites”) which were comprised in the lands purchased in 2003, 2005 and 2007 by the Appellant and [REDACTED].
6. The Appellant and [REDACTED] were also directors of a company called [REDACTED] (hereinafter the “Company”) which was involved in the construction and sale of houses on the sites at the development known as [REDACTED].
7. The Partnership sold 38 sites to purchasers during 2006 and 2007 totalling €942,731 exclusive of VAT. The details of the sales are set out at **Annex 1** of this determination.
8. In December 2008 the Respondent carried out an audit of the Company during which it became aware that there were two transactions for the sale of the houses at [REDACTED]: one being a contract for the sale of a site by the Partnership and the other being a contract for the construction of a house on the relevant site by the Company.
9. The Respondent established from its records that the Partnership had filed “nil” VAT returns for the relevant periods during which the sales were made. The issue of VAT was dealt with separately between the Parties.
10. As a result the Respondent raised the Amended Assessments which assessed each of the partners in the Partnership on an annual sum of €35,000 in respect of the sales of the sites as follows:

Description	Amount
VAT exclusive sale proceeds	€942,731
Less	
Site Cost 2003	(€260,000)
Site Cost 2005	(€250,000)
Site Cost 2007	(€179,000)
Estimated Costs of Sale	(€113,731)
Total Profit	€140,000
Profit Distribution	
Appellant's Profit 2006	€35,000
██████ Profit 2006	€35,000
Appellant's Profit 2007	€35,000
██████ Profit 2007	€35,000

11. The Amended Assessment raised on 24 July 2015 for 2006 is in the amount of €9,625 and the Amended Assessment raised on 24 July 2015 for 2007 is in the amount of €10,022 totalling €19,647.
12. The Appellant lodged an appeal with the Respondent and by letter dated 1 September 2015 the Respondent notified the Appellant that his appeals could not be accepted because the Partnership had not filed tax returns for the tax years 2005 and 2006.
13. On 16 September 2015 the Partnership submitted returns to the Respondent for 2005 and 2006.
14. On 22 September 2015 the Respondent wrote to the Appellant indicating that the Partnerships returns were not satisfactory because the sale of the sites was not reflected in those returns. The Partnership returns were not subsequently amended.
15. The Commissioner has considered the legislation, case law, the submissions received both written and oral, the documentary evidence and the witness evidence at the oral hearing in making this determination of the preliminary issue raised by the Appellant.

Legislation and Guidelines

16. The legislation relevant to the within appeal is as follows:

Section 18(2)(a) of the TCA1997:

“Tax under Schedule D shall be charged under the following Cases:

Case I — Tax in respect of—

(a)any trade;

...”

Section 65(1) of the TCA1997:

“Subject to this Chapter, income tax shall be charged under Case I or II of Schedule D on the full amount of the profits or gains of the year of assessment.”

Section 1008 of the TCA1997:

(1)In the case of a partnership trade, the Income Tax Acts shall, subject to this Part, apply in relation to any partner in the partnership as if for any relevant period—

(a)any profits or gains arising to that partner from the trade and any loss sustained by that partner in the trade were respectively profits or gains of, and loss sustained in, a trade (in this Part referred to as a “several trade”) carried on solely by that partner, being a trade—

(i)set up or commenced at the beginning of the relevant period, or if that partner commenced to be engaged in carrying on the partnership trade at some time in the relevant period other than the beginning of that period, at the time when that partner so commenced, and

(ii)when that partner ceases to be engaged in carrying on the partnership trade either during the relevant period or at the end of that period, permanently discontinued at the time when that partner so ceases, and

(b)that partner had paid the part that partner was liable to bear of any annual payment paid by the partnership.

(2)(a) (i)For any year or period within the relevant period the amount of the profits or gains arising to any partner from that partner’s several trade,

or the amount of loss sustained by that partner in that trade, shall for the purposes of subsection (1) be taken to be so much of the full amount of the profits or gains of the partnership trade or, as the case may be, of the full amount of the loss sustained in the partnership trade as would fall to that partner's share on an apportionment of those profits or gains or, as the case may be, of that loss made in accordance with the terms of the partnership agreement as to the sharing of profits and losses.

(ii) Where for any year or period within the relevant period the aggregate of the respective amounts (in this subparagraph referred to as the "aggregate") of the profits or gains which under subparagraph (i) are taken as arising to each partner in the partnership is less than the full amount of the profits or gains of the partnership trade for that year or period, then the amount of the difference (in this subparagraph referred to as the "balance") between that full amount and the aggregate shall for the purposes of subsection (1) be apportioned in full between the partners—

(I) in the ratio which is expressed between the partners in relation to the apportionment of the balance, or

(II) where there is no such ratio expressed—

(A) in the same ratio as the ratio which applies between the respective amounts of the profits or gains which, under subparagraph (i), were taken as arising to each partner, or

(B) where no amount of profits or gains was, under subparagraph (i), taken as arising to any individual partner, in equal shares.

(b) Where the year or period (in this paragraph referred to as "the period of computation") for which the profits or gains of, or the loss sustained in, the several trade of a partner is to be computed under this subsection is or is part of a year or period for which an account of the partnership trade has been made up, sections 65 and 107 shall apply in relation to the partner as if an account of that partner's several trade had been made up for the period of computation."

Submissions and Witness Evidence

Appellant's Submissions

17. The Appellant made the following relevant submissions to the Commissioner:
18. The Appellant submitted that there is no disagreement between the Parties in relation to the applicable law in this appeal. The Appellant agreed with the Commissioner that the issues which arises in this appeal are factual ones relating to the ownership of the sites and the question of whether the Partnership or the Company sold the sites.
19. The Appellant submitted that the Partnership was not involved in the selling of the sites. The Appellant additionally submitted that the Partnership sold the sites in trust via the Company.
20. The Appellant submitted that the Company built houses on the Company's sites and that all of the transactions in relation to the sale of the sites and the sale of the houses went through the Company accounts.
21. he Appellant submitted that, if the Commissioner finds that the Partnership was the owner and seller of the sites, certain costs were incurred by the Partnership which were not taken into account by the Respondent when raising the Notices of Amended Assessment. The effect of these costs would be to reduce any profit which the Partnership might have made from the sale of the sites to zero. These costs were set out in a document which was created for the purposes of this appeal which is entitled "Projected Profit and Loss" and which contained a list of the following costs totalling €389,500 which the Appellant claims the Partnership incurred:

- | | |
|----------------------------------|---------------|
| i. Architects costs | €60,000; |
| ii. County Council Contributions | €139,500; |
| iii. County Council Bond | €110,000; and |
| iv. Accountants' fees | €80,000. |

Witness 1 – Mr [REDACTED]

22. The Commissioner heard evidence from Mr [REDACTED] who was responsible for running the Company office during the time in which it built houses on the sites. Mr [REDACTED] gave direct evidence to the Commissioner at the oral hearing as follows:

23. Mr ██████ stated that he supervised the bookkeeper who maintained the books of accounts for the Company. He also stated that he wrote all of the cheques on behalf of the Company. He was not involved in the business of the Partnership and did not have an overview of the Partnership finances.

24. Mr ██████ was asked by the Tax Agent on behalf of the Appellant to comment on a document entitled "Projected Profit and Loss Account" which was a document created for the purposes of this appeal and which included four items of cost relating to the Partnership. He stated that he was involved in obtaining planning permission for the development and that the following costs totalling €389,500 were incurred in obtaining same:

- i. Architects fees of €60,000;
- ii. County Council contributions of €139,500;
- iii. County Council Bond of €110,000 which would have been refunded if the development had been completed which it was not;
- iv. Accountants' fees of €80,000 which remain outstanding.

25. Mr ██████ referred to the abridged Balance Sheet of the Company for the period ending 31 December 2005 and in particular noted that there had been an increase in the Company stocks from €62,800 in the period ending 31 December 2004 to €3,484,016 in the period ending 31 December 2005. He stated that this increase in stocks represented the site stocks and the building stocks of the Company.

26. Mr ██████ referred to the VAT return submitted by the Partnership for the period 1 May 2005 to 30 June 2005 which recorded VAT on sales of €607,000 and VAT on purchases of €607,500. Mr ██████ stated that the VAT on sales returned represented the sale of sites by the Partnership to the Company.

27. Mr S ██████ stated that a loan offer from ██████ to the Company dated 23 August 2004 security of a first legal charge over the site and work in progress at ██████ ██████. This, he stated, implied that the Company had the first legal charge over the site to give to ██████ and that in his view the Company owned the sites at that time.

28. Mr ██████ stated that the Partnership maintained a bank account however he stated that all finances relating to the Partnership and the Company went through the Company's

bank account. In that regard he stated that this was the reason a cheque for €57,000 dated 19 October 2006 which was made out to the Appellant and [REDACTED] was lodged to the Company bank account. He stated that the cheque of 19 October 2006 related to VAT on sales and was declared by the Company in a VAT return submitted to the Respondent by the Company.

29. Mr [REDACTED] referred to a letter dated 28 March 2006 from [REDACTED] Solicitors to a [REDACTED] [REDACTED] which related to the sale to [REDACTED] of "Property: [REDACTED] [REDACTED]". The latter stated as follows:

"We confirm that he have now closed this sale and received the sum of €140,000 (being the entire purchase in this case) from the Solicitors for [REDACTED] and per your telephone instructions of yesterday we are today sending to [REDACTED] County Council the sum of €139,700 in compliance with Financial Condition number 22 of the Grant of Planning Permission dated 25th May 05 for phase 2."

30. Mr [REDACTED] stated that this was the money which was paid to [REDACTED] County Council and that he took it as confirmation that the bond was paid to [REDACTED] County Council.

Witness 2 – The Appellant

31. The Commissioner then heard evidence from the Appellant who gave the following relevant direct evidence to the Commissioner at the oral hearing as follows:

32. The Appellant stated that the Partnership bought the sites and that they were subsequently transferred to the Company. He stated that the Company secured finance initially from [REDACTED] which was subsequently refinanced with [REDACTED].

33. He stated that all of the monies relating to the sites and the development were directed through the Company bank account and were treated as one.

34. The Appellant stated that he was the subject of an audit by the Respondent in or around 2006 or 2007 and that, to the best of his recollection, some minor adjustments arose but that this audit did not pick up on any major issues.

35. The Appellant stated that the Company was also the subject of an audit by the Respondent for the period 2006 to 2009 and that no issues arose as a result of that audit. In particular he stated that no issue was raised by the Respondent in relation to the sites.

36. The Appellant stated that the Company's Abridged Balance Sheet for the period ending 31 December 2005 had stocks of €3,484,016 which represented completed houses, partially completed houses and the sites.
37. The Appellant stated that the Partnership had never prepared a set of accounts because the Partnership had never really traded.
38. In relation to the loan facility from [REDACTED], the Appellant stated that the bank would not have advanced the money unless they got first charge over the sites. He stated that the monies received on foot of the sale of the sites were paid to the bank on foot of the loan offer.
39. The Appellant stated that the €607,000 VAT on sales returned by the Company for the period 1 May 2006 to 30 June 2006 was comprised of VAT on either sales of houses or sites.
40. The Appellant stated that architects fees of €60,000 were paid in relation to the development and that a contribution of €139,500 plus a bond of €110,000 were paid to [REDACTED] County Council in respect of the development.

Witness 3 – Mr [REDACTED]

41. Mr [REDACTED] is an accountant who began acting for the Appellant sometime after the Partnership ceased and the Company ceased trading. Mr [REDACTED] was involved in the Partnership filing outstanding VAT returns for 2006 and 2007 which were submitted to the respondent in 2016. He stated that no records were available relating to the Partnership at the time of the Partnership filing the outstanding VAT returns in 2016 and that the figures which were put in to the VAT returns were figures which were received from the Respondent's caseworker.

Respondent's Submissions

42. The Respondent submitted that the Partnership sold the sites the subject matter of this appeal to individual purchasers. The Respondent submitted that the available documentation and in particular the various Memoranda of Agreement which are available show that the Partnership, and not the Company, sold the sites to individual purchasers. As a result the Respondent submitted that the Partnership was liable to income tax on the profits which arose from the sale of the sites.

Material Facts

43. The burden of proof lies with the Appellant. As confirmed in *Menolly Homes v Appeal Commissioners* [2010] IEHC 49, the burden of proof is, as in all taxation appeals, is on the taxpayer. As confirmed in that case by Charleton J at paragraph 22:-

"The burden of proof in this appeal process is, as in all taxation appeals, on the taxpayer. This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioner as to whether the taxpayer has shown that the relevant tax is not payable."

Agreed Material Facts

44. The following material facts have been agreed between the Parties and the Commissioner accepts same as material facts:

- i. The Appellant together with [REDACTED] purchased lands contained in Folio [REDACTED] [REDACTED] at [REDACTED] in three tranches in 2003, 2005 and 2007.
- ii. On 3 January 2005 the Appellant and [REDACTED] registered the Partnership with the Respondent.
- iii. The Appellant and [REDACTED] were also directors of the Company which was involved in the construction and sale of houses on the sites at the development known as [REDACTED].
- iv. In December 2008 the Respondent carried out an audit of the Company during which it became aware that there were two transactions for the sale of properties at [REDACTED] [REDACTED]: one being a contract for the sale of the site by the Partnership and the other being a contract for the construction a property on the relevant site by the Company.
- v. The Respondent established from its records that the Partnership had filed "nil" VAT returns for the relevant periods during which the sales were made. The issue of VAT was dealt with separately between the Parties.

Material Facts at Issue

45. The following material facts are at issue between the Parties:

- i. The Partnership transferred the ownership of the sites at [REDACTED] comprised in Folio [REDACTED] to individual purchasers and not to the Company;

- ii. The Partnership incurred costs of €389,500 as set out in the documents entitled “Projected Profit and Loss Account”.

The Partnership transferred the ownership of the sites at [REDACTED] comprised in Folio [REDACTED] to individual purchasers and not to the Company:

46. It is not in dispute between the Parties that the Appellant and [REDACTED] purchased the sites at [REDACTED] comprised in Folio [REDACTED] in three tranches in 2003, 2005 and 2007. The Appellant agreed with this under cross examination.
47. Under cross examination the Appellant stated that the Partnership filed its returns for 2006 and 2007 to the Respondent on foot of a letter from the respondent dated 1 September 2015 which informed him that this appeal could not be accepted as the Partnership had not filed its returns for 2006 and 2007. The Appellant stated that the returns submitted contained “nil” for each section because the Partnership did not have any income. He stated that any income which arose in relation to the sites was lodged to the Company accounts and was dealt with in the Company’s returns.
48. Under cross examination the Appellant was taken through a number of contracts for the sale of sites at the [REDACTED] development as follows:
 - i. A Memorandum of Agreement dated 11 August 2005 between the Appellant and [REDACTED] of the one part and [REDACTED] of the other part for the sale and purchase of *“ALL THAT AND THOSE part of the townland of [REDACTED] in the Barony of [REDACTED] otherwise known as Site No. [REDACTED] [REDACTED] being that part the property comprised in Folio [REDACTED] [REDACTED] which is more particularly delineated by a red verge line and numbered 2 on the map annexes hereto”*. The purchase price recorded was €40,000;
 - ii. A Memorandum of Agreement dated 11 August 2005 between the Appellant and [REDACTED] of the one part and [REDACTED] of the other part for the sale and purchase of *“ALL THAT AND THOSE part of the townland of [REDACTED] in the Barony of [REDACTED] otherwise known as Site No. [REDACTED] [REDACTED] being that part the property comprised in Folio [REDACTED] [REDACTED] which is more particularly delineated by a red verge line and numbered 2 on the map annexes hereto”*. The purchase price recorded was €40,000;

49. The Appellant accepted that these contracts were contracts between him and [REDACTED] as Partners and the respective purchasers of the identified sites. The Appellant also accepted under cross examination that there were 38 similar contracts for the sale of sites at [REDACTED] in the years 2006 and 2007 which were between him and [REDACTED] as Partners and various purchasers of identified sites at [REDACTED].

50. The Appellant was also taken through contracts between the Company and purchasers for the purchase of houses which were to be built on the sites at [REDACTED]. In addition [REDACTED] was taken through the Stamp Duty returns submitted in relation to the Memoranda of Agreement. The Appellant agreed with the contents of all of these documents and agreed that the Company had entered into Building Contracts for the construction of houses on the sites which were sold by the Partnership.

51. The Appellant under cross examination pointed to a letter from the solicitor acting on behalf of him and [REDACTED] to [REDACTED] in relation to the site at [REDACTED] which stated the following:

"In compliance with our undertaking dated 6th October 2004 in connection with the loan sanctioned to [REDACTED] and [REDACTED] we enclose herewith cheque in the sum of €17,621.15 being the proceeds of sale of his site by Messrs [REDACTED] and [REDACTED] of €20,000 less the VAT therein of €2,378.85 and would be obliged if you would please lodge this enclosed cheque/sum to the account of our mutual clients Messrs [REDACTED] and [REDACTED] and acknowledge receipt of same.

In compliance with our undertaking dated 6th October 2004 in connection with the loan sanctioned to [REDACTED] we enclose herewith cheque in the sum of €104,532.60 being the net proceeds in connection with the Building Contract between [REDACTED] and [REDACTED] for the construction of the dwellinghouse on this site of €20,000 less the VAT therein of €2,378.85 and would be obliged if you would please lodge this enclosed cheque/sum to the account of our mutual client [REDACTED] and acknowledge receipt of same."

52. The Commissioner notes that the Appellant was surprised at the format of the Memoranda of Agreement and Building Contracts which were put to him and that he stated he had not been aware of the manner in which the Memoranda of Agreement and Building Contracts were structured by the solicitor who handled the sales. The Appellant accepted fully that the signatures on the Memoranda of Agreement in relation to the sites at [REDACTED] were his and [REDACTED]. He stated that he had not seen these documents in

the past. The Appellant accepted that the transactions were structured in a manner such that two separate contracts were entered into those being the Memorandum of Agreement between the Partnership and purchasers in relation to the sites and the Building Contracts between the Company and purchasers in relation to the construction of the houses.

53. On the basis of the evidence before the Commissioner and the facts accepted by the Appellant at the oral hearing, the Commissioner finds that there is no evidence which establishes that the sites were transferred by the Partnership to the Company. The Commissioner finds as a material fact that the documentary evidence establishes that the Partnership transferred the ownership of the sites at [REDACTED] comprised in Folio [REDACTED] to individual purchasers and not to the Company. Therefore this material fact is accepted.

The Partnership incurred costs of €389,500 as set out in the documents entitled "Projected Profit and Loss Account".

54. The Appellant submitted that the Partnership incurred the following costs which were not taken into account by the Respondent when it raised the Amended Assessments:

- i. Architects costs €60,000;
- ii. County Council Contributions €139,500;
- iii. County Council Bond €110,000; and
- iv. Accountants' fees €80,000.

55. The Appellant submitted that these costs should have been deducted from the assessed profit of €140,000 by the Respondent prior to raising the Amended Assessments.

56. No documentary evidence has been submitted to the Commissioner in relation to the claimed architects' costs, County Council Bond or accountants' fees. The Commissioner finds it reasonable to expect that the Appellant would have submitted some form of documentary evidence supporting his claim that the Partnership incurred these costs to include invoices, receipts or bank statements. He did not.

57. In relation to the County Council Contributions cost of €139,500 the Appellant submitted that the letter of 28 March 2006 from [REDACTED] Solicitors is evidence that the Partnership paid the amount of €139,500 to [REDACTED] County Council. This is the only documentary evidence submitted to the Commissioner in relation to this claim.

58. The Commissioner notes that the Appellant accepted in evidence that the contracts for the sale of the sites establish that the Partnership sold the sites to individual purchasers and that the Company entered into Building Contracts for the construction of houses with individual purchasers. The list of the various sale price amounts for the sites sold by the Partnership is set out at **Annex 1** of this determination. The contents of this list were accepted by the Appellant under cross examination. In that list the sale price of the site known as number ■ is €17,621 exclusive of VAT. No evidence has been put before the Commissioner which establishes that the Partnership was paid €140,000 for the site known as No ■ and the Commissioner finds that the Appellant has not discharged the burden of proof in this regard.

59. Therefore, the Commissioner finds that the Appellant has not established that the Partnership incurred costs of €389,500 as set out in the documents entitled "Projected Profit and Loss Account". This material fact is not accepted.

60. For the avoidance of doubt, the Commissioner has found the following material facts in this appeal:

- i. The Appellant together with ■ purchased lands contained in Folio ■ at ■ in three tranches in 2003, 2005 and 2007.
- ii. On 3 January 2005 the Appellant and ■ registered the Partnership with the Respondent.
- iii. The Appellant and ■ were also directors of the Company which was involved in the construction and sale of houses on the sites at the development known as ■.
- iv. In December 2008 the Respondent carried out an audit of the Company during which it became aware that there were two transactions for the sale of properties at ■: one being a contract for the sale of the site by the Partnership and the other being a contract for the construction a property on the relevant site by the Company.
- v. The Respondent established from its records that the Partnership had filed "nil" VAT returns for the relevant periods during which the sales were made. The issue of VAT was dealt with separately between the Parties.
- vi. The Partnership transferred the ownership of the sites at ■ comprised in Folio ■ to individual purchasers and not to the Company.

Conclusion

61. As there was no matter of law at issue between the Parties and the diversion between the Parties rested on the questions of (i) whether the Partnership transferred the ownership of the sites at [REDACTED] comprised in Folio [REDACTED] to individual purchasers or to the Company and (ii) whether the Partnership incurred costs of €389,500 as set out in the documents entitled "Projected Profit and Loss Account". This appeal was therefore based on material fact issues. The Commissioner has found the material facts as set out at paragraph 59 of this determination.

62. As a result of the material facts found by the Commissioner, the Appellant has not succeeded in discharging the burden of proof required to establish that the Amended Assessments raised by the Respondent were incorrect.

Determination

63. The Commissioner determines that the Appellant has not discharged the burden of proof in this appeal and that the Appellant has not succeeded in showing that the relevant tax was not payable.

64. The Commissioner notes that the Appellant will be disappointed with the outcome of this appeal. The Appellant was correct to check to see whether his legal rights were correctly applied.

65. The Commissioner appreciates the manner in which the Appellant gave evidence at the oral hearing and in particular the Commissioner appreciates the manner in which the Appellant accepted the contents of the various documents which were put to him.

66. This Appeal is determined in accordance with Part 40A of the TCA1997 and in particular sections 949AK thereof. This determination contains full findings of fact and reasons for the determination. Any party dissatisfied with the determination has a right of appeal on a point of law only within 42 days of receipt in accordance with the provisions set out in the TCA1997.



Clare O'Driscoll
Appeal Commissioner
21 September 2023

The Tax Appeals Commission has been requested to state and sign a case for the opinion of the High Court in respect of this determination, pursuant to the provisions of Chapter 6 of Part 40A of the Taxes Consolidation Act 1997

Annex 1

Site Number	Closing Date per Stamping Document ST21	Site Price Excluding VAT €
2	29/11/2007	35,242
3	18/09/2006	35,242
4	29/08/2006	35,242
5	16/02/2007	35,242
6	20/02/2006	26,432
7	07/10/2009	26,432
8	26/06/2006	26,432
9	07/03/2006	17,621
10	10/03/2006	17,621
11	25/11/2005	17,621
12	01/03/2003	17,621
13	23/06/2006	26,432
14	05/05/2006	26,432
15	02/04/2007	26,432
16	05/09/2006	26,432
17	09/05/2006	26,432
18	21/12/2005	26,432
19	06/04/2006	26,432
20	26/09/2005	26,432
21	10/05/2007	26,432
22	08/05/2006	26,432
23	03/10/2005	26,432

24	22/11/2005	26,432
25	06/04/2006	26,432
26	28/04/2006	26,432
27	22/10/2006	26,432
28	03/02/2006	26,432
31	15/12/2006	17,621
32	02/04/2008	17,621
33	08/08/2007	17,621
34	04/05/2007	17,621
35	24/08/2000	17,621
36	01/02/2007	17,621
38	05/02/2007	17,621
39	31/07/2007	26,432
40	02/10/2007	26,432
49	10/10/2007	26,432
52	15/10/2007	26,432
	Total	942,731