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Date 30 October 2013

Our ref

Your ref

Dear Sir,

I am now in a position to conclude my review in regards the decision to apportion a civil evasion penalty onto you under Section 61 VATA 1994 as notified to you in a letter dated 25 July 2013.

Although Martyn F. Arthur, Forensic Accountants Ltd is your appointed agent I am statutorily required to notify you of the conclusion of my review. I have sent your agent a copy of this letter.

Having reviewed the matter, I am satisfied that the decision to apportion the penalty onto you was incorrect and this decision is to be cancelled.

Yours faithfully

Appeals and Reviews

Cc Martyn F. Arthur, Forensic Accountants Ltd
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