



**HM Revenue  
& Customs**

**HM Revenue and Customs  
Complaints Service Reply (PAYE & SA)**  
PO Box 4363  
CARDIFF  
CF14 8JF

Martyn F. Arthur Ltd  
Forensic Accountants  
23 Bryneglwys Gardens  
PORTHCAWL  
Bridgend  
CF36 5PR

**Tel** 03000 527 128  
Mon – Thurs 8.30 – 17.00  
Friday 8.30 – 16.30

**Fax** 03000 527305

[www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus)

**Date** 14 February 2014

Dear Mr Arthur

Thank you for your letter of 6 January 2014. I am sorry for the delay in replying. I am also sorry to hear of the problems Mr [REDACTED] has experienced in his dealings with us.

I understand you are unhappy because we have refused your claim to have the underpaid tax for 2007-08, 2008-09 and 2009-10 given up under ESC A19.

We have now carried out a further review of what has happened. I am pleased to tell you that we can give up all of the tax we are asking Mr [REDACTED] to pay for those years. [REDACTED]

Information is available in large print, audio tape and Braille formats.  
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