



HM Revenue & Customs

Local Compliance Small & Medium Enterprises

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Phone 020 8633 4491
08.30am to 5.00pm Monday to Friday

Fax 020 8633 4403

www.hmrc.gov.uk

Date
Our ref
Your ref

Dear Sir

Limited _____

Thank you for your faxed letter dated 26 January 2012, received here on the 31st.

We did subsequently discuss matters over the telephone, specifically the quantum of the global offer in full and final settlement. It was agreed between us that an offer of £50,000 would be acceptable to both parties and you would recommend this to your client for acceptance.

I have today written to your client with a view to concluding matters and I enclose a copy of this letter, which I hope is self explanatory. You will note that I will require a signed Letter of Offer to finally conclude matters, which as you appreciate is normal in such circumstances.

Finally I recently returned the balance of all the records that were submitted to me directly to _____ so hopefully this will include what he is looking for.

Yours faithfully

HM Inspector of Taxes

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

Director: Chris Simpson





HM Revenue & Customs

**Local Compliance
Small & Medium Enterprises**
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Date
Our ref

Dear Mr [REDACTED]

In order that I may consider bringing my enquiries to some conclusion I need the following documents-

1. A Statement of your Assets and Liabilities at a date that is convenient to you – would you please enter the actual date you have chosen on the appropriate section of the attached document.
2. I require you to confirm to me that you have told me everything that is relevant to your own tax affairs and those of the Company, [REDACTED] Catering Limited. Would you please ensure that you carefully read the notes on the reverse of the attached Certificate of Full Disclosure before signing and dating the document.

As a way forward to final settlement, I have discussed the overall offer I would be prepared to recommend for acceptance to the Board of HM Revenue & Customs with your accountant, Mr Arthur. I understand that he is going to recommend to you a global offer of £50,000 should be made, allowing credit for the payments you have made to date of £47,140, with the net result a balance of £2,860 would become due. This is of course conditional on the submission of the documents at 1 and 2 above and my being satisfied with the details of these. I would then send you what is called a Letter of Offer which is a contractual settlement, but we can deal with this issue once all other matters are in place.

I return with thanks various dividend vouchers you submitted at the outset of the enquiries.

I have copied this letter to your accountant, Mr Arthur.

Finally if there are any matters that you are uncertain over, or wish to discuss by all means feel free to telephone me.

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Yours sincerely



HM Inspector of Taxes