



HM Courts  
& Tribunals  
Service

HM Courts & Tribunals Service

First-tier Tribunal (Tax)

3<sup>rd</sup> Floor Alexandra House

14-22 The Parsonage

Manchester

M3 2JA

Tel: 0161 833 5110

Email: [taxappealsman@hmcts.gsi.gov.uk](mailto:taxappealsman@hmcts.gsi.gov.uk)

Website: [www.justice.gov.uk/tribunals/tax](http://www.justice.gov.uk/tribunals/tax)

Martyn F Arthur Forensic Accountant Ltd  
Martyn Arthur  
23 Bryneglwys Gardens  
Porthcawl  
CF36 5PR

26 April 2012

Dear Sir/Madam

**APPELLANT :**  
**OUR REF :**

A Tribunal determined the above appeal on 11 April 2012 at Manchester, Tribunals Service, Tax, Alexandra House, 14-22 The Parsonage, Manchester, M3 2JA. I enclose a copy of the decision notice. Please note that this is a full decision notice.

I have also enclosed an information sheet which explains what you may do if you are not satisfied with the decision.

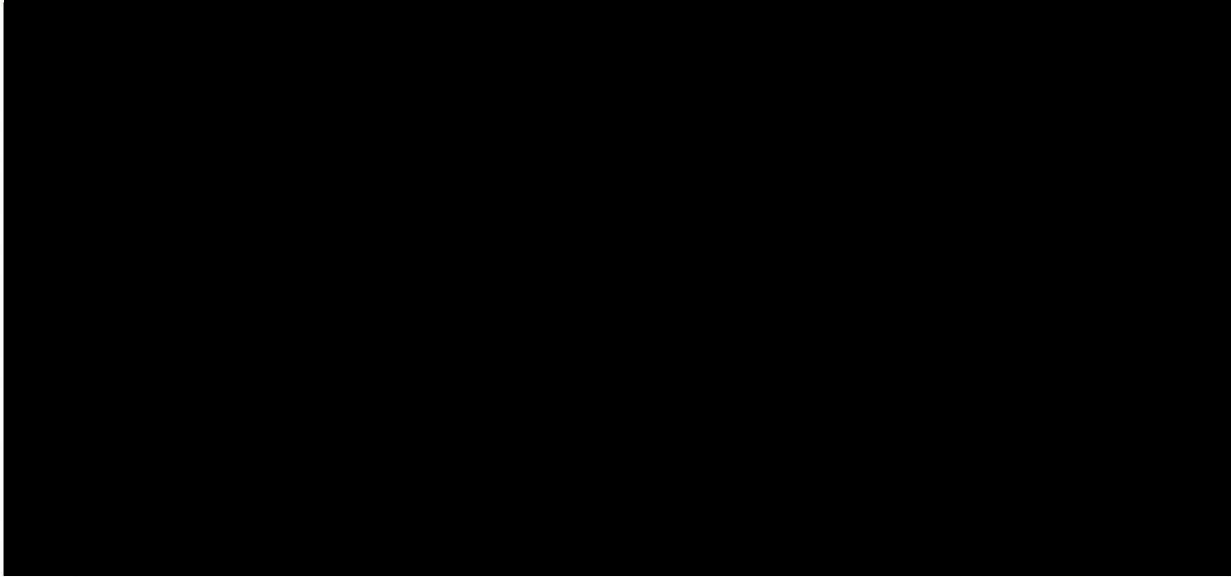
Yours faithfully

[Redacted Signature]

Tribunal Clerk



INVESTOR IN PEOPLE



15

**Conclusion**

37. I have found as a fact for the reasons given above that the appellant did take reasonable care to avoid the inaccuracy in his tax return for 2008-09. In those circumstances I cancel HMRC's decision to impose a penalty and allow the appeal.

20 38. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)"  
25 which accompanies and forms part of this decision notice.



30

**TRIBUNAL JUDGE**

**RELEASE DATE:** 26 April 2012

35