



HM Courts
& Tribunals
Service

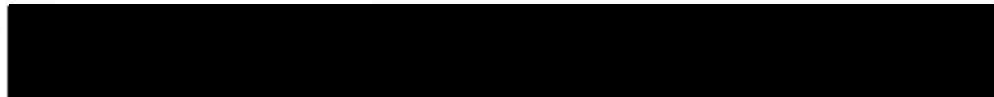
HM Courts & Tribunals Service
First-tier Tribunal (Tax)
2nd Floor
54 Hagley Road
Birmingham
B16 8PE

Tel: 0845 223 8080
Email: taxappeals@hmcts.gsi.gov.uk
Website: www.tribunals.gov.uk/tax

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

Dear Sir/Madam

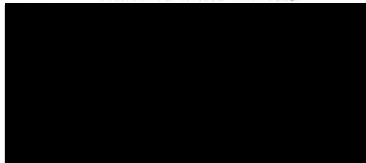
APPELLANT :
OUR REF :



A Tribunal determined the above appeal on 24 June 2011 at Tribunals Service, 4th Floor, Temple Court, 35 Bull Street, Birmingham, B4 6EQ. I enclose a copy of the decision notice. Please note that this is a summary decision notice.

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

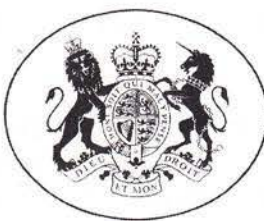
Yours faithfully



Tribunal Clerk



INVESTOR IN PEOPLE



Appeal number TC/2010/00617

FIRST-TIER TRIBUNAL

TAX

[REDACTED]

Appellant

- and -

**THE COMMISSIONERS FOR HER MAJESTY'S
REVENUE AND CUSTOMS**

Respondents

TRIBUNAL: [REDACTED]

Sitting in public at Birmingham on 24/06/2011

Having heard Mr Arthur for the Appellant and Ms [REDACTED] for the Respondents

1. The Tribunal decided that the appeal is allowed.
2. There were two issues: the first in relation to cash deposits was conceded by HMRC. The second was in relation to the disallowance of wages of £2275 for the year to 5th April 2004 to [REDACTED]. We concluded that the wages were paid and properly allowable. We accepted the Appellant's oral evidence that the sums were paid as wages; it was plain that [REDACTED] had skills, as a trainee accountant, that the Appellant needed and which justified such wages.
3. The parties told us that they had agreed that the effect of the above conclusion is that there are additional undeclared profits as set out in the table at paragraph 15 (Proposal one) of

Mr Arthur's submissions. Our decision is therefore that those figures should be applied in calculating the tax due.

4. This document contains a summary of the findings of fact and reasons for the decision. A party wishing to appeal against this decision must apply within 28 days of the date of release of this decision to the Tribunal for full written findings and reasons. The parties are referred to "Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)" which accompanies and forms part of this decision notice.



TRIBUNAL JUDGE

RELEASE DATE: 30.06.2011

© CROWN COPYRIGHT 2011