

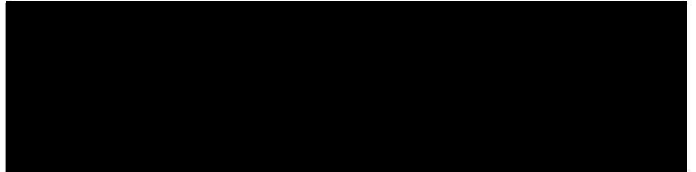


HM Courts & Tribunals Service

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Mr. M F Arthur
Forensic Accountants Ltd
23 Bryneglwys Gardens
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Bridgend
CF36 5PR



Dear Mr. Arthur

About the CHILD TAX CREDIT appeal for Miss 

I enclose further evidence for the appeal.

If you need to contact me, please quote the national insurance number which is at the top of this letter.

Yours sincerely


Clerk to the Tribunal



**FIRST-TIER TRIBUNAL
SOCIAL SECURITY**

Held at Ashford

on : 19 March 2012

Before :

Appellant:		Tribunal Ref.	
Respondent:	HMRC		

DECISION NOTICE

The appeal is allowed..

The decision of HMRC issued on 07-03-2011 and 14-03-2011) is set aside.

Miss [REDACTED] is entitled to claim tax credits as a single person from 16-04-2009.

Having carefully considered all of the evidence and having had the benefit of considerable additional evidence and clear and direct evidence from Miss [REDACTED] it was decided that Miss [REDACTED] and Mr [REDACTED] were not living together as a couple from 16-04-2009 to 11-11-2009 and that they were not a couple within the meaning of Section 3 (5A) Tax Credits Act 2002. Miss [REDACTED] was entitled to claim Tax Credits from 16-04-2009 as a single applicant in accordance with Section 3 (1) and (3) Tax Credits Act 2002.

Signed Tribunal Judge: [REDACTED]	Date: 19/3/2012
<i>Decision Notice issued to</i>	<i>Appellant on: 19/3/2012</i>
	<i>Respondent on: 19/3/2012</i>