



**HM Revenue
& Customs**

HM Revenue & Customs
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Date
Our ref
Your ref

Dear Sir

Mr P

I refer to my letter of 9 October 2012.

I have now undertaken a further review of earlier instances of relevant contact between [REDACTED] and HMRC.

I can agree that earlier amended returns filed at Bury Enquiry Centre appear to have been subsequently mislaid, and that this and the issues associated with your client's dyslexia, have substantially contributed to the eventual late submission of the revised return.

In the circumstances, I will now by concession accept the amended 2006-2007 return, and will re-calculate liability, based on the revised self-employment entries therein.

The resultant overpayment will be repaid direct to [REDACTED] shortly.

Thank you for your co-operation in this matter.

Yours faithfully

Technical Inspector

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