



**TC04563**

**Appeal number: TC/2013/847**

*INCOME TAX -- parties requesting formal determination of figures on appeal determined in principle*

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

**Mr KA MAN PANG**

**Appellant**

**- and -**

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

**Respondents**

**TRIBUNAL: Judge Peter Kempster  
Mrs Shameem Akhtar**

**Sitting in public at Centre City House, Birmingham on 4 August 2015**

**Mr Simon Poon (N (14) Limited) for the Appellant**

**Mr Philip Osborne (HMRC Appeals Unit) for the Respondents**

## DECISION

1. In our decision notice issued on 15 October 2014 allowing the appeals in part ([2014] UKFTT 964 (TC)) we granted leave to the parties to approach the Tribunal for determination of exact figures.
2. Mr Poon confirmed that he agreed the arithmetic of the table of calculations in HMRC's letter to his firm dated 6 October 2014.
3. The figures are determined as follows:

Tax year	Revised income tax	Revised penalty
	£	£
2006-07	8,538.20	2,561.46
2007-08	8,686.31	2,605.90
2008-09	4,921.00	1,980.71
2009-10	4,914.00	1,977.89

4. 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)" which accompanies and forms part of this decision notice.

**PETER KEMPSTER**  
**TRIBUNAL JUDGE**

**RELEASE DATE: 06 AUGUST 2015**