

Local Compliance
 Personal & CGT Compliance
 Weardale House
 Washington
 NE37 1LW

Professor M Klein
 12 Swansea Close
 Liverpool
 L19 2HF

Phone 0191 4198934
 Reference number LC/PTC/SO650/7196569927N
 C
 Date 2 February 2012

Notice of assessment for the year ended 5 April 2009

Amount charged by this assessment	£3,768.00
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I am sending this assessment to you because you have told us that you have additional tax to pay that you had not told us about. This assessment allows us to collect the additional tax.
 I enclose a copy of my calculation showing the amount charged by this assessment. I have also included this amount on your Self Assessment statement.

About your adviser

I have sent a copy of this notice to your advisers, Stanbridge Associates Ltd.

Paying what is due

Please make sure that you pay the amount shown at the top of this assessment by 3 March 2012.

If you do not pay all the tax that is due within 28 days of the date it should be paid, we will add a surcharge. A surcharge is an extra amount of money that you will have to pay as well as the tax that is due. The surcharge will be an amount equal to 5% of the tax that you have not paid. If you still have not paid all the tax due within 6 months of the date it should have been paid, we will add an additional surcharge. The additional surcharge will be 5% of the tax that is still due.

Interest we charge for paying late

We charge interest on any tax that is paid late. We show any interest charges on your Self Assessment statement. We will charge you interest on the above amount from 31 January 2010 until the date it is paid.

How to pay

We recommend that you pay us electronically. There are two ways of doing this, either by online Direct Debit, or by online debit or credit card payment. You can find more details on our website at www.hmrc.gov.uk/payinghmrc/index.htm

If you would prefer to pay by post, please send a cheque made payable to HM Revenue & Customs to:

HM Revenue & Customs
 Accounts Office Shipley
 BRADFORD
 BD98 1YY

If you pay by cheque, please write the tax reference number and the full name of the person the payment relates to on the back of the cheque.

If you think you may have problems paying, you can find help at www.hmrc.gov.uk/payinghmrc/problems/cantpay.htm or you can call our payment helpline on 0845 366 1204.

What to do if you disagree

If you disagree with this assessment, you can appeal. To do this, you need to write to us within 30 days of the date on this assessment, telling us why you think our decision was wrong. We will then contact you to try to settle the matter. If we cannot come to an agreement, we will write to you and tell you why. You can then either:

- have the matter reviewed by someone who has not previously been involved, or
- ask an independent tribunal to decide the matter.

If you opt for a review you can still go to the tribunal if you are not satisfied with the outcome.

If you appeal you can ask for payment of all or part of the tax in dispute to be postponed until the matter is resolved. If you want to apply for postponement, please tell us the amount of tax that you think you are being overcharged and the reasons why you think you should not have to pay this. Interest will continue to be added to any unpaid tax that is found to be due once the dispute is settled.

You can find more information about your appeal and review rights in factsheet HMRC1 HM Revenue & Customs decisions – what to do if you disagree. You can get this factsheet by downloading it from our website at www.hmrc.gov.uk/factsheets/hmrc1.pdf or by phoning our orderline on 0845 9000 404.



Mrs V Collins

Officer

Tax calculation for 2008-09 (year ended 5 April 2009)

Income received (before tax taken off)	77,380.00
Total for all employments (pay + benefits less expenses)	77,380.00
Minus	
Personal Allowance	6,035.00
Total	71,345.00
How I calculated your Income Tax	
Pay, Pensions, Profit etc £34,800.00 @ 20%	6,960.00
Pay, Pensions, Profit etc £36,545.00 @ 40%	14,618.00
Income Tax Due (Higher of A or B)	21,578.00
Income Tax Due	21,578.00
Plus Class 4 Insurance Contributions @ 8%	0.00
Plus Class 4 Insurance Contributions @ 1%	0.00
Minus Tax Taken off	
From all employments	17,810.00
Total Tax Deducted at Source	17,810.00
Total Tax deducted	17,810.00
Income tax and Class 4 National Insurance Contributions Due (C)	3,768.00
Tax and Class 4 National Insurance Contributions due (C+D)	3,768.00
Plus tax already refunded in the year	0.00
Total Tax and Class 4 National Insurance Contributions due	3,768.00
New total (E)	

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Phone 0191 4198934
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 C
 Date 2 February 2012

Notice of assessment for the year ended 5 April 2008

Amount charged by this assessment	£3,826.80
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Tax calculator, for 2007-08 (year ended 5 April 2008)

New total (E)	
Income received (before tax taken off)	
73,167.00	Total for all employments (pay + benefits less expenses)
73,167.00	Total Income Received
Minus	
5,225.00	Personal Allowance
67,942.00	Total
67,942.00	Total income on which tax is due
223.00	Pay, Pensions, Profit etc £2,230.00 @ 10%
7,121.40	Pay, Pensions, Profit etc £32,370.00 @ 22%
13,336.80	Pay, Pensions, Profit etc £33,342.00 @ 40%
20,681.20	Income Tax Due
0.00	Income Tax due after Allowances and Reliefs
20,681.20	Income Tax Due (Higher of A or B)
0.00	Plus Class 4 Insurance Contributions @ 8%
0.00	Plus Class 4 Insurance Contributions @ 1%
Minus Tax Taken off	
16,854.40	From all employments
16,854.40	Total Tax Deducted at Source
3,826.80	Income tax and Class 4 National Insurance Contributions Due (C)
0.00	Taxable Capital Gain
3,826.80	Tax and Class 4 National Insurance Contributions due (C+D)
0.00	plus tax already refunded in the year
3,826.80	Total Tax and Class 4 National Insurance Contributions due

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12 Swansea Close
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L19 2HF

Phone 0191 4198934
8.30am to 5.00pm Monday to Friday
Fax 0191 4198897

hmrc.gov.uk

Date 2 February 2012
Our ref LC/PTC/SO650/7196569927/VC
NI Number SH184911D

Dear Professor Klein

Thank you for your letter of 2 January 2012.

I am pleased that you now agree the figures of assessable benefit in respect of the beneficial loan provided to you by Liverpool University.

I am also pleased to advise you that I do not intend to pursue any additional income tax liabilities for the year 2006/07 or charge a penalty in respect of the additional tax due for the later years. My review is now completed.

I enclose Revenue Assessments for the years 2007/08 and 2008/09 together with a copy of your self assessment statement which shows separately the additional amount of income tax due and the interest arising on the further liability for each year.

Your completed self assessment returns for later years, when processed, will collect the additional liabilities for these years.

Thank you for your help during my review.

If you contact us, please quote your National Insurance number and provide a daytime phone number.

Yours sincerely



Mrs V Collins
Officer

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Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Local Compliance
 Personal Tax Compliance
 Weardale House
 Washington
 Tyne & Wear
 NE37 1LW
 Telephone 0191 419 8930
 Tax Ref 7196569927
 Your Ref

PROFESSOR M KLEIN
 12 Swansea Close
 Liverpool
 L19 2HF

Date of statement 01 Feb 2012
 Re: Issue date 1 February 2012

Summary

Date	Transactions	Amount
02 DEC 2011	Balancing payment due for year 09/10 Return recorded in error 23 JAN 12	61200.40
	Amount due after any adjustment etc	0.00
	Balance	61200.40
10 JAN 2012	1st Fixed Penalty for Late Return 09/10 From payment £100.00 made 03 JAN 12	100.00
	Balance	100.00
02 DEC 2011	1st payment on account due for year 10/11 Adjustment following 09/10 Amendment	30600.20
	Amount due after any adjustment etc	0.00
	Balance	30600.20
02 DEC 2011	2nd payment on account due for year 10/11 Adjustment following 09/10 Amendment	30600.20
	Amount due after any adjustment etc	0.00
	Balance	30600.20
	Balance before allocation to sums becoming due	0.00
	Balance of account at 01 FEB 12	0.00
	Becoming due	0.00
31 JAN 2009	Assessment for Tax year 07/08 Plus interest up to 01 FEB 12	3826.80
	Balance	337.53
31 JAN 2010	Assessment for Tax year 08/09 Plus interest up to 01 FEB 12	3768.00
	Balance	226.38
21 FEB 2012	Late Filing Penalty for 10/11 Balance	100.00