



TC02294

Appeal number: TC/2009/15303

National Insurance Contributions – decision in principle already given – decision on amount of contributions to be credited pursuant to original decision in principle

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

BOGDAN MACIEJ HUDZIEC

Appellant

-and-

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

Respondents

TRIBUNAL: JUDGE KEVIN POOLE

Final decision issued following written submissions from the parties as to the effect of the Tribunal's decision in principle issued on 30 December 2011.

DECISION

Introduction

1. This is a final decision on the amounts to be credited to the Appellant's National Insurance contribution record in accordance with the Tribunal's decision in principle released on 30 December 2011 ("the 2011 decision").
2. In the 2011 decision, the Tribunal made findings of fact as to the amounts of earnings in respect of which the Appellant was entitled to be credited with Class 1 National Insurance contributions, and directed that once HMRC had calculated the amounts of such contributions to be credited, the parties were at liberty to apply for a final determination of the relevant amounts in the event of disagreement.
3. On 10 July 2012, pursuant to a direction of the Tribunal issued on 20 June 2012, HMRC issued a detailed calculation of the amounts to be so credited.
4. By letter dated 6 August 2012, the Appellant made representations on the calculation produced by HMRC.

Matter for final determination

5. The Appellant takes no issue as such with any of the calculations set out by HMRC in their detailed calculation dated 10 July 2012. That is to say that if the earnings figures set out in that calculation are correct, the Appellant does not dispute the calculation of the National Insurance contributions that HMRC say are to be credited to him as a result.
6. The essence of the Appellant's representations is that the Tribunal's findings of fact made in the 2011 decision are wrong and the Appellant in fact earned more during his period of employment at the Duke of York public house during the year 1988-89 than the Tribunal found in the 2011 decision. The Appellant has provided new evidence (in the form of copies of pages from an old building society pass book and written assertions as to his detailed working pattern) which he says supports his claim that he earned more during 1988-89 than the Tribunal found to be the case in the 2011 decision.
7. The Appellant takes no issue with any of the other calculations set out in HMRC's detailed calculation dated 10 July 2012.

Discussion and decision

8. The Appellant effectively asks the Tribunal, on the basis of the account of his weekly activities given in his letter dated 6 August 2012, to change its findings of fact as to the actual amounts earned by the Appellant during his period of employment at the Duke of York public house in 1988-89.
9. The findings of fact set out in the 2011 decision were made after a full hearing at which the Appellant was given the opportunity to adduce all the evidence he

wished in support of his case. The interests of justice require that a party should not be given the opportunity to produce new evidence after a hearing if he does not like the outcome, and wishes he had made greater efforts to produce all relevant evidence at the hearing. I see no proper basis upon which the findings of fact set out in the 2011 decision should be disturbed and therefore there is no basis for altering the detailed calculations put forward by HMRC on 10 July 2012.

10. I therefore finally determine that the amounts of the Class 1 National Insurance contributions to be credited to the Appellant are as set out in HMRC's detailed calculation dated 10 July 2012.

11. 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.

**KEVIN POOLE
TRIBUNAL JUDGE**

RELEASE DATE: 19 September 2012