



TC06899

Appeal number: TC/2011/06756

INCOME TAX – residence- full time work abroad –distinct break in pattern of life – emoluments from employment – founder’s fee – restricted shares – share options – principle of territoriality – discovery - staleness

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

MR JOHN CHARMAN

Appellant

- and -

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

Respondents

**TRIBUNAL: JUDGE RACHEL SHORT
MRS SHAMEEM AKHTAR**

Sitting in public at Taylor House, 88 Rosebery Avenue, London from 25 September 2018 to 10 October 2018

Ms Nicola Shaw QC and Mr Michael Jones of Gray’s Inn Tax Chambers, instructed by Withers LLP for the Appellant

Mr Akash Nawbatt QC and Mr Sebastian Purnell, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

