



**TC06452**

Appeal number: **TC/2012/00708**

*INCOME TAX – whether the appellant had ceased to be non-UK resident by  
5 April 2005 – appeal dismissed*

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

**MR JAMES GLYN**

**Appellant**

**- and -**

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

**TRIBUNAL:    JUDGE HARRIET MORGAN  
                  MRS JO NEILL**

**Sitting in public at the Royal Courts of Justice on 10 to 13 December 2016**

**Mr Patrick Way QC and Ms Emma Chamberlain, counsel instructed by Pinsent  
Masons, for the Appellant**

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





















































































































































5 However, whilst that is not to be ignored, given that a person may be resident in more than one location, it is not a question of simply measuring the amount of time spent in or the quantity or scale of a person's ties with one place compared with the other. It is a question of whether, in all the circumstances of Mr Glyn's life, his existing ties with the UK were so substantially loosened that he made a distinct break with the UK. For all the reasons set out we consider they were not.

*Conclusion*

327. For all the reasons set out above, the appeal is dismissed.

10 328. 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)" 15 which accompanies and forms part of this decision notice.

**HARRIET MORGAN  
TRIBUNAL JUDGE**

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**RELEASE DATE: 18<sup>th</sup> APRIL 2018**