

# HM Revenue & Customs decisions – what to do if you disagree

## Disagreeing with an HMRC decision

This factsheet tells you what you can do if you do not agree with one of our tax decisions and about appealing to the independent tax tribunal. It applies to tax decisions made on or after 1 April 2009.

This factsheet relates to tax decisions. If your decision relates to:

- tax credits you should go to [www.hmrc.gov.uk/taxcredits/things-go-wrong/complaints-appeals/appealing.htm](http://www.hmrc.gov.uk/taxcredits/things-go-wrong/complaints-appeals/appealing.htm)
- Child Benefit you should go to [www.hmrc.gov.uk/childbenefit/if-things-go-wrong/complaints-appeals/how-to-appeal.htm](http://www.hmrc.gov.uk/childbenefit/if-things-go-wrong/complaints-appeals/how-to-appeal.htm)
- Child Trust Fund you should go to [www.gov.uk/child-trust-funds/overview](http://www.gov.uk/child-trust-funds/overview)
- restoration of seized goods you should refer to Notice 12A which you can find on our website. Go to [www.hmrc.gov.uk/customs/seized-goods.htm](http://www.hmrc.gov.uk/customs/seized-goods.htm)

## Tell us now if you disagree

When we make a decision which you can appeal against, we will write and tell you. We will also explain how we arrived at the decision and tell you about your rights of appeal. If you do not agree with the decision, write and tell us straightaway, but in any event, within 30 days of the decision. In direct tax this is known as an 'appeal to HMRC'.

You do not have to do this yourself. An accountant or other adviser can do this on your behalf.

If you have further information or you think we have missed something, please tell us. If you do:

- we will tell you if this information changes our decision
- if it does not change our decision, we will explain why

We find that most disagreements are resolved by discussing them with us.

## What to do if we cannot reach agreement

If you are not satisfied with the outcome of our discussions you can:

- have your case reviewed by a different officer from the one who made the decision
- have your case heard by an independent tax tribunal

If you opt to have your case reviewed you will still be able to appeal to the tribunal if you disagree with the outcome.

## How a review works

You can choose whether or not to have a review. Either:

- we will offer you a review (in which case you will have 30 days to tell us if you want one)
- if we have not offered you a review, you can ask us to carry one out at any stage during our discussion about the dispute

If you tell us that you want a review we will complete it within 45 days unless we agree another time with you. Reviews are carried out by HMRC staff not previously involved in the matter that you are disputing. You will have a chance to provide further information about your case. You cannot ask the tribunal to hear your case until the time limit has expired or we have told you the outcome of the review.

### In this factsheet 'direct tax' includes

- Annual Tax on Enveloped Dwellings (ATED)
- Capital Gains Tax
- Corporation Tax
- Income Tax
- Inheritance Tax
- National Insurance contributions
- Petroleum Revenue Tax
- Stamp Duty Land Tax
- statutory payments, and
- Student Loan repayments.

It also includes tax collected under Pay As You Earn (PAYE) and the Construction Industry Scheme

### In this factsheet 'indirect tax' includes

- Aggregates Levy
- Air Passenger Duty
- Alcoholic Liquor duties
- Amusement Machine Licence Duty
- Bingo Duty
- Climate Change Levy
- Counter-Terrorism decisions
- Customs Duty
- Gaming Duty
- General Betting Duty
- Hydrocarbon Oils Duties
- Insurance Premium Tax
- Landfill Tax
- Lottery Duty
- Money laundering decisions
- Pool Betting Duty
- Remote Gaming Duty
- Tobacco Products Duty
- Value Added Tax (VAT)

Appeals against certain information notices and against penalties for not complying with them follow the direct tax process.

This factsheet does not include decisions about the refusal to restore seized goods or agreement to restore goods, whether subject to a condition or not.

Once the review is complete, we will write and tell you the outcome, and explain our reasons. (If we cannot complete our review within 45 days, or any time we agreed with you, we will write and tell you.) You then have 30 days to ask the tribunal to hear your case.

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## Appealing to the tribunal

If you do not want a review, or you do not agree with the review conclusion, you can appeal to a tribunal. The tribunal is independent and independently appointed expert tax judges and/or panel members will hear your case. The tribunal is administered by the Tribunals Service which is part of the Ministry of Justice.

To appeal to the tribunal you must normally write to the Tribunals Service within 30 days of our decision letter. Or, if you have opted for a review, within 30 days of our letter telling you of the conclusions of our review either by:

- completing a Tribunals Service appeal form available from the Tribunals Service website
- phoning the Tribunals Service for a copy
- writing to the Tribunals Service

The Tribunals Service will either:

- arrange a hearing to decide your appeal
- in more straightforward cases, decide the appeal on the basis of information sent by you and us without the need for a hearing

More information about tribunals and tribunal hearings is available from the Tribunals Service website.

If you want your case heard by the tribunal and it is a direct tax case, you must have appealed to HMRC first.

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## Payment of tax during reviews and appeals

If the decision is about a direct tax matter you can usually ask us to postpone part or all of the tax in dispute until the appeal is settled. An appeal may be resolved by being settled by agreement between you and HMRC or decided by the tribunal. You must then pay the tax due in line with the tribunal's decision or the agreed settlement. Interest will continue to accrue on any postponed amount and unpaid tax that is found to be due when the appeal is settled or the tribunal has made its decision.

If the decision relates to an indirect tax matter (except for Customs matters), we will not collect the disputed tax while we carry out a review of the decision. But normally you must pay the disputed tax before any appeal can be heard by the tribunal. If paying the tax would cause you hardship you may ask us not to collect it until the tribunal has decided the matter. If you think this applies to you, please tell us. Interest will continue to accrue on any disputed tax and any unpaid tax that is found to be due when the tribunal has made its decision.

Once the tribunal has made its decision you will have to pay any tax due in line with the decision, even if there is an appeal against it. HMRC will pay you any amounts due in line with the tribunal decision and where appropriate, with interest.

If you appeal against the tribunal's decision in an indirect tax matter you may ask us not to collect the tax due if paying it would put you in a position of financial extremity. For example, by resulting in your bankruptcy or liquidation. If there is an appeal against the tribunal's decision and we think that there is a risk to the revenue, we can ask the Upper Tribunal or court for permission not to pay or repay any amount due to you or to require security before we do so.

## More help

To find out more about reviews and your appeal rights go to [www.hmrc.gov.uk/dealingwith/appeals.htm](http://www.hmrc.gov.uk/dealingwith/appeals.htm)

To find out more about the new tribunals, go to the Tribunals Service website at [www.justice.gov.uk/tribunals/tax](http://www.justice.gov.uk/tribunals/tax) or you can phone them on **0845 223 8080**.

If you prefer to speak to us, or you want a printed copy of any of our guidance please phone the helpline number on the tax return or letter we have sent you.

## Customers with particular needs

Go to [www.hmrc.gov.uk/particularneeds](http://www.hmrc.gov.uk/particularneeds) or contact our helplines for a range of services such as:

- wheelchair access to nearly all appointment venues
- help with filling in forms
- BT Typetalk and induction loops which are available for people with hearing difficulties

We can arrange additional support, such as:

- services of an interpreter
- sign language interpretation
- leaflets in Braille, audio and large print

For more help go to

<http://search2.hmrc.gov.uk/kb5/hmrc/contactus/home.page>

For guidance and forms in Welsh please phone:

**0300 200 1900** for 'direct tax'

**0300 200 3705** for 'indirect tax'

## Putting things right

If you are unhappy with the way we have handled your tax affairs, for example, because of delays or mistakes, please tell the person or office you have been dealing with. If they are unable to sort things out to your satisfaction, ask for your case to be referred to the Complaints Manager. For more information:

- go to [www.hmrc.gov.uk/factsheets/complaints-factsheet.pdf](http://www.hmrc.gov.uk/factsheets/complaints-factsheet.pdf) or
- contact us. You will find us in *The Phone Book* under 'HM Revenue & Customs'

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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