



## MP expenses Guidance notes on completing the Notice of Appeal

**These notes should be read whilst completing the Notice of Appeal form. Further useful information is also available in our leaflet 'MP expenses explanatory leaflet'.**

This guide is to assist you in making an appeal under the Parliamentary Standards Act 2009 (a MPs' expenses appeal) to the First-tier Tribunal (Tax Chamber) against a decision of the Compliance Officer for the Independent Parliamentary Standards Authority. The First-tier Tribunal (Tax Chamber) is administered by the Tribunals Service, an executive agency of the Ministry of Justice and is independent of the Compliance Officer and IPSA.

### Section 1 - Appellant's details

We use the word **appellant** to describe the person whose appeal it is.

Please complete this section providing us with your name and full contact details so we can contact you with important information about your appeal. We will normally correspond with you in writing but may also contact you by telephone or email.

### Section 2 - Appellant's representative details

A **representative** is someone who helps the appellant deal with the correspondence and/or represents them at any hearing. If you have a representative, you should give their details in the boxes provided in this section.

You do not need to nominate a representative. If you do, all correspondence and documents, including hearing date notifications will be sent to the representative, not directly to you. We will continue to do this until you or your representative nominates someone else or until your representative gives notice that they no longer act for you. If you provide us with details of somebody who is representing you, you should ensure they agree for their name to be put down on the form. If you change your representative, please inform us immediately in writing so that we can ensure that no further correspondence is sent to your previous representative and so that we can liaise directly with your new representative.

You do not need to mention someone who is just going to attend a hearing with you to help you present your own case.

### Section 3 - Details of the decision you are appealing

In the case of all MPs' expenses appeals to the First-tier Tribunal (Tax Chamber), the Respondent is the Compliance Officer.

#### **Section 4 - Time limits for making or notifying an appeal**

Your completed notice of appeal must be sent or delivered to the First-tier Tribunal (Tax Chamber) so that it is received within 28 days of the date on which the notice of decision of the Compliance Officer was sent to you.

You should indicate, by ticking the relevant box, whether or not you are providing your notice of appeal within the 28-day period noted above, or pursuant to any direction that the Tribunal has already made that it might be brought after the end of that period.

If the answer is that the notice of appeal is not being provided within the time limit, you should include a request for a direction of the Tribunal that the appeal may be brought after the end of the relevant period and give reasons why the notice of appeal was not provided in time.

#### **Section 5 - Grounds for appeal**

You should state the grounds on which you rely in this appeal, continuing on another sheet of paper if necessary.

#### **Section 6 - Result**

To assist the Tribunal in making a decision on your appeal, it is important you tell us the result you are seeking from this appeal. It is not enough to say that you wish to have the original decision overturned.

Unless it is already clear from what you have written in Section 5, you must tell us the result you are seeking. For example, if you have received a ruling you disagree with you should tell us what you think the correct ruling should have been.

If you wish to write more than space on the appeal form allows, please continue on a separate sheet of paper remembering to state clearly on the top, your name and the Compliance Officer reference number.

#### **Section 7 - About your requirements**

If you, or your representative if you have one, or any witness you expect to attend a hearing, have any special needs requirements, you should let us know when you make your appeal so we can make provision for them.

All of our Tribunal venues have disabled access and our hearing rooms are fitted with hearing loops. All of our information is available in large font, Braille or in Welsh Language.

#### **Section 8 - Signature**

If you are completing your Notice of Appeal manually, please ensure that it is signed and dated by either yourself or your representative.

For electronic versions, no signature is necessary. Just ensure your name is clearly entered and the date.

## **Section 9 – Sending the form**

If you are emailing the Notice of Appeal, please send it to: [taxappeals@hmcts.gsi.gov.uk](mailto:taxappeals@hmcts.gsi.gov.uk)

If you are posting the Notice of Appeal, please post it to:

HM Courts & Tribunals Service  
First-tier Tribunal (Tax Chamber) (MPs' Expenses)  
PO Box 16972  
Birmingham  
B16 6TZ

Telephone number: 0300 123 1024

If you are completing this form by hand, please complete it legibly using black ink and capital letters.

**Please do not send duplicate appeals (for example using both email and post) as this is likely to result in delay in processing your appeal.**