

Apply to close an enquiry

Reference (office use only)

Ask a judge from the First-tier Tribunal (Tax Chamber) to decide if a tax enquiry should close and issue a closure, counteraction or no-counteraction notice.

 [gov.uk/tax-tribunals](https://www.gov.uk/tax-tribunals)

1. What type of enquiry do you want to close?

- Personal return
- Company return
- Partnership return
- Trustee return
- Enterprise Management Incentives (EMIs): qualifying options
- Non-resident Capital Gains Tax (NRCGT) return
- Stamp Duty Land Tax (SDLT): land transaction return or land transaction tax (in Wales)
- Transactions in securities: issue of counteraction or no-counteraction notice
- Claim or amendment of a claim

Please complete all sections unless marked as optional.

The tax tribunal can only deal with applications to close the types of enquiry shown in question 1.

2. Details for the enquiry you want to close

HMRC reference number

Years under enquiry

Check your letters from HMRC for information about the enquiry.

3. Do you have someone to represent you?

- Practising solicitor or barrister in England, Wales or Northern Ireland
- Practising solicitor or advocate in Scotland
- Other (such as tax agent, accountant, friend or family member)
- I do not have a representative

Unless the representative is a practising solicitor, barrister or advocate, you must sign the declaration in question 9 before your representative receives correspondence.

4. Your representative's details

Company or organisation name (if applicable)

Representative's name

Address

Postcode

Email

Phone

Mobile

Only enter a company or organisation name if applicable.

The tax tribunal will send correspondence to your representative and not to you directly.

You must enter an email address if you want the tribunal to use email as a preferred way of contact.

5. Your details

Company or organisation name (if applicable)

Your name

Address

Postcode

Email

Phone

Mobile

Only enter a company or organisation name if applicable.

The tax tribunal will send correspondence to you unless you appoint a representative to act for you.

You must enter an email address if you want the tribunal to use email as a preferred way of contact.

6. How would you like the tax tribunal to contact you?

- Email (you must include an email address in questions 4 or 5)
or
 Post

The tribunal will only contact you by your preferred choice. You must enter an email address in questions 4 or 5 if you choose email.

7. Say why you think the enquiry should close (optional)

If you want to give any other information that you think the judge should know, you can write reasons here or enclose supporting documents and list them in question 8.

8. Add documents to support your application (optional)

List the documents you have enclosed

If there are any documents that you wish the Tribunal to see, and that you have enclosed with your application, please list them in this section. This enables us to check that all of your enclosures have arrived.

9. Declaration and statement of truth

- By completing this Application to close an enquiry to the First-tier Tribunal (Tax Chamber), I believe the information I have given in this form is true to the best of my knowledge.
- I authorise the representative named in question 4 to represent me for all purposes in these proceedings. I understand that the tribunal will communicate only with my duly appointed representative.

Your name

Signature

Date signed

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Check the declaration and, if you are completing your Appeal to close an enquiry by hand, ensure that it is signed and dated by either yourself or your legal representative.

Failure to sign a postal submission will result in it being returned to you as incomplete.

If you have a representative who is not a practising solicitor, barrister or advocate, ensure that you also tick the authorisation box.

10. Where to send your completed form

Please enclose any supporting documents. Send your form and documents to:

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

11. Next steps

The tax tribunal will:

- check your details and may ask you for more information
- write to confirm the next steps
- contact any other parties and ask them to respond

If you have any questions, you can contact the tax tribunal on 0300 123 1024. Call charges may apply.

We also have leaflets providing guidance on appeals and hearings.

These leaflets are available by request or for download online at HMCTS FormFinder – <https://hmctsformfinder.justice.gov.uk>

If you need this form in an alternative format such as large print and Braille, or require hard copies of our leaflets, please phone 0300 123 1024. Call charges may apply.

The Ministry of Justice and HM Courts and Tribunals Service processes personal information about you in the context of tribunal proceedings.

For details of the standards we follow when processing your data, please visit the following address <https://www.gov.uk/government/organisations/hm-courts-and-tribunals-service/about/personal-information-charter>

To receive a paper copy of this privacy notice, please call 0300 123 1024/ Textphone 18001 0300 123 1024. If calling from Scotland, please call 0300 790 6234 Textphone 18001 0300 790 6234.