

# Notice of appeal against a decision of HM Revenue and Customs

You should use this form to appeal against a decision made by HM Revenue and Customs (HMRC) about Tax Credit, Child Benefit, Guardian's Allowance or Tax-Free Childcare, or 30 hours' free Childcare. If you need this form in an alternative format, please see the note on page 6 of this form.

Further guidance to help you fill in this form is available in booklet SSCS5A 'How to appeal against a decision made by HM Revenue and Customs'. You can download the booklet or find out where it can be obtained from by visiting the justice website [www.justice.gov.uk](http://www.justice.gov.uk)

## About this form

This form helps you provide all the information the tribunal requires to register your appeal. It will also ensure that your appeal contains all the necessary details which the law requires.

## How to fill in this form

Please use black ink to fill in this form and use BLOCK CAPITALS unless the form tells you not to.

## You must complete Sections 1, 2, 5, 6 and 8

If you want to **attend a hearing**, you must also **complete Section 7**

If you are appealing on **behalf of someone who a court or HMRC has appointed you to act for**, you must also **complete Section 3**

If you have a **representative**, you must also **complete Section 4**

## What to include with this form

You **must** include a copy of the **mandatory reconsideration notice** which shows the decision you are appealing against. You do not need to include evidence/information you have already sent to HMRC as they will send it to us as part of their response.

## Section 1 ABOUT THE DECISION YOU ARE APPEALING AGAINST

This section is about your **mandatory reconsideration notice**. This is the letter sent to you by HMRC explaining that they have looked at your decision again.

Does your **mandatory reconsideration notice** tell you that you have the right to appeal against the decision?

Yes  No

If No, please ensure you have read the section 'Can I Appeal?' in the booklet SSCS5A 'How to appeal against a decision made by HM Revenue and Customs' before continuing with this form.

Please tick this box to confirm that you have attached a copy of the **mandatory reconsideration notice** with your appeal form.

Please write here the **name of the award or benefit** you are appealing about. The name of the benefit will be shown on the letter giving you the decision.

**Remember to include a copy of your mandatory reconsideration notice with your appeal form.  
If you do not do so, we will be unable to register your appeal until this is provided.**

Now go to Section 2 

## Section 2 ABOUT YOU

Fill in this section if the decision you are appealing against is about **your** award or benefit or the award or benefit of a person **you** have been appointed by HMRC or a court to take care of. If you are appointed by HMRC or a court to take charge of another person's award or benefit, you should also record **their** details in Section 3.

Mr    Mrs    Miss    Ms    Other (please specify)

First name(s)

Surname

Address

Date of birth (DD/MM/YYYY)

/ / 

National Insurance number\*

letters	numbers	letter
<input type="text"/>	<input type="text"/>	<input type="text"/>

*\* If you are appealing on behalf of a child or other person and you have provided their National Insurance number in Section 3, you do not need to provide your own National Insurance number.*

Postcode

 

Daytime phone number

Mobile phone number

Now go to Section 3 

## Section 3 ABOUT A CHILD OR OTHER PERSON YOU ARE APPEALING FOR

This section is for people who are making an appeal on behalf of someone they have a legal responsibility for. This might be a parent acting for a child or a person who has been appointed by HMRC or a court to look after the affairs of another adult.

Are you appealing on behalf of a child or other person whose affairs you have been appointed to take care of?    Yes   If Yes, please tell us about the person below  
 No   If No, please go to Section 4 

Mr    Mrs    Miss    Ms    Other (please specify)

First name(s)

Surname

Address (if the person's address is different from your own)

Date of birth (DD/MM/YYYY)

/ / 

National Insurance number

letters	numbers	letter
<input type="text"/>	<input type="text"/>	<input type="text"/>

Postcode

 

Now go to Section 4 

## Section 4 ABOUT YOUR REPRESENTATIVE (If you have one)

This section is about your representative (if you have one).

By representative we mean someone acting on your behalf in a formal capacity. This might be an organisation like the Citizens Advice or a welfare rights service or it may be a friend or advisor who knows about Tax Credit, Child Benefit or Guardian's Allowance, Tax-Free Childcare or 30 hours' free Childcare matters. If you name a representative here and give your signature at Section 8, this will authorise us to deal with your representative about your appeal. If you are unsure about this, please read the section 'About Your Representative' in the guidance booklet SSCS5A.

Do you have a representative?

Yes If Yes, please tell us about the person below

No If No, please go to Section 5 

Name of organisation or of person representing

Phone number

Address

Postcode

If you are being represented by an organisation and you know the name of the person acting on your behalf, please tell us below

Mr  Mrs  Miss  Ms  Other (please specify)

First name

Surname

Now go to Section 5 

## Section 5 ABOUT YOUR APPEAL

### Grounds for appeal

In this section we need to know why you are appealing. Please write down in your own words the reasons why you disagree with HMRC's decision. You do not have to use BLOCK CAPITALS in this section if your handwriting is clear. If you do not complete this section this will delay dealing with your appeal and the appeal form may be returned to you. For more information on grounds for appeal please refer to the 'About Your Appeal' section of the guidance booklet SSCS5A.

*(if necessary, continue on a separate sheet)*

### Is your appeal in time?

According to the law, your appeal **must be received by the tribunal** no later than **one calendar month** after the date the **mandatory reconsideration notice** was sent to you. If your appeal is received after this date, it is a late appeal and the tribunal will need to know why it is late.

Is your appeal late?

- Yes If Yes, you must give reasons below why your appeal is late
- No If No, please go to Section 6 

If your appeal is late, you must give an explanation why. The tribunal will consider your reasons and can extend the time limit for you. If you do not give reasons why your appeal is late your appeal form may be sent back to you. Please tell us below why your appeal is late. You do not need to use BLOCK CAPITALS.

HM Revenue and Customs has the right to object to a late appeal. The tribunal will consider any objection they make and we will let you know the outcome.

## Confidentiality

Normally there are only two parties to the appeal, you and HMRC. Clearly HMRC will know all about you.

However, sometimes the dispute you have with HMRC may involve another person.

For example both parents (or another adult) may be claiming Child Benefit. In such cases that other person might be joined as a party to the appeal.

As that other party has a right to see all the evidence submitted as part of the appeal there will be occasions when certain types of evidence, such as bills or bank statements are received which will include your home address. The other party to the appeal will have the right to see this evidence. If, however, you do not want the other party to know your current address (and they do not already know it), you can ask for your address to be kept confidential. If you do this, any piece of evidence received relating to you will be scrutinised by HMCTS staff and will be edited to remove all address details before it is circulated.

I want my home address to be kept confidential.  Yes

No

## Section 6 ABOUT YOUR CHOICE OF HEARING

Appeals are considered by an independent panel. We will make arrangements for your appeal to be heard by the panel and you or your representative will be expected to attend the hearing. If, however, you do not wish to attend a hearing you can ask for your appeal to be decided on the papers. Please tell us below how you would like us to deal with your appeal.

I want to attend a hearing of my appeal  If you have ticked this box, please go to Section 7 

I want my appeal decided on the papers  If you have ticked this box, please go to Section 8 

If you change your mind about this, you must tell us as soon as possible as it may be too late to change this once the hearing has been arranged. For more information, please refer to the 'About Your Choice of Hearing' section in the guidance booklet SSCS5A.

Now go to Section 7 

## Section 7 THE HEARING — YOUR NEEDS AND REQUIREMENTS

You only need to answer these questions if you told us in Section 6 that you wanted to attend a hearing. If you have asked for your appeal to be decided on the papers, please skip this section and go straight to Section 8.

In this section we need to ask you a number of questions to help us arrange a suitable hearing for you. We will try to accommodate your needs and availability, but it may not always be possible to do this. Please answer questions 1 to 4 to give us the information we require. If you do not answer some of the questions we will have to contact you again and this may delay your appeal. You do not have to answer these questions using BLOCK CAPITALS.

### Question 1 – Your availability

Tribunal hearings are held Monday to Friday from 10am to 5pm and in our larger hearing centres also on Saturday. To allow you to attend your hearing, we will try to arrange a time and date in line with your availability. It is important that you tell us here if there are any days of the week or times of the day when you **cannot** attend a tribunal or any dates when you are unavailable because of things like booked holidays and hospital appointments. You should consider your availability for the six months ahead.

Are you available to attend a hearing at any time?  Yes  No If No, please tell us when you cannot attend in the box below

### Question 2 – Your needs

Please tell us here about any special needs you may have which we need to take into account when arranging your hearing. This might be things such as hearing loops or disability access.

Do you have any special needs?  Yes If Yes, please tell us about this in the box below  No

### Question 3 – Your signer or interpreter and language requirements

Do you require an interpreter or signer to assist you at the hearing?

Yes If Yes, please tell us the language and dialect required below  No

Language or type of sign language interpreter

Dialect

We will arrange for a professional interpreter to be present at the hearing. Please refer to the section 'Completing form SSCS5' in the guidance booklet SSCS5A for more information about interpreters.

### Question 4 – Your notice of hearing

We will usually give you at least 14 days' notice of the date of the hearing. If you agree, we can also give you less than 14 days' notice. This may allow the hearing to be arranged more quickly if, for example, another hearing is cancelled and yours can replace it at short notice.

Do you agree to receiving less than 14 days' notice of a hearing?  Yes  No

Now go to Section 8 

## Section 8 YOUR SIGNATURE

You must sign your appeal form for it to be valid. If you have named a representative in Section 4, your signature will also give HMCTS your authority to deal with them when they contact us on your behalf.

Signature

Date (DD/MM/YYYY)

/ / 

Name

If you are a representative signing this form on behalf of the person who is appealing, you must send their signed authority for you to act on their behalf with this form.

---

### WHAT TO DO NOW

You need to send your appeal form **and a copy of the mandatory reconsideration notice** to HM Courts & Tribunals Service.

**If you live in England or Wales** send your appeal to:

**HMCTS SSCS Appeals Centre**  
**PO Box 1203**  
**BRADFORD**  
**BD1 9WP**

**If you live in Scotland** send your appeal to:

**HMCTS SSCS Appeals Centre**  
**PO Box 27080**  
**GLASGOW**  
**G2 9HQ**

We will send you a letter to tell you we have received your appeal and explain what happens next.

### CHECKLIST

You may find this checklist useful to help you make sure you have given all the information we need.

- I have included a copy of the **mandatory reconsideration notice (Section 1)**
- I have given grounds for my appeal (**Section 5**)
- I have chosen the type of hearing I want (**Section 6**)
- I or my representative have signed my appeal form (**Section 8**)

### Alternative Formats

If you need this form in an alternative format, for example in large print, please call 0300 123 1142 (English language speakers), or 0300 303 5170 (Welsh language speakers) if you live in England or Wales and 0300 790 6234 if you live in Scotland.

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.