

Notice of appeal

Reference (office use only)

Ask a judge from the First-tier Tribunal (Tax Chamber) to decide a dispute with HM Revenue & Customs (HMRC), UK Border Force (UKBF), Welsh Revenue Authority (WRA) or the National Crime Agency (NCA). All references below to HMRC include the UKBF, WRA and the NCA.

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

1. Your details

Company or organisation name (if applicable)

Your name

Address

Postcode

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Email

Phone

Mobile

Please complete all questions in turn unless directed to move ahead to another question.

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.

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

Email (you must include an email address in questions 1 or 4)

or

Post

The tribunal will only contact you by your preferred choice.

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 20 before your representative receives correspondence.

4. Your representative's details

Company or organisation name (if applicable)

Representative's name

Address

If you provide us with details of somebody who is representing you, you should ensure they agree for their details to be put down on the form.

If you nominate a representative all correspondence and documents, including hearing date notifications, will be sent to them and not directly to you.

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

Postcode

Email

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 we can liaise directly with your new representative.

Phone

Mobile

5. Is your appeal as a result of the exit by the United Kingdom from the European Union?

- Yes
- No

6. What is your appeal about? (Tick all that apply)

A – Direct Tax

- Income Tax** – including tax paid via self assessment and pay as you earn (PAYE)
- Capital Gains Tax** **Corporation Tax**
- National Insurance (NI) contributions** **Penalties related to direct tax**
- Other** (please write details below)

→ go to question 7

B – Indirect tax

- Value Added Tax (VAT)** **Excise Duty**
- Penalties related to indirect tax** **Customs Duty**
- Other** (please write details below)

→ go to question 9

C – Other

- Information notice** **→ go to question 7**
- Restoration of seized goods** **→ go to question 9**

7. Did you appeal the original decision to HMRC?

- Yes** **→ go to question 8**
- No**

Check the guide for a full list of types of direct and indirect tax disputes, and other areas where the tax tribunal has jurisdiction.

For direct tax or information notices, you must appeal to HMRC before you can appeal to the tax tribunal.

8. What happened after you appealed to HMRC?

- I accepted the offer of a review → go to question 10
- I declined the offer of a review → go to question 11
- I am appealing direct to the tribunal before receiving a response from HMRC → go to question 11
- My appeal to HMRC was late. I am applying to be allowed to make a late appeal to HMRC → go to question 16

If HMRC reject your appeal for being late, you can apply to the tax tribunal to be allowed to make a late appeal to HMRC.

9. Did you have a review of the original decision?

- Yes → go to question 10
- No → go to question 11 (for restoration of seized goods)
- No. I am applying to be able to request a late review (for restoration of seized goods) → go to question 16

For the restoration of seized goods, you must ask HMRC for a review before appealing to the tribunal. If your request is rejected for being late, you can apply to the tribunal to request a late review.

10. Has the review finished?

- Yes. I have a review conclusion letter → go to question 11
- No. I have been waiting over 45 days → go to question 11
- No. I have been waiting 44 days or less **STOP** - see side note →

You can only appeal to the tax tribunal when you receive a review conclusion letter or **wait 45 days or more** without receiving the conclusion letter.

11. What is your dispute about? (enter details for all that apply)

- The amount HMRC claim I owe
 → go to question 12 (indirect tax)
→ go to question 16 (direct tax)
- I want HMRC to repay
 → go to question 16
- Penalty or surcharge of
 → go to question 16
- Other (please write details below)

→ go to question 16

Check the original notice or review conclusion letter for details of your dispute.

12. Have you paid the amount HMRC claim you owe?

(indirect taxes only)

- Yes → go to question 16
- No → go to question 13

13. Did you ask HMRC if you could appeal without paying the amount first?

- Yes → go to question 14
- No **STOP – you must ask HMRC before proceeding**

14. Did HMRC allow you to defer paying because of financial hardship?

- Yes → go to question 16
- Awaiting decision → go to question 16
- No → go to question 15

15. Why will paying the tax under dispute cause you financial hardship?

For indirect taxes, you must normally pay any amount HMRC claim you owe before you appeal. However, you may be excused for reasons of financial hardship.

You do not have to pay a penalty or surcharge before you can appeal.

If payment of the tax will cause financial hardship, **you must ask HMRC if you can defer paying** before your appeal is allowed to proceed.

If HMRC doesn't allow you to defer, fill in question 15 (or give reasons in a document). The judge will decide whether your appeal can go ahead without paying the amount first.

If you are awaiting a decision, and HMRC later refuse, you may apply to the tribunal to consider your case for financial hardship at that point.

16. Are you in time to appeal to the tax tribunal?

- Yes. I am in time → go to question 18
- No. I am late → go to question 17
- I am not sure → go to question 17

You have **30 calendar days** from the date of the original decision or review conclusion letter (or expiry of the 45-day period for review if you didn't receive a review conclusion letter).

17. Why are you late or might be late, with your appeal to the tax tribunal?

The judge will consider your reasons and any response from HMRC. There may be a hearing to decide if your appeal can go ahead. If you are not allowed to appeal late, you will be told why.

You can enclose a document if you need more space to write.

18. Grounds for appeal

Clearly explain why you are appealing, giving reasons for each decision you dispute. The judge will want to hear things from your side.

You can write reasons here or enclose a supporting document if you need more space.

19. Briefly say what outcome you would like

Clearly explain the result you want in 2-3 sentences.

For example, if you have received a ruling you disagree with you should tell us what you think the correct ruling should have been.

20. About your requirements

If you or anyone coming to a Tribunal has a disability, requires an interpreter or a particular need, please set out the details below.

21. Document checklist

Select the letter you are enclosing with your appeal.

- Original notice letter or decision document**
including the explanation for any decision(s) you are appealing
- Review conclusion letter**
you should enclose this if your case was reviewed

List any other documents you have enclosed

The tax tribunal is independent and doesn't have access to files from HMRC.

You must enclose a copy of the original decision notice, or review conclusion letter (if you had a review) for your appeal to be valid.

This letter provides important details about your case. It will also inform you of your rights of appeal.

22. Declaration and statement of truth

- By completing this Notice of Appeal 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 Notice of Appeal manually, 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.

23. Where to send your completed form

Please enclose your original notice letter, or review conclusion letter (if you had a review), and any supporting documents. Send your form and documents to:

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

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

24. 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.