



# HM Revenue and Customs (HMRC) decisions – what you can do if you disagree

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## 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 only relates to tax decisions. If your decision relates to:

- tax credits, go to [www.gov.uk/tax-credits-appeals-complaints](http://www.gov.uk/tax-credits-appeals-complaints)
- Child Benefit, go to [www.gov.uk/appeal-benefit-decision](http://www.gov.uk/appeal-benefit-decision)
- Child Trust Fund, go to [www.gov.uk/child-trust-funds/overview](http://www.gov.uk/child-trust-funds/overview)
- restoration of seized goods, go to [www.gov.uk/customs-seizures](http://www.gov.uk/customs-seizures)

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## If you need help

If you have any health or personal circumstances that may make it difficult for you to deal with this matter, please tell us. We'll help you in whatever way we can. For more information about this, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC if you need extra support'.

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## Tell us now if you disagree

When we make a decision which you can appeal against, we'll write and tell you. We'll 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 if you can, but always within 30 days of the decision. For 'direct tax' matters, this is known as an 'appeal to HMRC'. You do not have to do this yourself. An accountant or other adviser can do this for you.

If you have more information or you think we've missed something, please tell us. If you do, we'll tell you if this information changes our decision or if it does not change our decision, we'll explain why.

We find that most disagreements are resolved by discussing them with us. In some circumstances, you may be able to resolve your disagreement with us using Alternative Dispute Resolution (ADR). You can find more details about ADR in factsheet CC/FS21, 'Compliance Checks – Alternative Dispute Resolution'. Go to [www.gov.uk](http://www.gov.uk) and search for 'CC/FS21'.

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## What you can do if we cannot reach agreement

If you're 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
- heard by an independent tax tribunal

If you choose to have your case reviewed you'll still be able to appeal to the tribunal if you disagree with the outcome of that review.

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## How a review works

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

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

If we offer you a review of either a direct or indirect tax matter, we'll complete the review within 45 days of you accepting the offer (unless we agree another time with you). If you ask us for a review of a direct tax

matter, we'll complete it within 45 days from the date we confirm our view of the matter that you're appealing (unless we agree another time with you).

Reviews are carried out by our staff not previously involved in the matter that you're disputing. You'll have a chance to give further information about your case. You cannot ask the tribunal to hear your case until the time limit has ended or we've told you the outcome of the review.

Once the review is complete, we'll write and tell you the outcome, and explain our reasons. If we cannot complete our review within 45 days (or by any other time we agreed with you), we'll write and tell you. You'll 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 HM Courts and Tribunals Service (the Tribunal 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've asked for a review, within 30 days of our letter telling you the outcome of our review. To do this, you can:

- complete a Tribunals Service appeal form available from the Tribunals Service website
- phone the Tribunals Service for a copy
- write to the Tribunals Service

The Tribunals Service will either arrange a hearing to decide your appeal in more straightforward cases, or decide the appeal based on information you sent to us without the need for a hearing. If you want to appeal to the tribunal, make sure you attach a copy of the assessment letter, or other notice that you want to appeal against to your appeal notice. If you do not then the tribunal may not accept it.

More information about tribunals and tribunal hearings is available from the Tribunals Service website. See 'More help' on page 3.

If you want the tribunal to hear your case and it's a 'direct tax' case, you must have appealed to us first.

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## How to appeal to HMRC or ask for a review

We'll tell you when you can appeal or ask for a review. You can use the form we sent with the decision letter, or you can write to HMRC at the address on the decision letter.

When you write to us you must include:

- your name or business name
- your tax reference number (this will be on the decision letter)
- what you disagree with and why
- what you think the correct figures are and how you've calculated them
- your signature

You should also tell us if you have any extra information or if you think we've missed something.

If you want to appeal a decision about 'indirect tax', you can request a review without having to appeal to HMRC first or, you can appeal straight to the tribunal. See the list of indirect taxes at the end of this factsheet.

For 'direct tax' you must appeal to HMRC first and you may ask for or will be offered a review. See the list of direct taxes at the end of this factsheet.

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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 agreement between you and us 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's due when the appeal is settled or the tribunal has made its decision.

If the decision is about an 'indirect tax' matter (except for Customs matters), we'll not collect the disputed tax while we carry out a review of our decision.

But normally you must pay the disputed tax before the tribunal can hear any appeal. 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 due when the tribunal has made its decision. Once the tribunal has made its decision, you'll have to pay any tax due in line with the decision, even if there is an appeal against it.

We'll 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 can ask us not to collect the tax due if paying it would cause you financial hardship. For example, by resulting in your bankruptcy or liquidation.

If there's an appeal against the tribunal's decision and we think there's a risk to the revenue, we can ask the Upper Tribunal or court for permission to:

- not pay or repay any amount due to you
- require security before we pay you

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## More help

For more information about reviews and your appeal rights, go to [www.gov.uk/tax-appeals](http://www.gov.uk/tax-appeals)

For more information about the HM Courts and Tribunals Service see:

- First-tier Tribunal, go to [www.gov.uk/courts-tribunals/first-tier-tribunal-tax](http://www.gov.uk/courts-tribunals/first-tier-tribunal-tax) or phone them on 0300 123 1024
- Upper Tribunal, go to [www.gov.uk/courts-tribunals/upper-tribunal-tax-and-chancery-chamber](http://www.gov.uk/courts-tribunals/upper-tribunal-tax-and-chancery-chamber) or phone them on 020 7612 9730

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

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## Dealing with HMRC if you have additional needs

Go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC if you need extra support' or phone our helplines for a range of services such as:

- wheelchair access to nearly all appointment venues
- help with filling in forms
- Text Relay 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 guidance and forms in Welsh please phone:

- 0300 200 1900 for 'direct tax'
- 0300 200 3705 for 'indirect tax'

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## Putting things right

If you're unhappy with the way we've handled your tax affairs, for example, because of delays or mistakes, please tell the person or office you've been dealing with. If they're unable to sort things out to your satisfaction, you can ask for your case to be referred to the Complaints Manager.

For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'Complain about HMRC'.

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## Direct taxes

In this factsheet 'direct tax' includes:

- Annual Tax on Enveloped Dwellings (ATED)
- Apprenticeship Levy (from 6 April 2017)

- Capital Gains Tax
- Corporation Tax
- Digital Services Tax (from April 2020)
- Diverted Profit Tax
- Employee related Share Schemes
- Income Tax
- Inheritance Tax
- National Insurance contributions
- Petroleum Revenue Tax
- Stamp Duty Land Tax
- Stamp Duty Reserve Tax
- Statutory payments
- Student Loan repayments
- Tax avoidance schemes (penalty decisions relating to follower notices and accelerated payments)

'Direct tax' in this factsheet also includes tax collected under Pay As You Earn (PAYE) and the Construction Industry Scheme.

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## Indirect taxes

In this factsheet 'indirect tax' includes

- Aggregates Levy
- Air Passenger Duty
- Alcoholic Liquor duties
- Alcohol Wholesaler Registration Scheme (from October 2015)
- 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
- Machine Games Duty
- Money laundering decisions
- Pool Betting Duty
- Raw Tobacco Approval Scheme
- Remote Gaming Duty
- Soft Drinks Industry Levy (from 6 April 2018)
- Tobacco Products Manufacturing Machinery Licencing Scheme
- Tobacco Products Duty
- Value Added Tax (VAT)

For 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.