



First-tier Tribunal Tax Chamber

Guidance notes on completing the First-tier Tribunal application for permission to appeal to the Upper Tribunal

These notes should be read whilst completing the First-tier application form for permission to appeal to the Upper Tribunal against a decision where you think there has been an error in law.

This form should be sent to the tribunal office that heard your case so that it is received no later than **56 days** after the date the tribunal sent you one of the following:

- Full written statement of reasons
- Notification that the statement of reasons has been amended or corrected following a review
- Notification that an application for the decision to be set aside has been unsuccessful.

You must have a copy of the full written reasons for the decision before you can make your application. If you do not have one you must request one from the office where your appeal was dealt with.

You must apply to the First-tier Tribunal for permission to appeal before you can make an application or appeal to the Upper Tribunal.

Section A – Applicants details

We use the word **applicant** to describe the person who is making the application for permission to appeal. Please complete this section with your contact details. Please ensure you provide the reference number of the First-tier appeal. This will be found on the correspondence you have received from the First-tier Tribunal.

A **representative** is someone who is helping the applicant, dealing with the correspondence and representing them at any hearing. If you have a representative, you should give their details in the boxes provided in this section, including their status (e.g. solicitor, accountant, consultant, etc). The First-tier Tribunal office will then correspond only with your representative.

Section B – About the First-tier Tribunal decision

Please provide information on whether or not this application relates to the original decision, a decision that has been corrected or amended following a review or following an unsuccessful application to set aside a decision.

Section C - Reasons for any delay

You must apply to the to the First-tier Tribunal for permission to appeal within **56 days** of the full written reasons for the decision or corrected/amended decision or notification of an unsuccessful application to set aside being sent by the Tribunal.

If an application is made outside the time-limit you must ask for an extension of time explaining the reason for the delay. You must show good reasons why the application is late and the Tribunal will decide whether or not to extend the time and allow your application to proceed.

Section D - reasons for applying

You must explain why you think the First-tier Tribunal decision is **wrong in law** and state the outcome you are seeking.

Examples of mistakes that may mean the decision is wrong in law are:

- The tribunal did not apply the correct law or wrongly interpreted the law.
- The tribunal had no evidence, or not enough evidence, to support its decision.
- The tribunal did not give adequate reasons for the decision.

This list is not exhaustive and the First-tier Tribunal's decision may be wrong in law for some other reason. You should explain in as much detail as possible why the decision **in your particular case** is wrong in law. If you are unsure whether the tribunal was wrong in law you may wish to consult an adviser but you should not miss the **56 day** time limit for sending in your application form.

Sending the application form to the First-tier Tribunal

You will need to submit the application for permission to appeal form to the office dealing with your appeal. The address and contact details will be provided on all correspondence or can be found at www.justice.gov.uk/tribunals/tax

If you need any further help completing this form or you would like this form in an alternative format e.g. large font, Braille or in Welsh Language please telephone **0300 123 1024**.