



Notes for appellants

Form FTC6 (Tax and Chancery Chamber)

Form FTC6. Use this form to make an appeal to the Upper Tribunal disputing a decision made by a Minister of the Crown under Section 147 (4) of the Policing and Crime Act 2017 ('the 2017 Act').

The Tribunal is part of HM Courts and Tribunals Service, an executive agency of the Ministry of Justice and is totally independent of HM Treasury and any Minister of the Crown.

No fees are charged by the tribunal. Our Explanatory Leaflets give fuller information on tribunal procedures and can be obtained direct from the tribunal or the tribunal's website www.justice.gov.uk/tribunals/tax-and-chancery-upper-tribunal/appeals

Part A – About the appellant

You must specify if the respondent's decision is addressed to you or, if it is not addressed to you, if you are an interested party in relation to the decision.

The word **appellant** is used to describe a person who is making an appeal to the Upper Tribunal. Give the full name of the appellant along with all their contact details. If the appellant is a corporation please give the address of its registered or principal office.

A **representative** is someone who is helping the appellant, 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 Upper Tribunal office will then correspond only with your representative.

You must tell the tribunal if you do not have a representative and provide your address for service in the UK if it is different from the address you provided above.

Please notify the tribunal immediately if the address changes.

Part B – About the decision

Please provide the date of the decision and the respondent's reference number.

Part C – Reasons for any delay

Your completed notice of appeal notice should reach the Upper Tribunal no later than **28 days** from the date you received the decision notice from the respondent.

If your notice to the Upper Tribunal is late, you must show a good reason for the Upper Tribunal to accept your notice. Late notices will only be admitted if the Upper Tribunal considers that it is in the interests of justice to do so. In any event **you must explain the delay**. The Upper Tribunal may take into account the length of the delay, and other matters such as the amount of money at stake and the potential importance of the case so you can also mention these as reasons. Use the box provided on the form or a separate sheet of paper if necessary. If you use a separate piece of paper, make sure it has your full name on it and attach it to the form.

Part D – Reasons for making the appeal to the Upper Tribunal

You should use this space to state the issues you wish the tribunal to consider and to explain why you are referring the respondent's decision to the Upper Tribunal. This will include the reasons why you believe the respondent's decision to be wrong. You should, if possible, also say what you think the decision should have been. You may use a separate piece of paper if you wish, but you must ensure your full name is marked on the additional sheet and that it is attached to the form.

Part E – Supplementary applications to the Upper Tribunal

The applicant may also make an application for directions. If you wish to make one or more of the following types of applications please give details.

(i) Status of applicant. Normally an applicant will be the person to whom the decision was addressed. However, an interested party, that is any person other than the appellant (such as a director of the appellant) on whom a penalty has been imposed in connection with the same matter may also make an appeal.

(ii) Suspension of payment. The tribunal may direct that the payment of the penalty which is the subject of the appeal may be suspended pending the determination of the appeal or its withdrawal.

(iii) Any other applications. If there are any other directions that you would like the tribunal to make please specify what directions you require, including brief reasons.

Part F – Statement of Truth and representative authorisation

You must sign the form to confirm that the contents of the form are true to the best of your knowledge. Even if you have a representative, **the applicant must sign the form personally in Part F**. Your signature will also be taken as authority for the representative named in **Part B** to act for you. **The only exception to this rule is where the representative is a solicitor**. A solicitor is presumed to be acting on instructions and may sign the form on behalf of the applicant.

Sending Form FTC6 to the Upper Tribunal

Keep these notes in a safe place so that you have a record of the address of the relevant Upper Tribunal office.

All references to the Tax and Chancery Chamber of the Upper Tribunal must be sent to the address below:

The Upper Tribunal (Tax and Chancery Chamber)
Fifth Floor
Rolls Building
Fetter Lane
London,
EC4A 1NL

You must enclose a copy of the decision you are referring. Otherwise, your application or appeal may be delayed or may not be admitted.

Contact the office if you are not told within a week that the form has been received.

Please note you must also send a copy of the Appeal Notice to the respondent.
