



T239

## Authorise a representative

A representative is anyone you want to represent you in a First-tier Tribunal (Tax) case. Your representative will deal with all correspondence and can go to a hearing with you to speak on your behalf.

Only a legal representative can appeal to the tribunal without authorisation. You do not need to use this form if your representative is authorised under the Legal Services Act 2007 to conduct litigation or exercise a right of audience.

### If you need help

Contact the First-tier Tribunal (Tax) if you have any questions about this form. **The tribunal cannot give you legal advice.**

**Email address:** [taxappeals@justice.gov.uk](mailto:taxappeals@justice.gov.uk)

**Phone:** 0300 123 1024

(Monday to Friday, 8:30am to 5pm)

Find out more information about the tribunal on:

[www.gov.uk/courts-tribunals/first-tier-tribunal-tax](http://www.gov.uk/courts-tribunals/first-tier-tribunal-tax)

### Notes

If you are completing this form by hand, use CAPITAL LETTERS.

## Section 1 – Appeal information

### 1.1 Details of appeal

First-tier Tribunal (Tax)'s reference number

Name of appeal

### Note for Section 1

If you already have a tribunal reference, provide it here.

## Section 2 – Appellant’s information

### 2.1 Details of appellant

First name

Last name

Name of company or organisation (if applicable)

Role in company or organisation (if applicable)

**Note 2.1:** If you are appealing on behalf of a company or organisation, also add your name and role.

### 2.2 Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

Country

### 2.3 Contact details

Email address

Phone number

Mobile number

**Note 2.3:** The First-tier Tribunal (Tax) will communicate with you by email unless you do not have one.

## Section 3 – Representative’s information

### 3.1 Details of appellant’s representative

First name

Last name

Name of company or organisation

### 3.2 Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

Country

### 3.3 Contact details

Email address

Phone number

Mobile number

### Note for Section 3

If you appoint a representative, the First-tier Tribunal (Tax) will only write to them and not to you. You must tell the tribunal if your representative stops acting for you.

Your representative must have agreed to represent you before you give their details on this form.

Only a legal representative can appeal to the tribunal without authorisation.

You do not need to use this form if your representative is authorised under the Legal Services Act 2007 to conduct litigation or exercise a right of audience.

## Section 4 – Authorisation

I authorise my representative to act on my behalf in this appeal.

### Signature

Full name

Role (optional)

### Date

Day

Month

Year

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### Note for Section 4

The appellant must sign this form.

This authorisation will only apply to the appeal specified in this form. It does not apply to any other tribunal cases you may be involved in.

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## Contact the First-tier Tribunal (Tax)

Return your completed form to:

### Email address

[taxappeals@justice.gov.uk](mailto:taxappeals@justice.gov.uk)

### Address

First-tier Tribunal (Tax)  
PO Box 16972  
Birmingham  
B16 6TZ  
United Kingdom

### Phone

0300 123 1024  
(Monday to Friday, 8:30am to 5pm)

## Next steps

The First-tier Tribunal (Tax) will check this form and let you know if you need to provide any more information. If no further information is required, the tribunal will write to you to confirm the next steps.

You can find out more on: [www.justice.gov.uk/tribunals/tax](http://www.justice.gov.uk/tribunals/tax)

For information on how HM Courts and Tribunals Service process and store your data visit: [www.gov.uk/hmcts/privacy-policy](http://www.gov.uk/hmcts/privacy-policy)