

# Notice of appeal against a decision of HM Revenue and Customs

You should use this form to appeal against a decision made by HM Revenue and Customs (HMRC) about Tax Credit, Child Benefit, Guardian's Allowance, Tax-Free Childcare, or 30 hours free Childcare, Guaranteed Minimum Pension, Home Responsibilities Protection or National Insurance Credits.

Further guidance to help you fill in this form is available in booklet SSCS5A 'How to appeal against a decision made by HM Revenue and Customs'. You can download the booklet or find out where it can be obtained from by visiting: [www.gov.uk/appeal-benefit-decision](http://www.gov.uk/appeal-benefit-decision)

## Help and support

You can ask someone who knows about the benefits system to help you with your appeal. For example, someone from your local advice centre, law centre or Citizens Advice. You could also ask a friend or family member.

If you have any questions about the benefit appeals service then phone the **HMCTS Benefit appeal helpline** on the number below. The helpline call agents cannot give you legal advice.

England and Wales: 0300 123 1142. Scotland: 0300 790 6234.  
Welsh language speakers: 0300 303 5170.

## **This form is available in other formats**

You can download this form in large print or Welsh: <https://www.gov.uk/government/publications/appeal-a-tax-credit-child-benefit-or-guardians-allowance-decision-form-sscs5>. If you need it in Braille then phone: 0300 123 1142.

## **How to fill in this form**

Please use black ink to fill in this form and use BLOCK CAPITALS unless the form tells you not to.

## **What to include with this form**

You must include a copy of the mandatory reconsideration notice (or the original decision notice for tax credit appeals only) which shows the decision you are appealing against. You do not need to include evidence/information you have already sent to HMRC as they will send it to us as part of their response.

## **Before you start**

You need the following information to fill in this form:

- **Your Mandatory Reconsideration Notice (MRN)**  
Remember to include a copy of your mandatory reconsideration notice or the original decision notice if appealing a Tax Credit appeal with your appeal form. If you do not, we will be unable to register your appeal until this is provided.

**A Mandatory Reconsideration Notice is not required for Tax Credit Appeals.**

- **Details of your representative (if you have one)**  
If you have someone helping you with your appeal then you can register them as your 'representative'.  
For example, someone from your local advice centre, law centre or Citizens Advice.
- **Reasons for your appeal**  
The reasons you disagree with HMRC's decision. You can write as much as you want.

**Your appeal will be decided by an independent tribunal. They are separate from HMRC.**

## Section 1: Your details

Use **BLOCK CAPITALS**

Fill in this section if you are:

- appealing a decision about your benefits OR
- appointed by HMRC or a court to deal with someone else's benefits

Do not put your details here if you are helping someone fill in this form but you have not been officially appointed by HMRC or a court to deal with their benefits.

Mr  Mrs  Miss  Ms  Doctor  Reverend

First name

Last name

Address line 1

Address line 2

Address line 3

Postcode

--	--	--	--	--	--	--	--

Date of birth (DD/MM/YYYY)

		/			/				
--	--	---	--	--	---	--	--	--	--

National Insurance number

Letters		Numbers					Letter	

*Do not provide your National Insurance number if you have been appointed by HMRC or a court to deal with someone else's benefits.*

Email address

You will receive updates and a link so you can manage your appeal online

Mobile phone number

Landline number (if you have one)

**Text message updates**

Tick this box if you would like to receive text message updates. You will receive free updates and a link so you can manage your appeal online.

Go to section 2 

## Section 2: About your benefit appeal

### Which benefit is your appeal about?

The name of the benefit is shown on any letter you have received about it.

Tax Credit

Child Benefit

Guardian's Allowance

30 hours free Childcare

Tax-Free Childcare

Guaranteed Minimum Pension

Home Responsibilities Protection

National Insurance Credits

**If you are appealing another benefit decision then you need to use a different appeal form.**

**Find the right form at: [www.gov.uk/appeal-benefit-decision](http://www.gov.uk/appeal-benefit-decision)**

## When is your Mandatory Reconsideration Notice (MRN) dated?



Enter the date from the top right of your MRN letter (or if you are appealing a Tax Credit decision and have not asked for a mandatory reconsideration the date of your original decision).

For example 27/04/2020

		/			/				
--	--	---	--	--	---	--	--	--	--

If the date you have entered is over one month from today's date, briefly explain why your appeal is late.

--

You need a Mandatory Reconsideration Notice (MRN) before you can appeal all benefit decisions **except Tax Credit decisions**. If you do not have an MRN, you should explain why in the space provided below or confirm that the decision notice you received from the HMRC told you that you did not need one.

--

## Confidentiality

Normally there are only two parties to the appeal, you and HMRC. Clearly HMRC will know all about you.

However, sometimes the dispute you have with HMRC may involve another person.

For example both parents (or another adult) may be claiming Child Benefit. In such cases that other person might be joined as a party to the appeal.

As that other party has a right to see all the evidence submitted as part of the appeal there will be occasions when certain types of evidence, such as bills or bank statements are received which will include your home address. The other party to the appeal will have the right to see this evidence. If, however, you do not want the other party to know your current address (and they do not already know it), you can ask for your address to be kept confidential. If you do this, any piece of evidence received relating to you will be scrutinised by HMCTS staff and will be edited to remove all address details before it is circulated.

I want my home address to be kept confidential.

Yes

No

If you are appealing for yourself, go to section 4 

If you are an appointee, go to section 3 



## Section 3: About the person you are appointed to support

Use **BLOCK CAPITALS**

Only fill in this section if you have been officially appointed by HMRC or a court to deal with someone's benefits. **Put their details in this section.**

### Their details

Mr  Mrs  Miss  Ms  Doctor  Reverend

Their first name

Their last name

Date of birth (DD/MM/YYYY)

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	---	----------------------	----------------------	---	----------------------	----------------------	----------------------	----------------------

National Insurance number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Letters		Numbers				Letter		

## Their address

Only enter their address if it is different from yours.

Address line 1

Address line 2

Address line 3

Postcode

--	--	--	--

--	--	--

## Section 4: About your representative (if you have one)

Use **BLOCK CAPITALS**

Fill in this section if you have someone helping you with your appeal and you would like them to be your 'representative'. This might be someone from your local advice centre, law centre or Citizens Advice. It could also be a carer, friend or family member.

Registering a representative means they can:

- help you submit your appeal or prepare your evidence
- act on your behalf (they should ask your permission first)
- see any evidence that is submitted by you or HMRC (including financial evidence)

By entering their details here and signing this form, you are authorising the tribunal to deal with your representative as well as you, about your appeal.

Provide as much information as you can about your representative. If you want to appoint a representative later, then you must send us the details in writing to the address at the end of this form.

Mr  Mrs  Miss  Ms  Doctor  Reverend

First name

Last name

Organisation (if they work for one)

Address line 1

Address line 2

Address line 3

Postcode

--	--	--	--

--	--	--

## Email address

You will receive updates and a link so you can manage your appeal online

## Mobile phone number

## Landline number (if you have one)

**Text message updates**

Tick this box if your representative would like to receive text message updates.

You should check that your representative is happy to receive text message updates.

## Section 5: The reasons for your appeal

This is where you explain to the tribunal why you are appealing. The tribunal use this information, and any evidence that you and HMRC submit, to help them make a decision on your appeal.

HMRC should have explained their decision in the Mandatory Reconsideration Notice or the original Decision Notice if you are appealing a tax credit appeal.

**Write what you disagree with and why you disagree with it.**

You can write as much as you want but you must provide at least one reason.

*(Continue your reasons on page 12, if you run out of space.)*

## Providing evidence to support your benefit appeal

You can include your evidence with this appeal form or you can send it later. You should provide evidence as early as possible in your appeal, so the tribunal have time to review it before they make a decision.


You do not have to send in evidence. Any evidence you do send will be shared with HMRC and your 'representative', if you have one.


### Section 6: Your appeal hearing

Your appeal will be decided by the tribunal using the information in this form and any additional evidence you provide. Information and evidence submitted by HMRC will also be considered.

Or you can also explain your reasons for appealing by taking part in the hearing, by telephone, video or face-to-face.

The tribunal can arrange support at your hearing such as an interpreter, hearing loop or disabled access.

I want to take part in the hearing.  
Go to Section 6a 

I do not want to take part in the hearing.  
Go to Section 9 

## Section 6a: Your telephone, video or face to face hearing

The type of oral hearing will be at the discretion of the tribunal.

Please select all the suitable options for you to take part in the hearing.

- Telephone (you'll need somewhere quiet and private to speak).  
Please give us your preferred telephone number if different from above.

- Video (you'll need access to a computer or mobile device with a good internet speed and somewhere quiet and private to speak).  
Please give us your preferred email address if different from above.

- Face to face (you will need to travel to the hearing in person).  
Go to Section 7 



## Section 7: Support at your hearing

Use BLOCK CAPITALS

Only fill this section in if you want to take part in the hearing and you need the tribunal to arrange some support. You will not be charged for any support the tribunal arrange.

You cannot use your own interpreter at the hearing. Provide details below, if you need one.

### Language interpreter

Language

Dialect

### Sign language interpreter

Sign language

Hearing loop       Accessible hearing room

Any other support that you need the tribunal to arrange which could be for a physical or mental health condition

## Section 8: Your availability for a hearing

Only fill this section in if you want to take part in the hearing.

You should make yourself available for the hearing but if you have dates you cannot attend, then fill them in below. If you have a representative please also include any unavailability for them.

I will make myself available for the hearing whenever it's scheduled. I have no dates to avoid.

Go to section 9 

**Please note:** This includes agreeing to HMCTS offering you a hearing at short notice due to a cancellation (within 14 days of the date of the hearing). We will call you to confirm if you are available if offering a date with less than 14 days notice.

I need to tell the tribunal about dates that I **cannot** attend a hearing (fill them in below)

Only provide dates between 3 and 8 months in the future.

Month	S	E	P
-------	---	---	---

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Month			
-------	--	--	--

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Month			
-------	--	--	--

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Month			
-------	--	--	--

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Month			
-------	--	--	--

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Month			
-------	--	--	--

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## Section 9: Sign and post

The information I have provided in this appeal application is accurate, to the best of my knowledge.

I give the tribunal permission to correspond with my named representative about my appeal (if you gave details of a representative).

Name (in **BLOCK CAPITALS**)

The person named on the appeal in section 1

Signature

The person named on the appeal in section 1

Date (DD/MM/YYYY)

		/			/				
--	--	---	--	--	---	--	--	--	--

Representatives should not sign this form unless they submit 'Authority to Act' on behalf of the appellant with this application.

## **Where to post your appeal form**

You need to send your appeal form and a copy of the Mandatory Reconsideration Notice (MRN) or copy of original decision notice needed to HM Courts & Tribunals Service.

**If you live in England or Wales  
send your appeal to:**

**HMCTS Benefit Appeals  
PO Box 12626  
Harlow  
CM20 9QF**

**If you live in Scotland send  
your appeal to:**

**HMCTS SSCS Appeals Centre  
PO Box 13150  
Harlow  
CM20 9TT**

## **What happens after your appeal has been received**

1. HMRC will be told that you have appealed their decision.
2. HMRC will send the tribunal information in response to your appeal. You will also receive a copy.
3. The tribunal will book the hearing for your appeal (if you have chosen to attend the hearing).
4. The tribunal will make a decision on your entitlement to benefits.

It is very difficult to say how long it will take to get a decision on your appeal but it may be several months.

## **Manage your appeal online**

You can receive email and text message updates and a link so you can manage your appeal online. Make sure you have given your email or mobile phone number in Section 1.

## **Your personal information**

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

[www.gov.uk/government/organisations/hm-courts-and-tribunals-service/about/personal-information-charter](http://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.

**You can continue the reasons for your appeal here (if you need to)**  
(Continue your reasons on a separate sheet of paper, if you run out of room.)