



T245 Make application to close an enquiry

Ask a judge from the First-tier Tribunal (Tax) to decide if HM Revenue and Customs (HMRC), the Welsh Revenue Authority (WRA) or the National Crime Agency (NCA) should close certain types of enquiry and issue a closure, counteraction or no-counteraction notice.

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

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

Notes

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

Use another sheet of paper if there is not enough space for you to say everything.

Add your name at the top of any additional sheets.

Section 1 – Type of enquiry

1.1 What type of enquiry do you want to close?

Choose one:

Personal self assessment enquiry

Corporation self assessment enquiry

Partnership self assessment enquiry

Trustee self assessment enquiry

Enterprise Management Incentives (EMIs): qualifying options

Non-resident Capital Gains Tax (NRCGT) return

Stamp Duty Land Tax (SDLT): land transaction return or land transaction tax (in Wales)

Transactions in securities: issue of counteraction or no-counteraction notice

Claim or amendment of a claim outside a direct tax return

1.2 Details of the enquiry you want to close HMRC, WRA or NCA reference number

Years under enquiry

Note for Section 1

The First-tier Tribunal (Tax) can only deal with applications to close the types of enquiry listed in this form.

Note 1.2: Check your letters from HMRC, WRA or NCA for information about the enquiry.

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 applying on behalf of a company or organisation, also add the name of your company or organisation and your 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 – Appellant’s representative information

3.1 Do you have someone to represent you?

Yes. **Go to question 3.2**

No. **Go to Section 4**

3.2 Details of appellant’s representative

First name

Last name

Name of company or organisation

3.3 Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

Country

3.4 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.

If your representative is not authorised under the Legal Services Act 2007 to conduct litigation or exercise a right of audience, then complete the T239 authorisation form.

You can find the form online at link: www.gov.uk/government/publications/form-t239-authorise-a-representative

Section 4 – Reasons for application

- 4.1** Why do you think the First-tier Tribunal (Tax) should order HMRC, WRA or NCA to close the enquiry? (optional)

Note for Section 4

If you want to give any other information that you think the judge should know, you can include it here or attach supporting documents and list them in the next question.

You will also be able to provide more information after you have submitted your form.

Checklist

List of documents that need to be included with the application:

a copy of the most recent letter from HMRC, WRA or NCA
(if applicable)

copies of any other documents in support of your appeal
(if applicable)

List the documents attached here:

Note for Checklist

Include a copy of the most recent letter from HMRC, WRA or NCA. If you do not, it may delay progress on your appeal while we ask you for further information. If there are any documents you wish the First-tier Tribunal (Tax) to consider and you are including them with your application, list them here.

Section 5 – Statement of truth

I, the appellant, believe that the facts stated in this form and any attached sheets are true.

I, the appellant, authorise my representative for all purposes in these proceedings. I understand that the tribunal will communicate only with my appointed representative.

The appellant believes that the facts stated in this section and any attached sheets are true. **I am authorised** by the appellant to sign this statement.

Signature

Appellant

Appellant's representative

Full name

Role (optional)

Date

Day

Month

Year

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Note for Section 5

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If your representative is not authorised under the Legal Services Act 2007 to conduct litigation or exercise a right of audience, then complete the T239 authorisation form.

Contact the First-tier Tribunal (Tax)

Return your completed form to:

Email address

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 or your representative (if you have one) to confirm the next steps.

You can find out more on: 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