



**Official use only**

Case number

Date received

Day      Month      Year

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FTC1

## Application for permission to appeal and notice of appeal from First-tier Tribunal

You must apply to a First-tier Tribunal for permission to appeal (and have received that decision) before you complete this form.

Use this form either

1) to apply to the Upper Tribunal for permission to appeal if the First-tier Tribunal

- refused you permission to appeal
- gave you permission to appeal on limited grounds, **or**
- your application was not admitted because you were late.

**OR**

2) to appeal to the Upper Tribunal if the First-tier Tribunal has granted you permission to appeal.

## 1. About the type of appeal

### 1.1 What type of application or appeal are you making?

Tax

Charity

### 1.2 Choose one of the following statements:

I am applying to the Upper Tribunal for permission to appeal as the First-tier Tribunal has refused me permission to appeal on some or all of my proposed grounds of appeal or my application for permission was not admitted because it was late.

I am appealing to the Upper Tribunal as the First-tier Tribunal granted me permission to appeal on all the grounds I wish to pursue.

## 2. Your details

### 2.1 Name of company or organisation

Your role in the company or organisation

### 2.2 First name(s)

### 2.3 Surname or family name

### 2.4 Email address

**Note 2.4:** If you give us an email address this is how we will contact you.

## 2.5 Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

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2.6 Phone number – where we can contact you during the day

2.7 Mobile number – if different from above

## 3. Your representative

If someone has agreed to represent you, please fill in the following.  
We will in future only contact your representative and not you.

3.1 Name of representative

3.2 Name of organisation – if applicable

3.3 Email address

**Note 3.3:** If you give us an email address this is how we will contact you

### 3.4 Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

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### 3.5 Phone number – where we can contact you during the day

### 3.6 Mobile number – if different

If your representative is not legally qualified you must sign the declaration below.

#### Your authorisation for non-legal representative

I authorise the representative named above to act on my behalf in all proceedings before the Upper Tribunal.

Your signature

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Date

Day

Month

Year

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## **4. Respondent's details** – the person or organisation who was the other party in the First-tier Tribunal

**4.1** Name of the person or organisation

**4.3** Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

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**4.2** Email address

**4.4** DX number

**4.5** Phone number

**4.6** Mobile number – if different

## 5. Respondent's representative

If the respondent is represented and you know their details please complete the details below.

**5.1** Name of representative

**5.2** Name of organisation – if applicable

**5.3** Email address

**5.4** Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

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**5.5** Phone number

**5.6** Mobile number – if different from above

## 6. About the First-tier Tribunal which decided your case

### 6.1 Where was your hearing held?

Scotland

Northern Ireland

England or Wales

Remote hearing

Paper hearing or case

### 6.2 On what date did the tribunal send the decision to you?

Day

Month

Year

| | | | | | |

### 6.3 Tribunal reference number

**Note 6.2:** you will find the date on the covering letter that came with the decision

**Note 6.3:** you will find this on all correspondence from the tribunal

## 7. Reason for any delay

You should have applied to the First-tier Tribunal for permission to appeal within 56 days (Tax and Charity) of the full written statement of the tribunal's reasons for its decision being issued.

**7.1** Did the First-tier Tribunal refuse to admit your application because you were late?

Yes

No

Your application for permission to appeal or your notice of appeal to the Upper Tribunal must be made so that it is received no later than one month after the date the First-tier Tribunal sent you notice of the refusal or grant of permission to appeal or the refusal to admit your application.

**7.2** Has more than 1 month passed since the First-tier Tribunal sent you notice of the grant or refusal of permission to appeal or notice that your application has not been admitted?

Yes

No

If the answer to either of the above questions (or both) is 'Yes' please apply for an extension of time by giving your reasons for the delay in the box below.

**Note 7:** You must show a good reason for the Upper Tribunal to accept your application or appeal. If the First-tier Tribunal did not admit your application for permission to appeal because it was late or because you did not have a written statement of reasons it will only be admitted if the Upper Tribunal considers that it is in the interests of justice to do so. You must in all cases explain why the application was, or is being, made late. Your reasons should explain why you consider it in the interests of justice for the application to be admitted. That explanation should in all cases include the reasons why the application missed (as applicable) either the 56 day deadline to the First-tier Tribunal and/or the one month deadline to the Upper Tribunal.

## 8. Reason for appealing

**8.1** Please set out below what error of law you consider the tribunal has made. If you are printing out this form to complete and you need more space, please continue on a separate piece of paper, or enclose a separate document with your reasons.

**Examples of mistakes of law are:**

- The tribunal did not apply the correct law or wrongly interpreted the law.
- The tribunal made a procedural error.
- The tribunal had no evidence, or not enough evidence to support its decision.
- The tribunal did not give adequate reasons (in the written statement of its reasons).

**Note:** This is not an exhaustive list and you could believe the decision is wrong for some other reason. You should explain in as much detail as possible why the decision in your particular case is wrong in law.

**Please now re-read the form and check that you have entered all the relevant information.**

**Once you are satisfied, please tick this box**

If you are sending this form back by post please sign and date below.

Date

Day      Month      Year

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Signature

## 9. Documents to include with your application

**9.1** You must enclose the following documents with this form.

If you do not send these documents your appeal may be delayed or not be admitted.

Please tick to confirm you have attached each one.

A copy of the full decision and statement of reasons from the First-tier Tribunal you wish to appeal.

A copy of the application you sent to the First-tier Tribunal asking for permission to appeal.

A copy of the decision notice on your application for permission to appeal to the Upper Tribunal issued by the First-tier Tribunal.

The letter from the First-tier Tribunal telling you that you have been granted or refused permission to appeal or that your application has not been admitted.

A separate sheet or separate document setting out your reasons for appealing, if you have prepared one.

**Note 9.1:** If the application/ appeal is being submitted electronically then there is no need to send hard copies unless requested by the tribunal.

## 10. Where to send your appeal or application

After you have completed this form: You can submit documents and track your case digitally online with the E-Filing service <https://www.gov.uk/guidance/hmcts-e-filing-service-for-citizens-and-professionals>

**If a party has appointed a professional representative**, all forms and documents must be submitted to the tribunal using the E-Filing service.

**If you are not a professional representative** you can send your documents to:

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

DX: 160042 Strand 4

Email: [uttc@justice.gov.uk](mailto:uttc@justice.gov.uk)

Phone: 020 7612 9730

The Office will let you know when they have received this form. Contact the Upper Tribunal office if you are not told within a week that the form has been received.

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 <https://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.