



T247

## Make application to the First-tier Tribunal (Tax) for permission to appeal to the Upper Tribunal

You must ask the First-tier Tribunal (Tax) for permission to appeal to the Upper Tribunal (Tax) if you think there has been an error of law in the First-tier Tribunal's decision.

### How to apply

Send this application to the First-tier Tribunal (Tax) no later than 56 days after the tribunal sent you the full decision against which you wish to appeal.

The tribunal's letter accompanying the decision will tell you if you have received a short decision or a summary decision and how to apply for a full decision if you need one.

If you received a short decision or a summary decision, you must ask the tribunal for a full decision within 14 days of the decision date. The 56 days start from the date when the tribunal sends you the full decision.

### 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 303 5857

(Monday to Friday, 9am to 4pm)

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.

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 – Appeal information

### 1.1 Details of appeal

First-tier Tribunal (Tax)'s reference number

Name of appeal

**Note 1.1:** The reference number can be found on the correspondence you have received from the First-tier Tribunal (Tax).

## Section 2 – Applicant's information

### 2.1 Details of applicant

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 your name and role.

The applicant is the party seeking permission to appeal to the Upper Tribunal.

### 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 – Applicant’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 applicant’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

### 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 apply for permission to appeal to the Upper 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](http://www.gov.uk/government/publications/form-t239-authorise-a-representative)

### 3.4 Contact details

Email address

Phone number

Mobile number

## Section 4 – First-tier Tribunal (Tax) decision

### 4.1 What decision would you like to appeal against?

Full decision

Notification that the full decision has been amended or corrected following a review

Notification that an application for the decision to be set aside has been unsuccessful

Other (provide a copy of any other decision)

**Note 4.1:** Provide information on whether or not this application relates to the original decision, a decision that has been corrected or amended following a review, or following an unsuccessful application to set aside a decision. Use the 'Other' field if your decision does not fall into the provided categories.

## Section 5 – Out of time applications for permission to appeal

**5.1** Your completed application for permission to appeal should reach the tribunal within **56 days** of the First-tier Tribunal (Tax) sending you the full decision. If your application is late, or you are not sure if it will reach the tribunal in time, you must ask the tribunal to extend the time limit.

Explain the reasons why your application is late and include any evidence you have with this application.

### Note for Section 5

It is important that you explain your reasons in detail. A judge will consider your reasons in their decision whether to extend the time limit.

## Section 6 – Reasons for applying and outcome requested

- 6.1** State what error or errors of law you believe the First-tier Tribunal (Tax) has made and what result you are seeking.

### Note for Section 6

You must explain why you think the First-tier Tribunal (Tax) decision is wrong in law and state the outcome you are seeking.

Examples of errors of law:

- the tribunal did not apply the correct law or wrongly interpreted the law
- the tribunal had no evidence, or not enough evidence, to support its decision
- the tribunal did not give adequate reasons for the decision

This list is not exhaustive and the tribunal's decision may be wrong in law for some other reason. You should explain in as much detail as possible why the decision in your case is wrong in law.

If you are unsure whether the decision was wrong in law, you may wish to seek legal advice, but you should not miss the time limit for sending in your application form.

## Section 7 – Signature

**7.1** Who is applying to the First-tier Tribunal (Tax) for permission to appeal to the Upper Tribunal?

Applicant (without appointing a representative)

Applicant appointing a new representative

Applicant's existing authorised representative  
(legal or non-legal representative)

Applicant's new legal representative (as defined under  
Rule 11(7)) confirming their appointment

### Signature

### Date

Day	Month	Year

Full name

Role (optional)

### Note for Section 7

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 apply for permission to appeal to the Upper 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.

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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 303 5857  
(Monday to Friday, 9am to 4pm)

## 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](http://www.justice.gov.uk/tribunals/tax)