HM Courts & Tribunals Service

First-tier Tribunal (Tax)

Office stamp (date received)

T240

Notice of appeal

Ask a judge from the First-tier Tribunal (Tax) to decide a dispute with HM Revenue & Customs (HMRC), UK Border Force (UKBF), Welsh Revenue Authority (WRA), the National Crime Agency (NCA) or the Gambling Commission (GC) for economic levy appeals only, Department for Work and Pensions (DWP) for Eligibility Verification Appeals.

All references below to HMRC include the UKBF, WRA, NCA, GC and the DWP.

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 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

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.

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

- ☐ The decision you are appealing against (for example, the letter, notice or decision document).
- ☐ Review conclusion letter or another document that explains the reasons for the decision (if you do not have the decision itself).
- ☐ I cannot provide either of the above documents because:

Note: List of documents

The First-tier Tribunal (Tax Chamber) is independent and doesn't have access to files from HMRC.

You must enclose a document which identifies the decision you wish to appeal and the reasons for that decision if you have or can reasonably obtain it. Such a document provides important details about your case. It should also inform you of your appeal rights.

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Section 1 – Appellant's information

1.1 Details of appellant

First name

Last name

Name of company or organisation (if applicable)

Role in company or organisation (if applicable)

Note 1.1: If you are applying on behalf of a company or organisation, also add your name and role.

1.2 Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

Country

1.3 Contact details

Email address

Phone number

Mobile number

Note 1.3: The First-tier Tribunal (Tax) will communicate with you by email unless you do not have an email address.

Section 2 – Appellant's representative information

2.1 Do you have someone to represent you?

☐ Yes. **Go to question 2.2**

☐ No. **Go to Section 3**

2.2 Details of appellant's representative

First name

Last name

Name of company or organisation

2.3 Address

First line of address

Second line of address

Town or city

County (optional)

Postcode

Country

2.4 Contact details

Email address

Phone number

Mobile number

Note for Section 2

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

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

If the representative is an accountant, tax agent, financial adviser, friend or family member, that is not a UK solicitor or barrister or advocate (in Scotland), then the appellant must sign this form or send in a completed T239 authorisation form signed by the appellant.

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

Only a legal representative can appeal to the tribunal as the appellant's representative without authorisation. A legal representative is someone authorised under the Legal Services Act 2007 to conduct litigation or exercise a right of audience.

Note 2.4: The First-tier Tribunal (Tax) will communicate with you by email unless you do not have an email address.

Section 3 – Type of appeal

3.1 What is your appeal about? Choose all that apply:

Direct tax

- ☐ Income Tax – including tax paid via self assessment and pay as you earn (PAYE)
- ☐ Capital Gains Tax
- ☐ Corporation Tax
- ☐ National Insurance (NI) contributions
- ☐ Penalties related to direct tax
- ☐ Other

Go to question 3.2

Indirect tax

- ☐ Value Added Tax (VAT)
- ☐ Penalties related to indirect tax
- ☐ Excise Duty
- ☐ Customs Duty
- ☐ Other

Go to question 3.4

Other

- ☐ Information notice. **Go to question 3.2**
- ☐ Restoration of seized goods. **Go to question 3.4**
- ☐ Eligibility Verification Notice (DWP). **Go to question 3.4**

3.2 Did you appeal the original decision to HMRC?

- ☐ Yes. **Go to question 3.3**
- ☐ No. **Contact the tribunal** if you are not sure how to proceed

Note for Section 3

Check the **T242: Making an appeal** – Explanatory leaflet for a full list of types of direct and indirect tax disputes, and other areas where the tribunal has jurisdiction.

We need to know what your appeal is about as the law about how and when you can appeal is different for different types of tax.

Note 3.2: For direct tax or information notices, you must appeal to HMRC before you can appeal to the tribunal.

If HMRC rejected your appeal for being late, you can apply to the tribunal to be allowed to make a late appeal to HMRC.

3.3 Direct tax and Other – only
After you appealed to HMRC, did HMRC say your appeal to them was too late?

☐ Yes. **Go to Section 5**

☐ No. **Go to question 3.5**

3.4 Indirect tax and Other – only
Did you have a review of the original decision?

☐ Yes. **Go to question 3.5**

☐ No. **Go to question 3.5**

☐ No, I am applying to be able to request a late review (for restoration of seized goods) **Go to Section 5**

3.5 Direct Tax, Indirect tax, Other
What is your dispute about? Enter details for all that apply:

☐ HMRC claim I owe tax of

- for direct tax. **Go to Section 5**

- for indirect tax. **Go to Section 4**

☐ I want HMRC to repay

Go to Section 5

☐ HMRC claim I owe a penalty or surcharge of

Go to Section 5

☐ Other or unsure (please specify)

Go to Section 5

Note 3.3: If you asked or accepted the offer of a review, then you can only appeal to the tribunal when you receive a review conclusion letter.

If you have not received the review conclusion letter, you must wait 45 days before you appeal.

Note 3.4: For the restoration of seized goods, you must ask UK Border Force or HMRC for a review before appealing to the tribunal.

If your request is rejected for being late, you can apply to the tribunal to request a late review.

Note 3.5: Check the original notice or review conclusion letter for details of your dispute.

Note for Other

Not all decisions are financial decisions.

For example: restoration of seized goods, employment status.

Section 4 – Indirect tax only

4.1 Have you paid the amount HMRC claim you owe?

☐ Yes. **Go to Section 5**

☐ No. **Go to question 4.2**

4.2 Did you ask HMRC if you could appeal without paying the amount first?

☐ Yes. **Go to question 4.3**

☐ No. **Go to question 4.4**

4.3 Did HMRC allow you to defer paying because of financial hardship?

☐ Yes. **Go to Section 5**

☐ Awaiting decision. **Go to Section 5**

☐ No. **Go to question 4.4**

4.4 Why will paying the tax under dispute cause you financial hardship?

I want to apply to HMRC or (if HMRC rejects my application) to the tribunal to consider my hardship application because:

Note for Section 4

For indirect taxes, you must normally pay any amount HMRC claim you owe before you appeal.

However, you may be excused for reasons of financial hardship.

You do not have to pay a penalty or surcharge before you can appeal.

If payment of the tax will cause financial hardship, you must ask HMRC if you can defer paying before your appeal is allowed to proceed.

If HMRC doesn't allow you to defer, fill in question 4.4 (or give reasons in a separate document). The judge will decide whether your appeal can go ahead without paying the amount first.

If you are awaiting a decision, and HMRC later refuse, you may apply to the tribunal to consider your case for financial hardship at that point.

Section 5 – Timing of appeal

5.1 Even if you think your appeal is in time, explain why you did not make your appeal any earlier.

Note for Section 5

The notice of appeal must be received by the tribunal **within 30 days** from the date of the original decision or review conclusion letter (or expiry of the 45-day period for review if you didn't receive a review conclusion letter). It is 14 days for DWP Eligibility Verification Notice.

The time runs from the date on the decision and not from the date you received it.

You must explain the reasons why you didn't send your notice of appeal within the given time. The tribunal won't accept your appeal unless you do so.

The judge will consider your reasons and any response from HMRC.

There may be a hearing to decide if your appeal can go ahead. If you are not allowed to appeal late, you will be told why.

You can enclose a separate document if you need more space to write.

Section 6 – Grounds for appeal

6.1 Give reasons for each decision you dispute

Note for Section 6

Clearly explain why you are appealing, giving reasons for each decision you dispute. The judge will want to hear things from your side.

You can write reasons here or enclose a separate document if you need more space.

6.2 Briefly say what outcome you would like.

Note 6.2: Clearly explain the result you want in 2-3 sentences.

For example, if you have received a ruling you disagree with you should tell us what you think the correct ruling should have been.

Section 7 – Hearing

7.1 Will you need any support at the hearing, such as wheelchair access or a hearing loop?

Tell us what support you need and why you need it.

Note 7.1: You can ask for support at a hearing, for example:

- access and mobility support (wheelchair)
- support to see or hear what is happening at the hearing
- documents in alternative formats, colours or fonts

Section 8 – Statement of truth

☐ **I believe** that the facts stated in this form and any continuation sheets are true.

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

☐ **The appellant believes** that the facts stated in this form and any continuation sheets are true.

Signature

☐ Appellant

☐ Appellant's representative

Full name

Role (optional)

Date

Day Month Year

Note for Section 8

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

If the representative is an accountant, tax agent, financial adviser, friend or family member, that is not a UK solicitor or barrister or advocate (in Scotland), then the appellant must sign this form or send in a completed T239 authorisation form signed by the appellant.

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A legal representative is someone authorised under the Legal Services Act 2007 to conduct litigation or exercise a right of audience.

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 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

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