



***These notes should be read whilst completing the Notice of Appeal Form. Further useful information is also available in our two leaflets “Making an appeal” and “At your hearing”.***

**Important Note:** In this form, we refer to direct and indirect tax. Direct tax refers to tax that is usually levied directly off an organisation or an individual person, such as income tax or corporation tax. Indirect tax refers to tax that is usually levied on goods or services rather than on an individual or organisations, such as VAT or Customs Duties.

### Section 1 - Appellant's Details

We use the word **appellant** to describe the person whose appeal it is.

Please complete this section providing us with your name and full contact details so we can contact you with important information about your appeal. We will normally correspond with you in writing but may also contact you by telephone.

We also need your tax reference number which may be your national insurance number, VAT registration number or any other tax reference number HMRC have given you. For indirect tax cases, we also need to know the nature of your business.

### Section 2 - Appellant's Representative Details

A **representative** is someone who helps the appellant deal with the correspondence and/or represents them at any hearing. If you have a representative, you should give their details in the boxes provided in this section.

You do not need to nominate a representative. If you do, all correspondence and documents, including hearing date notifications will be sent to the representative, not directly to you. We will continue to do this until you or your representative nominates someone else or until your representative gives notice that they no longer act for you. If you provide us with details of somebody who is representing you, you should ensure they agree for their name to be put down on the form. If you change your representative, please inform us immediately in writing so that we can ensure that no further correspondence is sent to them and so that we can liaise directly with the appropriate person.

You do not need to mention someone who is just going to attend a hearing with you to help you present your own case.

### Section 3 - Details of the decision you are appealing

You should provide us with the HMRC reference number of the decision(s) against which you are appealing. This will be quoted on all letters you have received from HMRC and in particular, the last correspondence you had with them on this issue. We also need to know the date you received that decision from HMRC. You should send a copy of the original decision(s) and (if you have one) the review decision.

You should send to us the decision(s) letter plus any review decision letter or any further correspondence from HMRC giving reasons for their decision. If you are completing this form electronically, you can scan and email the documents to us with the Notice of Appeal or send paper copies by post. The address is on page 3. You do not need to send to us all the paperwork associated with your case.

To help us gather the full details for your appeal, we also require the amount of tax or penalty which is in dispute where this is applicable. If there is not an amount in dispute, leave the box empty.

## **Section 4 - Applications for Hardship (indirect tax only)**

In indirect tax, the tax in dispute needs to be paid or secured before the appeal can proceed, unless HMRC agree that your appeal may proceed without payment because payment would cause you hardship. If HMRC do not agree you may apply to the tribunal to make a direction that your appeal can proceed without payment. This does not apply if you are notifying an appeal against a direct tax decision e.g. personal income tax. If HMRC have not granted a hardship application in relation to an indirect tax decision, your case cannot proceed before the tribunal until you either pay the tax in dispute or the hardship application is granted.

If HMRC have acknowledged your application for hardship or granted or refused hardship, please attach the letter they sent you. If you have not heard from HMRC then please attach a copy of the letter you sent to them asking for hardship. If your hardship application has been refused and you are asking the tribunal to decide whether hardship should be granted, please say why you think hardship should be allowed in the box provided. There may be a hearing on the matter.

In direct tax, the payment of the tax in dispute is usually postponed pending the outcome of the appeal, and this is not an issue.

## **Section 5 - Time Limits for making an appeal**

The decision letter you receive from HMRC will tell you about the time limits for making an appeal. You should make your appeal within that time limit.

However, if you have been unable to do so, you can ask the tribunal to extend the time limit and provide the reasons for doing so in this section.

The Tribunal will consider whether you have good reasons for making a late application, and may or may not grant your request.

## **Section 6 - Grounds for Appeal**

This section provides you with the opportunity to state why you think HMRC's decision(s) is wrong. It is not enough to say 'I do not agree', or 'the tax is too much'. You should explain to the tribunal why you do not agree or why you think the tax is too much. If you are appealing against more than one decision, you must explain why each one is wrong. If you wish to write more than space on the form allows, please continue on a separate sheet of paper remembering to state clearly on the top, your name and HMRC reference number.

If there is a hearing, you will be able to develop your arguments but you must still give a summary in the box provided.

## **Section 7 - Result**

To assist the tribunal in making a decision on your appeal, it is important you tell us the result you are seeking from this appeal. It is not enough to say that you wish to have the original decision overturned.

Unless it is already clear from what you have written in box 6, you must tell us the result you are seeking. For example, if you have received a ruling you disagree with you should tell us what you think the correct ruling should have been.

If you wish to write more than space on the appeal form allows, please continue on a separate sheet of paper remembering to state clearly on the top, your name and the HMRC reference number.

## **Section 8 - About your requirements**

If you, or your representative if you have one, or any witness you expect to attend a hearing, have any special need requirements, you should let us know when you make your appeal so we can make provision for this.

All of our Tribunal venues have disabled access and our hearing rooms are fitted with hearing loops. All of our information is available in large font, Braille or in Welsh Language.

## **Section 9 - Signature**

If you are completing your Notice of Appeal manually, please ensure that it is signed and dated by either yourself or your representative.

For electronic versions, no signature is necessary. Just ensure your name is clearly entered and the date.

## **Section 10 - Document Checklist**

Before you send us your Notice of Appeal, please ensure that you include the relevant documents associated with your appeal. We have provided a checklist on the Notice of Appeal to assist you.

You should provide all the relevant information so that the tribunal is able to determine that the appeal is valid and what is in dispute.

You should provide the copy of the final HMRC decision(s). If your decision has been internally reviewed by HMRC, you should send the original decision as well as the decision following that review.

If you are completing this form electronically, you can scan and email the documents to us or send paper copies by post.

## **Section 11 - Additional Information**

If you are emailing the Notice of Appeal, please send it to: [taxappeals@tribunals.gsi.gov.uk](mailto:taxappeals@tribunals.gsi.gov.uk)

If you are posting the Notice of Appeal, please post it to:

### **Tribunals Service**

**Tax  
2<sup>nd</sup> Floor  
54 Hagley Road  
Birmingham  
B16 8PE**

**Telephone number: 0845 223 8080**

**Textphone number via Typetalk: 1800108452238080**

If you are completing this form by hand, please complete it legibly using black ink and capital letters.

## **Section 12 - What happens next?**

Once we have received your completed Notice of Appeal form and associated documents, we will contact you with information on how your appeal will proceed. For further information about the next steps, please refer to our leaflets "Making an Appeal" and "At your hearing".