



Appeal Reference Number - For Tribunals Service use only:

This form should be used to make or notify an appeal to the Tax Chamber of the First-tier Tribunal against decisions made by Her Majesty's Revenue and Customs (HMRC).

Please read the guidance attached to this form before completing the Notice of Appeal. Further Information on appealing is contained in our leaflets "Making an appeal" and "At your hearing". These leaflets can be downloaded from our website www.tribunals.gov.uk and are also available in hard copy upon request by telephoning 0845 223 8080.

1. Appellant's details

Title or company or organisation

First Name

Surname

Address (including postcode)

Daytime Telephone Number

Email Address

National Insurance Number

Tax Reference Number e.g. VAT registration number, corporation tax reference (if applicable)

Nature of Appellant's Business (indirect tax only)

2. Appellant's representative's details (if applicable)

Name of organisation or business (if applicable)

Contact name

Address (including postcode)

Telephone Number

Email Address

Reference

3. Details of the decision(s) you are appealing

HMRC Reference Number

Date of Decision(s)

The amount of tax or penalty (if applicable)

4. Applications for Hardship (Indirect Tax Appeals Only)

Applications not to pay disputed amounts pending the outcome of the appeal on grounds of hardship must be made to HMRC in the first instance.

- Have you paid the disputed tax?

Yes

No

No requirement to pay

- If you are required to pay the tax but have not done so, have you applied to HMRC for their agreement that the appeal may proceed without payment?

Yes

No

- If you applied to HMRC, please tell us the status of the application:

Granted

Refused

Pending HMRC decision

Please note that you will have to send us some documents – see box 10

Reasons why you think the hardship should be allowed (if applicable)

5. Time limit for making an appeal

Your completed appeal form should reach the Tribunals Service within the time set out in the decision(s) letter you received from HMRC. If your appeal is likely to reach us after that period, you must ask the tribunal to extend the time limit for making the appeal giving full reasons why it is late.

I request that the time for making the appeal be extended: Yes

Reasons why the appeal is made late (if applicable)

6. Grounds for appeal

Please use this box to say why you think HMRC's decision(s) is wrong giving reasons. If you are appealing against more than one decision, you must explain why you think each one is wrong.

7. Result

Please say below what you think the decision(s) should have been if you do not already make that clear in box 6:

8. About your requirements

If you or anyone coming to a tribunal has a disability or a particular need, please set out the details below:

9. Signature

I am the Appellant

I am the representative of the Appellant

Name

Signature (not required for Appeals sent by email)

Date

10. Document checklist

A copy of the HMRC decision(s) you are appealing against is enclosed with this form.

A copy of any statement of reasons for that decision(s) is enclosed with this form.

A copy of any hardship decision or letter to HMRC about hardship is enclosed with this form. If you are asking the Tribunal to consider hardship because HMRC have refused, tick this box to confirm that you have sent the list of supporting documents (see box 4).

11. Additional information

Please email or post this completed form and any other supporting documents to:-

Email: taxappeals@tribunals.gsi.gov.uk

**Address: Tribunals Service
Tax
2nd Floor
54 Hagley Road
Birmingham
B16 8PE**

We have a series of leaflets which provide guidance on the appeals process. These leaflets are available by request or by downloading from our website at **www.tribunals.gov.uk**. If you need this form in an alternative format e.g. large font, Braille or in Welsh Language, or require hard copies of our leaflets, please telephone **0845 223 8080**. Textphone users can contact us through **Typetalk** on **1800108452238080**.

12. What will happen 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".