



Inland
Revenue

How to appeal against a tax credits decision or award

CHILD TAX CREDIT &
WORKING TAX CREDIT
MTC/AP

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This leaflet explains how you can appeal against your Child Tax Credit or Working Tax Credit notice and any penalty we have imposed in connection with your tax credits claim. It gives general guidance only.

Introduction

What is an appeal?

Most appeals are disagreements between you and us. For instance, disputes may be over

- interpretation of the law
- facts, information or figures you have provided, or
- whether you should pay a penalty.

The appeals process is laid down by law and exists to help both you and us to settle any disagreements. Your appeal starts as soon as you contact us to disagree with your tax credit notice. We can usually reach an agreement with you by correspondence, phone or in person, so saving time and trouble all round.

But, if we cannot agree, you can take your appeal to an independent Appeals Tribunal.

What is an Appeals Tribunal?

Appeals against tax credits notices and penalties are considered by Appeals Tribunals, which are run by the Appeals Service.

A tribunal will consist of up to three experts in the issues involved in your appeal. All tribunals have a legally qualified member to help apply the law to your appeal.

They may also include someone with

- medical qualifications
- financial qualifications, or
- experience or knowledge of disability issues.

Both the Appeals Service and the tribunals are completely independent of us. You can appeal against most of our decisions or awards, for more information phone the Helpline on page 9.

Making an appeal

How do I appeal?

We will send you a notice which will tell you

- whether you can get tax credits, and, if so, how much
- whether we impose a penalty, or
- when we decide to charge interest on a tax credits overpayment.

If your award **is** being looked at by the Claimant Compliance Officer contact them direct **not** the Helpline. You can find their address and phone number on the notice we sent you.

If it **is not** being looked at by the Claimant Compliance Officer you should phone the Helpline on page 9 and tell us why you think it is wrong. We will explain the notice to you.

If we agree that the notice is wrong we will arrange for it to be changed and send you a new notice showing the change. If we cannot change it, we will explain why.

If you still want to appeal, you must do so in writing by either

- filling in the form at the centre of this leaflet, or
- writing to us at the address on the notice. In your letter you should
 - give your name, National Insurance number and the date shown at the top of the notice
 - say that you wish to appeal and tell us why you think the notice is wrong.

Make sure you sign any letter or form you send us.

Who can appeal?

We will accept appeals from

- anyone the notice is addressed to
- a professional adviser or agent if you have appointed one, and
- an appointee (someone officially appointed to act for someone who cannot act for themselves).

Is there a time limit?

Yes. You have **30 days** from the date of the notice to make your appeal in writing. After that the notice is normally final and cannot be changed.

Can the time limit be extended?

Yes, but only if you can satisfy us that there were special reasons for the delay, and that you will raise the matter as soon as possible.

If we are not satisfied with your explanation then a legally qualified panel member at the Appeals Service will consider your application. They will look at your reasons for appealing late and decide whether to accept your appeal. Their decision is final.

We will not accept any appeal more than **13 months** after the date on your notice under any circumstances.

Can I withdraw my appeal?

Yes. You can withdraw your appeal by

- phoning the Helpline on page 9
- writing to us at one of the addresses on page 9
- writing to the Appeals Service and telling them you want to withdraw.

You can also withdraw your appeal at your oral hearing if you attend it.

Normally you can withdraw an appeal. However, if we do not accept your withdrawal request, we must write to you **within 30 days** of your request.

If we cannot agree to withdraw your appeal then we will settle it in one of the ways described on pages 4-7.

What happens when I appeal?

We will look again at your claim. If we have made a mistake we will put it right.

How is my appeal settled?

We can settle appeals without going to a tribunal if either you or us put forward any new facts or figures and both of us agree to them.

You must only agree when you are completely happy with the position we reach together.

You do not have to agree with us and can seek advice from us or any of the organisations on page 10 at any time before saying you agree.

If we settle the appeal in this way we will, if appropriate, issue a new notice to show the effect of the agreement. If you change your mind about the agreement you must write to us **within 30 days** of the agreement. Otherwise the agreement stands.

What if we cannot settle by agreement?

If we cannot agree, or you change your mind about an agreement **within the 30 day time limit**, we will send the Appeals Service

- your appeal, and an explanation of how we reached our decision, and
- any relevant papers.

We will send you a

- copy of the papers (if you do not understand something, ask us or an advice centre or a solicitor to help you), and
- form to let you add more information. The form also asks you whether you want an oral appeal hearing or a paper appeal hearing. You must fill it in and send it to the Appeals Service **within 14 days**. If you do not, they will assume that you do not want to continue with your appeal and could end it without a hearing.

What happens at the Appeals Tribunal?

The Appeals Tribunal will check if we have applied the law correctly to your case.

They cannot

- change the law or pay more money than the law allows, or
- look at changes in your circumstances which happened after we made the decision or award.

Oral hearing

You can go to this appeal hearing. You can take someone with you to represent you, such as a friend or an advice centre worker.

At the oral hearing

- the tribunal may ask you questions
- you can ask questions and call witnesses to give evidence, and
- there may be an Inland Revenue officer who may ask you questions and call witnesses.

If you choose an oral hearing but find that you cannot go, you must tell the Appeals Service straight away. If you have a good reason for not attending, you may be able to arrange another date. If you do not tell them that you cannot attend, the tribunal may hear your appeal without you.

Oral hearings are usually open to the public. However, the tribunal can exclude members of the public in certain circumstances.

If you live abroad and want an oral hearing, tell the Appeals Service that you want to go to the hearing or want to send someone to represent you. The Appeals Service can arrange for your appeal hearing to be

- near the place you arrive in Great Britain
- near your representative if you have one, or
- delayed until you are in Great Britain, providing it will be reasonably soon.

Please note that people who go to their oral hearing generally do better than those who do not.

Expenses

You can claim, from the Appeals Service, your costs for getting to and from an oral hearing within Great Britain. You may also be able to get

- money to cover any earnings you lose by attending the hearing
- money to cover the cost of things like meals if you are away from home or work for more than 24 hours - this is called subsistence
- help with childcare costs you incur by attending the hearing.

The same applies to costs for witnesses or to somebody coming with you.

The Appeals Service will not pay

- anything to solicitors or other advice workers who attend the hearing on your behalf
- your fare to Great Britain if you live abroad.

For more information about expenses contact the Appeals Service office that handles your appeal. Their address will be on the papers they send to you.

Paper hearing

You cannot go to this appeal hearing. You can use the form you are given with the appeal papers to add any information that you think will help your case. You should return the completed form as soon as possible.

You will not be told the date of a paper hearing. The tribunal will hear your appeal and send you a copy of the tribunal decision notice.

If you choose a paper hearing but change your mind, you may be able to request an oral hearing provided that the paper hearing has not already begun. You should write to the Appeals Service straight away.

The decision

The Appeals Service will give or send you a copy of the tribunal decision notice as soon as possible after the appeal hearing. This briefly explains the appeal tribunal's decision. They will also send a copy to us.



Fill in this form if you want to appeal against your Tax Credits notice.

Title, enter MR, MRS, MISS, MS, or other title

Surname

All other names

Your date of birth

National Insurance number

Address, including postcode

Daytime phone number

I am appealing against the notice dated

about my tax credits claim.

Have you arranged for someone to help with your appeal?

Put 'X' in one box only.

No

Yes Please give their name and address

Their full name

Address, including postcode

Use the space below to tell us why you do not agree with the notice.

- You must say why you think the notice is wrong. If you think that some information we have is wrong, please tell us what you believe is the right information.
- If you are appealing against more than one notice, please tell us the date of each one, and give reasons why you disagree with each one.
- If you are appealing more than 30 days after the notice was sent to you, please say why your appeal was delayed.

Continue on the back if you need more space

You can also ask the Appeals Service for a 'statement of reasons' **within one month** of the tribunal decision notice. This explains the appeal tribunal's decision and how they reached it.

You can ask for a copy of the record of the appeal hearing **up to six months** from the date of the tribunal decision.

What if I disagree with the tribunal's decision?

If you disagree with the Appeals Tribunal's decision, you may be able to appeal to the Social Security Commissioners. The Commissioners are lawyers who are independent of us and the Appeals Service.

Appeals against penalties

You may appeal to an Appeals Tribunal against a penalty if it is imposed by the Inland Revenue. However if the penalty is upheld by the Appeals Tribunal you may submit your appeal to the Social Security Commissioners.

You can get help or advice about appeals against penalties from us or your professional adviser, if you have one.

Who can appeal to the Social Security Commissioners?

Appeals to the Commissioners can be made by

- anyone who has already appealed to an Appeals Tribunal and has been given leave ie permission to do so
- us, and
- in some cases, a trade union or similar organisation.

What else can I appeal to the Social Security Commissioners about?

You can only appeal to the Social Security Commissioners if you think that the tribunal has made an error in law. This can include

- interpreting the law wrongly
- not dealing with your case fairly, or
- failing to sufficiently explain the reasons for its decision.

You can also appeal to the Commissioners if you think that the Appeals Tribunal has made a decision that has breached natural justice.

How do I apply to appeal to the Social Security Commissioners?

The notes supplied by the Appeals Service with your decision will tell you what to do if you are unhappy with the tribunal's decision.

You have **one month** from the date of the tribunal's decision to ask the clerk to the tribunal for a statement of reasons. This explains the tribunal's decision including the facts and the law used.

You should read the statement of reasons carefully. If you still disagree with the reasons for the decision, you can apply to a legally qualified member of the Appeals Service for leave to appeal to the Social Security Commissioners. If your application is rejected you can still apply direct to the Social Security Commissioners.

If you apply for leave to appeal to the Social Security Commissioners you must do so **within one month** of the date the Appeals Service sent you the statement of reasons. You **must** send the statement of reasons with your application otherwise your appeal may not be considered.

You can ask an advice centre or solicitor to help with your application.

Late applications

The Commissioners will only accept a late application for a statement of reasons or leave to appeal in exceptional circumstances.

Help and advice

You can discuss your tax credits claim by

- phoning our Helpline on **0845 300 3900** (England, Scotland and Wales) or **0845 603 2000** (Northern Ireland only)
- dialling our textphone Helpline (for people with hearing or speech difficulties) on **0845 300 3909** (England, Scotland and Wales) or **0845 607 6078** (Northern Ireland).

Our Helplines are open between 8.00am to 8.00pm, seven days a week (except Christmas Day, Boxing Day, New Year's Day and Easter Sunday).

The Helplines can

- explain the decision about your tax credits claim to you
- offer you help and advice if you need to make a new claim, or
- advise you what to do next if you think that a decision is wrong.

You can also write to us at

England, Scotland and Wales

Inland Revenue Tax Credit Office

Cop Lane

Preston

PR1 0SB

Northern Ireland

Inland Revenue Tax Credit Office

Dorchester House

52-58 Great Victoria Street

Belfast

BT2 7WF

Advice centres

Advice centres, like the Citizens Advice Bureau and law centres, can help you understand the reasons for decisions and awards of tax credits. They can also help you fill in forms, write a letter or sometimes go with you to a tribunal hearing. You can find a list of their addresses

- in the business section of the Phone Book
- in Yellow Pages
- at the library.

It will help the advice centre if you show them any letters you have about the notice.

Trade unions

Trade unions also offer free advice to their members and may speak for you at a tribunal hearing.

Solicitors

You may also be able to get advice from a solicitor under certain schemes. The schemes do not cover the cost of a solicitor to help you at the hearing.

If you live abroad

You can ask someone in Great Britain (that is, England, Scotland and Wales) or Northern Ireland to act for you. You may be able to get help from a solicitor under certain schemes. For more information on these schemes phone

England and Wales

The Community Legal Service

Tel: **0845 608 1122**

Scotland

The Scottish Legal Aid Board

Tel: **0131 226 7061**

Northern Ireland

The Legal Aid Assessment Office

Tel: **028 7131 9508**

Customer Service

Service Standards

We set ourselves standards of service. Every year we check to see how we have done and we publish the results. If you would like details, please

- visit www.inlandrevenue.gov.uk/servicestandards/, or
- contact us. You will find us in the Phone Book under 'Inland Revenue'.

Putting things right

If we do not live up to your expectations, please let the person dealing with your case know what is wrong. We will work as quickly as possible to settle your complaint. We would not expect a complaint to get beyond this stage. But if you are still unhappy, please ask for your complaint to be referred to the Customer Relations Manager. Ask for our leaflet 'Putting things right. How to complain'. This leaflet is also available online at www.inlandrevenue.gov.uk

Customers with particular needs

We offer a range of facilities for customers with particular needs.

Some of the things we provide are

- wheelchair access to nearly all Inland Revenue Enquiry Centres
- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- leaflets in large print, Braille and audio
- for people with hearing difficulties
 - BT Tynetalk
 - induction loops
 - sign language interpretation
- help with filling in forms
- services of an interpreter.

For complete details, please

- visit www.inlandrevenue.gov.uk, or
- contact us. You will find us in the Phone Book under 'Inland Revenue'.

Other leaflets

Further information

Copies of our leaflets are available

- online at **www.inlandrevenue.gov.uk**
- by completing the online order form at **www.inlandrevenue.gov.uk/contactus/staustellform.htm**
- by fax on **0845 9000 604**
- by phone on **0845 9000 404** every day from 8.00am to 10.00pm at local rates. Textphone is available for people with hearing or speech difficulties
- from Inland Revenue Enquiry Centres. You will find the address
 - in the Phone Book under 'Inland Revenue'
 - at **www.inlandrevenue.gov.uk/local**

Our commitment to you

We are here to ensure that everyone understands and receives what they are entitled to, and understands and pays what they owe, so that everyone contributes to the UK's needs.

We will

- listen carefully
- answer accurately and respond promptly
- keep your personal and business details confidential
- treat you fairly and with respect
- give you dedicated help if you have particular needs
- make it easy for you to understand your rights and obligations, including
 - what you are entitled to
 - what you must do, and
 - when you must do it
- provide a service in a way that is convenient for you
 - online
 - by phone through our network of Contact Centres and Helplines, or
 - face-to-face in our Enquiry Centres or with our Business Support Teams.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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