



Inland
Revenue

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PRINT

How to appeal against a tax credit decision or award

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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This leaflet explains how to make an appeal against your Child Tax Credit or Working Tax Credit notice. It gives general guidance only, and you should not treat it as a complete and authoritative statement of the law.

Introduction

What is an appeal?

Most appeals are disagreements between you and the Inland Revenue. For instance, disputes may be

- over interpretations of the law, or
 - over facts, information or figures you have provided.
- If we do something that you have a right to appeal against, we will always tell you.

The appeals procedure is laid down by law. It exists so that both you and we can settle any disagreements. Usually an agreement is reached by correspondence or discussion, and in most cases we will be able to settle things with you personally, so saving time and trouble all round.

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

What is an appeal tribunal?

Appeals against tax credit notices are considered by appeal tribunals, which are administered by the Appeals Service. Both the Appeals Service and the appeal tribunals are completely independent of the Inland Revenue.

A tribunal will have up to three members who are expert in the issues involved in your appeal. All tribunals have a legally qualified member to help apply the law to your appeal. Tribunals may also include someone with

- medical qualifications
- financial qualifications, or

- experience or knowledge of disability issues.

If you are not sure whether you can appeal you should contact the Helpline in the section 'Help and advice' on page 9.

Making an appeal

We will send you a notice which will tell you whether you can get tax credit, and, if so, how much you will get.

If you disagree with the notice, you should contact 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 you will receive a new notice showing the change. However, if we cannot change it, we will explain why.

If you then 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 it.

Who can appeal?

Anyone who the notice is addressed to can appeal. We will also accept appeals from a professional adviser or agent if you have authorised them to act on your behalf, and from an appointee. An appointee is someone officially appointed to act for people who cannot act for themselves.

General information

We produce a wide range of leaflets. You might find this one useful.

WTC1 Child Tax Credit and Working Tax Credit. An introductory

Our leaflets are available at www.inlandrevenue.gov.uk and from any Inland Revenue office or Enquiry Centre. Most offices are open to the public from 8.30am to 5.00pm, Monday to Friday. Addresses are in your local phone book under 'Inland Revenue' and at www.inlandrevenue.gov.uk/local.

You can get most of our leaflets from our Orderline, seven days a week (except Christmas Day, Boxing Day and New Year's Day) by

- phone or telephone (for Minicom users) on **0845 9000 4000** between 8.00am and 10.00pm
- fax on **0845 9000 604**
- e-mail at saorderline.ir@gtnet.gov.uk
- writing to
 - PO Box 37**
 - St Austell**
 - Cornwall**
 - PL25 5YN.**

Orderline calls are charged at local rates.

Your library or Citizens Advice Bureau may also have copies of some of our leaflets, but may not have them all.

We have a full range of services for people with disabilities, including leaflets in Braille, audio and large print. For details, please ask your local Inland Revenue office or Enquiry Centre.

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 or write a letter. They will sometimes go with you to a tribunal hearing if you appeal. 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 you think is wrong.

Trade unions

Trade unions also offer free advice to their members. They may also be able to speak for you at a tribunal hearing if you appeal.

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 contact

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

Is there a time limit?

Can the time limit be extended?

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.

Yes, but only if you can satisfy us that there were special circumstances which caused the delay, and that you are raising the matter as soon as you reasonably could.

If we are not satisfied with your reasons to appeal outside the usual time limit, then a legally qualified panel member of the appeal tribunal will consider your application. They will look at the reasons you have given for not appealing in time and will decide whether to accept your appeal. Their decision is final.

We will not accept any appeal which is more than **13 months** after the date on your notice, whatever the reason for the lateness of your appeal.

Can I withdraw my appeal?

If you do not wish to go on with your appeal, you must let us know by

- phoning the Helpline on page 9, or
- writing to us at one of the addresses on page 9.

Normally you can withdraw an appeal, but we may be unwilling for you to do so. If we do not accept your withdrawal, we must write to you **within 30 days** of you telling us that you wish to withdraw your appeal.

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

How is my appeal settled?

What happens when I appeal?

We can settle appeals without going to a hearing. If you have any facts or figures which you think we have not taken into account, and we agree to them, the agreement between us will settle your appeal. Similarly, if we put facts or figures to you and you agree them, that will also settle the appeal.

You must only agree when you are completely happy with the position we reach together. You are under no obligation to agree with us and you can seek advice from us or any of the organisations listed on page 10 at any time before saying you agree.

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

What happens 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 the law and facts we used in reaching our decision, and

- any relevant papers.

You will be sent

- a copy of the papers. (Please read these very carefully. If you do not understand something, ask us, an advice centre or a solicitor to help you.), and

- a form to let you add more information. The form also asks you questions about how you want your appeal to be heard - you can choose between an oral hearing and a paper hearing - and you must complete it 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

Help and advice

If you would like to discuss your tax credit claim, you can

- phone our Helpline on **0845 300 3900** (England, Scotland and Wales) or **0845 603 2000** (Northern Ireland only)

- text our 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 credit claim to you. They can also offer you help and advice if you need to make a new claim for tax credits, or if you think that a decision is wrong they can advise you what to do next.

You can also write to us at

England, Scotland and Wales

Inland Revenue Tax Credits Office

Cop Lane

Preston

PR1 0SB

Northern Ireland

Inland Revenue Tax Credits Office

Dorchester House

52-58 Great Victoria Street

Belfast

BT2 7WF

You cannot appeal to the Social Security Commissioners about questions of facts or a tribunal's medical findings or conclusions.

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. **Read these carefully** as they tell you important time limits for your appeal.

You have **one month** from the date of the tribunal's decision to ask for a statement of reasons. This explains the tribunal's decision including the facts and the law used. You must have a copy of the statement of reasons if you choose to appeal to the Social Security Commissioners.

You should read the statement of reasons carefully. If you still do not agree with the reasons for the decision, you can apply for leave to appeal to the Social Security Commissioners. You must do this **within one month** of the date that the Appeals Service sent you the statement of reasons. If you apply for leave to appeal to the Social Security Commissioners you **must** send the statement of reasons with your application. If you do not, your appeal may not be considered.

A legally qualified panel member of the appeal tribunal at the Appeals Service will decide if your appeal can be sent to the Social Security Commissioners.

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

Late applications for a statement of reasons or leave to appeal to the Social Security Commissioners can only be accepted if there are some special reasons for delay. You will need to show why you were not able to make your request on time.

What happens at the appeal tribunal?

and could end it without a hearing. If you choose an oral hearing, please note that people who go to their hearing generally do better than those who do not.

The appeal tribunal will check if we have applied the law correctly to the facts and evidence of your case at the time of your claim.

The appeal tribunal 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.

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. If you choose an oral hearing, please note that people who go to their hearing generally do better than those who do not.

At the oral hearing

- the tribunal may ask you questions
- you can ask questions and call witnesses to give evidence, and
- there will usually be someone representing the Inland Revenue at the hearing who may ask you questions and call witnesses.

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

Oral hearings are usually open to the public, but anyone who goes to the hearing will normally be involved in the appeal. You can ask to have your appeal heard in private.

Late applications

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 the UK
- near your representative if you have one, or
- delayed until you are in the UK, providing that will be reasonably soon.

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

- money to cover any earnings you lose because you go to the tribunal
- 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 the cost of childminding if you have to pay someone to look after your children while you attend the hearing.

The same applies to costs for witnesses or to somebody coming with you, except that no payment will be made to solicitors or other advice workers.

If you live abroad, you will not be able to claim your fares to the UK.

You cannot go to this appeal hearing. You can use the form you are given with the appeal papers to add any more information which you think will help your case. You should send the form back 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.

The decision

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 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 the Inland Revenue.

You can also ask for a statement of reasons **within one month** of the tribunal decision notice. This explains the appeal tribunal's decision including the facts and the law used. You must have a copy of the statement of reasons if you appeal to the Social Security Commissioner.

If you want a record of the appeal hearing, you can get a copy of the record of proceedings **up to six months** from the date of the tribunal decision.

If you do not agree with the appeal tribunal's decision, you may be able to appeal to the Social Security Commissioners. The Commissioners are lawyers who are independent of the Inland Revenue and the Appeals Service.

Appeals can be made by

- anyone who has already appealed to an appeal tribunal
- the Inland Revenue
- in some cases, a trade union or similar organisation.

You can only appeal to the Social Security Commissioners if you think that the tribunal has interpreted the law wrongly. If it is a penalty which we have imposed, the appeal can be on the facts as well as the law.

Expenses

Paper hearing

What if I disagree with the tribunal's decision?

Can I appeal to the Social Security Commissioners?

What can I appeal to the Social Security Commissioners about?

Appeal Form

Fill in this form if you want to appeal against your tax credits notice.

Appeal Form

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 telephone 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

Their 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

Your signature

Date

If someone has been officially appointed to act for you, they should sign on your behalf.

What to do now

- Make sure you have completed this form in full.
- Send this form to the address shown at the top of your notice.
- Remember that this form must reach the office within 30 days of the date on your notice.

For official use only

Date received

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