

# Tax Appeals

A guide to appealing against  
decisions of the Inland Revenue  
on tax and other matters

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## Introduction

Like almost everyone else in the United Kingdom you probably have some dealings with the Inland Revenue – to do with your income tax, National Insurance contributions or a variety of other tax, employment or business-related subjects.

Usually such dealings are routine and cause no difficulties but sometimes the Inland Revenue may send you a decision on one of these subjects with which you disagree. If this happens, you can normally appeal against the decision. You can write to the Inland Revenue and say that you think their decision is wrong. The Inland Revenue will then try to agree with you what the right decision should be; most appeals are sorted out in this way.

But if you can't reach agreement, you and the Inland Revenue will be able to present your respective cases in person before a completely independent legal body, called the General or the Special Commissioners, and let them decide who or what is right.

This booklet gives you information and advice about every aspect of this appeal process.

**Please note:**

**The information given is for guidance only and should not be regarded as a complete or authoritative statement of the law.**

**This booklet is produced by the Department for Constitutional Affairs (DCA) on behalf of and with the approval of the General and Special Commissioners. DCA is responsible for the overall policy governing the way in which the Commissioners operate and are administered. But we cannot influence or comment upon their interpretation of the law or any decisions they reach in individual cases.**

## What can I appeal against?

The Inland Revenue deals with a wide range of tax, National Insurance and other matters such as:

- assessment of income tax liability
- pay-as-you-earn (PAYE) coding notices
- self-assessments
- National Insurance (NI) contributions
- employment status (for example, whether a person is employed or self-employed)
- statutory sick pay/maternity pay/paternity pay/adoption pay
- corporation tax
- capital gains tax
- inheritance tax
- stamp duty land tax
- student loan repayments.

If you receive a decision from the Inland Revenue on any of these matters and think that it is wrong, you can appeal against it. This list is not exhaustive, and if you are in any doubt as to whether you can appeal, it might be wise to seek professional advice from a solicitor, an accountant or an advice agency. Alternatively, your Inland Revenue Tax Office or Enquiry Centre will be able to advise you.

**Note: This booklet does not cover issues regarding tax credits, value added tax (VAT) or customs and excise duties. If you wish to make appeals against decisions on these issues, you should contact the Inland Revenue or the VAT & Duties Tribunals respectively – see Useful contacts on page 18.**

## Who can appeal?

Anyone who receives a decision (including a **notice of assessment**) from the Inland Revenue has a right of appeal. They can also authorise a professional adviser to appeal on their behalf.

In some cases, such as those concerning statutory sick pay/ maternity pay/paternity pay/adoption pay, notices of decision are issued to both the employer and the employee, and they both have the right to appeal.

## Who do I appeal to?

You can appeal either to the **General Commissioners** or the **Special Commissioners**. When either General or Special Commissioners sit to hear an appeal they are known as a **tribunal**.

Both the General and the Special Commissioners are completely independent of the Inland Revenue. Their job is to look objectively and impartially at the facts of each case brought before them, to apply the law to those facts and to decide whether the original decision was right or wrong.

Note: In this booklet, when different things need to be said about the General and the Special Commissioners, their full titles are used. When the same thing applies to both, they are referred to collectively as tribunals.

**General Commissioners** are appointed by the Lord Chancellor (or, in Scotland, by the Scottish Ministers). They deal with cases arising in particular areas of the country known as **Divisions**. They are unpaid volunteers, intended to be representative of the people and conditions in the division to which they are appointed. They are helped by locally-based **Clerks**, who are often qualified lawyers, who organise and manage their work and can if necessary advise them on points of law.

**Special Commissioners** are also appointed by the Lord Chancellor after consultation with the Scottish Ministers. They are either salaried or fee-paid, and are qualified lawyers. They are also given administrative help (but not legal advice) by staff provided by the DCA.

For specific information on making appeals to the Special Commissioners you can obtain a free leaflet *Appeals and other proceedings before the Special Commissioners* available from the Special Commissioners – see **Useful contacts**.

Unless you or the Inland Revenue request otherwise, your appeal will normally be heard by the General Commissioners. But if your case is unusually complicated, technical or lengthy, or if either you or the Inland Revenue so choose, it will normally be heard by the Special Commissioners. Both you and the Inland Revenue can ask for a case to be transferred from the General to the Special Commissioners, and the General Commissioners can themselves choose to transfer a case. Some cases can be heard only by the Special Commissioners.

Note: You may come across reference to The Board of the Commissioners of the Inland Revenue in your dealings with the Inland Revenue. These are Inland Revenue officials responsible for the administration and management of the tax system and have no connection with the independent General and Special Commissioners.

### How do I appeal?

You make your appeal by writing to the Inland Revenue, at the address shown on the decision, saying that you want to appeal to either the General or the Special Commissioners.

You are asked to send your appeal to the Inland Revenue rather than directly to the tribunals in order to allow the Inland Revenue to reconsider your case and attempt to reach an agreement with you before the tribunals need to become actively involved.

Your letter should include your name, your National Insurance number and any assessment, reference or file number shown on the decision. You should also say why you think the decision you want to appeal against is wrong and, if possible, what you think the right decision should be. Finally, you should say where you would like your appeal to be heard.

## Is there a time limit for making an appeal?

Yes. Your appeal must reach the Inland Revenue no later than 30 days from the date on the notice of decision.

If you appeal beyond the 30-day limit, you must give good reasons as to why your appeal is late – you might, for example, have been in hospital or out of the country. If the Inland Revenue do not accept your reasons, you can still ask the tribunal to allow you to make a late appeal, but their decision on the matter is then final.

## Is there a charge for making an appeal?

No, you are not charged a fee for making an appeal. **But you will have to meet any costs you might incur in preparing and presenting your case, including any legal or accountancy fees.**

The General Commissioners have no powers to award costs so, if you lose your appeal, you will not be asked to pay the Inland Revenue's costs. Neither will you be able to claim your own costs if you win.

The Special Commissioners have limited powers to award costs but only if they think that a party to an appeal has acted wholly unreasonably in relation to that appeal.

## What happens once I have made my appeal?

When the Inland Revenue receive your letter of appeal, they will contact you and try to resolve the matter in dispute by mutual agreement. The majority of cases are in fact resolved in this way, and if you can reach agreement your appeal will be settled and there will be no need for a hearing or for any further action.

If you cannot reach agreement, the Inland Revenue will pass the case to the Clerk to the relevant tribunal so that arrangements can be made for a formal hearing of your appeal.

## Do I have to continue negotiating with the Inland Revenue until they decide to pass my appeal to the tribunal?

No. You can contact the Clerk to the relevant tribunal at any stage and ask for a hearing to be arranged as soon as possible – see **Useful contacts**. You can then still continue to negotiate with the Inland Revenue right up to the day of your hearing.

## Do I have to continue paying tax or NI contributions while I am waiting for my appeal to be settled?

Not necessarily. If you are appealing against a tax assessment or an amendment to your self-assessment, you can apply to the Inland Revenue to postpone payment of some or all of any disputed tax or Class 4 National Insurance contributions involved. Any balance which the Inland Revenue do not agree to postpone will remain payable, although you do have the right to ask the tribunal to decide the amount of tax which should be postponed pending the outcome of the appeal. Once the appeal has been decided, if you are found to have paid too much tax or National Insurance the Inland Revenue will refund this to you, with interest.

You must normally ask for a postponement within 30 days of the date of the decision against which you are appealing.

The postponement provisions do not apply to Class 1, 1A or 2 National Insurance contributions. But they may apply to other taxes such as stamp duty land tax. For more information about postponement, and related matters such as the possible payment of interest, contact your Inland Revenue Tax Office.

## Can I withdraw my appeal?

Yes. It is usually possible to withdraw an appeal by writing to the Inland Revenue and telling them that you no longer wish to proceed. You do not have to give a reason.



The Inland Revenue have the power to refuse the withdrawal of an appeal, but they use it only rarely, usually when they think that an original tax assessment under appeal was too low. If they refuse a withdrawal, they must do so within 30 days of receiving the request.

## Where will my appeal be heard?

Normally, if your appeal is to the General Commissioners, you may choose to have it heard in the division where you live, or where you work, or where you have your business premises. You should say which of these you would prefer when you make your appeal. **If you do not, the Inland Revenue will choose the location for the hearing. Once you have made your choice, you cannot change it.**

If your appeal is to the General Commissioners and concerns stamp duty land tax, the choices about where it can be heard are more complicated. A purchaser who is an individual can have an appeal heard in the division covering his place of residence or his place of business (if any). A purchaser who is a company can have the appeal heard in the division covering the company's place of business. A purchaser who is a partnership can have the appeal heard in the division covering the partnership's place of business. Where one or more divisions cover the place where the subject matter of the land transaction is situated, the purchaser may also choose to have the appeal heard in any of those divisions. There are a number of other unusual circumstances which might arise, and if you are in any doubt you should seek advice from your Inland Revenue Tax Office or Enquiry Centre.

If your appeal is to the Special Commissioners, it will normally be heard in London, Manchester, Edinburgh or Belfast. The Special Commissioners will, however, consider requests to hear appeals anywhere that has suitable premises if they think that there are good reasons for holding a local hearing – you might, for example, want to call a number of witnesses who all live or work in a particular area.

Note: You cannot claim a refund for any travelling expenses or other costs you might incur in attending your appeal hearing.

## Do I have to attend the hearing?

No. The tribunal will, however, normally expect you to do so. If you want to present further evidence or question witnesses, you will have to attend the hearing. Often the documentary evidence available might not be enough on its own to enable the tribunal to reach a decision, and they will need to question you to establish the full and accurate facts of the case.

Most importantly, attending the hearing can often help your appeal: you can discuss your case face to face, clear up any difficulties or doubts which the tribunal might have, and actively help them to reach the right decision.

You will receive a notice from the Clerk to the tribunal telling you the date, time and place at least 28 days before the hearing. If there is a good reason such as illness or bereavement why you cannot attend, the tribunal might agree to postpone the hearing to a later date: if you want this to be done you should write to the Clerk giving your reasons. If you fail to attend without good reason and are not represented, the tribunal may hear the appeal in your absence.

## Can someone else represent me at the hearing?

Yes. You can authorise anyone you choose to represent you. If, however, that person is not a qualified lawyer or a professional accountant, the tribunal may refuse to allow him or her to represent you if they think that there is good reason to do so.

If an appeal is made by a company rather than by an individual, the tribunal may agree to a director or the secretary of the company appearing. It is also common for companies to be represented by a professional agent such as a lawyer or accountant.

If you want someone to represent you at the hearing you should say so in your letter of appeal. But, even if you are represented, most tribunals will still expect you to attend the hearing yourself as well.

In certain very limited circumstances and subject to strict conditions, you might be able to claim public funding (formerly known as legal aid) to cover legal advice and the cost of representation. For information on this, contact the Community Legal Service – see **Useful contacts**. Public funding for representation is not available in Scotland or Northern Ireland.

## What help is available if I have special needs?

If you have physical difficulties (such as limited mobility, impaired vision or hearing or other special needs) you should let the Clerk to the General Commissioners know of these as soon as you receive notice of the date of the hearing.

If you have difficulties with English, you can ask the Clerk to arrange for an interpreter to be present at the hearing and for any papers relating to the appeal to be translated. The Clerk can also arrange for a signer or a reader if you need one.

Whatever your difficulties, the Clerk will do all he or she can to ensure that you are able to attend the hearing, and to understand and play your full part in the proceedings.

You will not be charged for any special arrangements made on your behalf.

## How should I prepare for my hearing?

You should assume that the tribunal have no knowledge of the facts or nature of your appeal before the hearing and that you will have to explain everything to them.

You will probably find it helpful to discuss the case with the Inland Revenue and to put together an agreed statement of facts and a collection of relevant paperwork. This will simplify your preparations, save time at the hearing and let the tribunal focus on the matter in dispute. If you bring papers to the hearing, you should bring additional copies for the tribunal and for the Inland Revenue representative(s). If you have a lot of papers, you should number them and highlight any pages or parts you think are particularly important.

The Special Commissioners in particular will expect you to have prepared your case in this way and to provide them with a collection of relevant documents, properly arranged and numbered, in advance of the hearing.

Whichever tribunal you are appealing to, think about:

- what the precise facts of your case are
- what evidence you have to support those facts, and what evidence you have to support your view that the Inland Revenue's decision is wrong
- whether you have any relevant witnesses and whether they and/or your representative (if you have one) can attend the hearing.

You should bring with you to the hearing:

- a copy of the Inland Revenue decision against which you are appealing
- any other papers you have received from the Inland Revenue, including copies of correspondence
- a note of the date and content of any relevant telephone conversations you have had with the Inland Revenue, and the names of the people you spoke to
- any other relevant documents, e.g. accounts, invoices, receipts or bank statements.

### Will the hearing be in public or in private?

Appeal hearings before both the General Commissioners and the Special Commissioners are normally open to the public, but any party to the proceedings can ask for a hearing, or part of a hearing, to be held in private.

The tribunal will make the final decision on this. For instance, they may decide to hold a hearing in private if they think this would be in the interests of morals, public order, national security, young people or protection of the private life of a party to the proceedings, or if they think that publicity could prejudice the interests of justice.

If you would like your hearing to be held wholly or partly in private, you should contact the Clerk as soon as you receive notice of the date of the hearing, explaining why you want your hearing to be in private.

## What happens at the hearing?

### Hearings before General Commissioners

The General Commissioners aim to make appeal hearings as informal as possible. Different divisions might have slightly different procedures, and the Clerk or chairperson will explain exactly what will happen at the beginning of every individual hearing. All hearings, however, follow the general pattern described below.

The following people will normally be present at an appeal hearing:

- between two and five (but usually three) General Commissioners, one of whom will act as chairperson
- the Clerk to the General Commissioners
- you and/or your representative and your witnesses if you have any
- one or more representative of the Inland Revenue (usually local tax inspectors and their witnesses if they have any).

You and/or your representative, and the Inland Revenue representative(s) will be asked to wait outside the hearing room until the tribunal are ready to begin the hearing.

Normally, you or your representative will be asked to present your case first, explaining why you think the Inland Revenue's decision is wrong and supporting your argument with documentary evidence and/or the spoken evidence of your witnesses.

The Inland Revenue representative will then be asked to present the Inland Revenue's case, again explaining it in detail and offering evidence to support the original decision.

If you would prefer, you can ask to have the Inland Revenue's case presented first and yours second, but the tribunal will make the final decision on this.

Each party will be allowed to question the other or to respond to points raised by the other, and the tribunal may ask questions of you and/or your representative, the Inland Revenue representative(s) and any witnesses.

## Hearings before the Special Commissioners

These follow the same broad pattern, although they tend to be conducted in a much more formal way (similar to a conventional court of law) and the Special Commissioners will almost always expect you to present your case first.

Appeals are normally heard by a single Special Commissioner, although up to three may hear longer or more complex cases, and the Inland Revenue representatives could include a barrister or solicitor.

## What happens after the hearing?

When the hearing of your appeal has finished, the tribunal will ask everyone to leave the hearing room while they consider their decision. General Commissioners might ask the Clerk to return to the hearing room to advise them on legal points, but the Clerk will play no part in making the actual decision. Special Commissioners will not need such advice since they are themselves qualified lawyers.

The General Commissioners might tell you their decision as soon as they have reached it, or they might choose to send it to you in writing a few days later. In either case, they will normally give a summary of the reasons for their decision, and a written copy of the decision, known as a **notice of determination**, will be sent to you and to the Inland Revenue.

The Special Commissioners usually send a formal written decision to both you and the Inland Revenue some weeks after the hearing. It is also then published on the Special Commissioners' website and made available in hard copy, either as it stands or, if the hearing was in private, with personal identity details removed.

## What can I do if I lose my appeal?

If the decision of the tribunal goes against you and you want to take the matter further, there are two things that you can do. You can:

- ask the tribunal to **review their decision**
- **appeal against the decision** to the High Court (or in Scotland to the Court of Session or in Northern Ireland to the Northern Ireland Court of Appeal). You can appeal both against an initial decision and against a decision following a review.

The Inland Revenue also have the right to request a review or to make an appeal.

The procedure for seeking a review is the same for both the General and the Special Commissioners. Procedures for appealing against a decision are different.

### Asking the tribunal to review their decision

You can ask the tribunal to review their decision if you can satisfy them that:

- their decision was wrong because of an administrative error made by the Clerk or by any of the tribunal's staff or by any party to the appeal proceedings, or
- you or your representative or any other party to the proceedings had good reason for not attending the appeal hearing, or
- accounts or other information relevant to the case which had been sent to the Clerk or to the Inland Revenue representative before the hearing was not seen by the tribunal until after the hearing.

The tribunal can also review a decision of their own motion, i.e. without being asked to do so.

If you want to ask the tribunal to review their decision you should write to the Clerk within 14 days of the date on which the notice of determination was sent to you, or by such other time as the tribunal might allow. You should include in your letter a statement of the reason(s) why you want a review.

If your request is successful, the decision may be reviewed either by the tribunal who made it or by a different one. They can decide to substitute a different decision, order a different tribunal to re-hear the appeal or to re-hear it themselves. Or they can decide that the original decision was correct and should stand.

There is no charge for requesting a review.

### Appealing against a decision of the tribunal

You can appeal to the High Court (or the Court of Session or the Northern Ireland Court of Appeal) against the tribunal decision – either the original decision or a new one following a review – if you think that it is wrong on a point of law. Broadly speaking, a point of law arises if the tribunal misinterpreted the law relevant to your case, or applied the wrong law, or reached a conclusion which was completely inconsistent with the evidence, or breached the rules of natural justice, i.e. acted unfairly or with bias or prejudice. You cannot appeal on a point of fact.

**Note: There are only limited grounds for appeal. Before you decide to appeal you may be wise to seek professional advice from a solicitor, an accountant or an advice agency.**

The High Court can award costs. This means that if you win the appeal you may be able to recover your costs from the Inland Revenue but if you lose the Inland Revenue may seek to recover their costs from you.

The Inland Revenue can exercise their discretion in asking for costs, in particular when they have appealed against a decision, and they may **in exceptional circumstances** consider waiving their costs or making other arrangements. Influential factors include the risk of financial hardship to the other party and whether the case is one of significant interest to taxpayers as a whole, where a point of law needs clarification.



## Appealing against a decision of the General Commissioners

If you want to appeal against a General Commissioners' decision, you should write to the Clerk to the General Commissioners within 30 days of the date of the decision against which you want to appeal. In your letter you should:

- say that you require a case to be stated for the High Court (or the Court of Session or the Northern Ireland Court of Appeal)
- make sure that you clearly identify the point of law at issue. The General Commissioners have the power to require you to do so and if you do not they may refuse to state the case, and
- include the **statutory fee** – this is in addition to the fee payable to the court for lodging the appeal. The amount is currently £25, and cheques should be made payable to the Clerk to the General Commissioners who heard your original appeal.

The Clerk will then prepare a draft statement upon which both you and the Inland Revenue's Solicitor's Office will be able to comment. When all comments have been received, the Clerk will prepare a final draft of the case known as the **case stated**, the Commissioners will sign it and the Clerk will send it to you.

To make your appeal you must send the case stated together with another document called an **appellant's notice**, also known as Form N161. This can be obtained from any county court office, or from the Clerk of the Lists General Office/Appeals Office, Royal Courts of Justice, Strand, London WC2A 2LL Tel: 020 7947 7354. It can also be downloaded from the Court Service website. You might also find the leaflet N161A Guidance notes on completing the appellant's notice helpful.

You must send copies of the case stated, the appellant's notice and any other relevant documents to the Inland Revenue Solicitor's Office and to any other party to the proceedings.

**Note: All these stages of the appeal process are subject to strict time limits. The time limits in Northern Ireland are different from those in England, Scotland and Wales. You should consult the Clerk to the General Commissioners to ensure that you are clear about and keep to the time limit for each stage.**

## Appealing against a decision of the Special Commissioners

If you want to appeal against a Special Commissioners' decision, you should send a completed **appellant's notice** directly to the High Court (or the Court of Session or the Northern Ireland Court of Appeal) to arrive within 56 days (or 42 days in Scotland or Northern Ireland) of the date of the decision, enclosing a copy of the decision.

You should send a copy of your notice to the Clerk to the Special Commissioners and a copy to the Inland Revenue Solicitor's Office. You do not need to request a case stated and there is therefore no statutory fee, but there is still the fee for making the appeal.

## The law

The main law setting out the powers and procedures of the tax tribunal and the way in which they are administered, upon which the guidance in this leaflet is based, can be found in:

- The Taxes Management Act 1970 (Part V)
- The General Commissioners (Jurisdiction and Procedure) Regulations 1994 (Statutory Instrument 1994 No. 1812)
- The Special Commissioners (Jurisdiction and Procedure) Regulations 1994 (Statutory Instrument 1994 No. 1811).

These pieces of legislation have been changed ('amended') in many points of detail over the years since they were first made and, if you want to refer to them, you should be sure that you look at the current up-to-date versions.

## Glossary of terms

### **Appeal**

To **appeal**, or to **make** or **lodge an appeal** means to send formal (written) notice to the Inland Revenue that you disagree with a decision which they have made in your case. An appeal may be settled by negotiating and reaching agreement with the Inland Revenue or, if this cannot be done, by having the case heard and decided by the General or the Special Commissioners.

### **Appellant's Notice**

A form (Form N161) to be completed when appealing against a decision of the General Commissioners to the High Court (or to the Court of Session in Scotland or to the Northern Ireland Court of Appeal).

### **Case stated**

A summary of the facts and legal issues in dispute, prepared by the Clerk to the General Commissioners, when appealing against a decision of the General Commissioners to the High Court (or to the Court of Session in Scotland or to the Northern Ireland Court of Appeal).

### **Clerks to the Commissioners**

Officials who organise and manage the work of the General and Special Commissioners. Clerks to the General Commissioners are usually qualified lawyers and may advise the General Commissioners on points of law. Clerks to the Special Commissioners are civil servants provided by the DCA.

### **Division**

Defined geographical areas in which the General Commissioners sit.

### **Hearing**

Where an appeal cannot be settled by negotiation between the taxpayer and the Inland Revenue, the two parties may argue their cases in person before the General or Special Commissioners at a formal hearing of the appeal.

### **Notice of assessment**

A written notice from the Inland Revenue setting out the amount of income tax which they think is due and showing how it has been calculated.

### **Notice of determination**

After a hearing the Commissioners send a written copy of the decision, known as a notice of determination, to the parties to the proceedings.

### **Party to the proceedings**

The two sides in an appeal: the taxpayer (together with his or her representatives) and the Inland Revenue.

### **Review**

The process whereby the General or Special Commissioners can look again at a decision which they have made to decide whether it was fully correct. A review is a separate process from an appeal.

### **Statutory fee**

The fee payable for the preparation of a case stated.

## Complaints

There is no machinery for complaining about **decisions on appeals** reached by the General or the Special Commissioners. Questions about the merits of a particular case, the evidence that was offered, the interpretation of that evidence or the decision reached by the tribunal are all judicial matters.

The procedure for making an appeal against a tribunal decision is covered in this booklet, on pages 13-16.

If you are dissatisfied with the way a hearing was conducted or the conduct of individual officials, you can contact:

### **The Revenue Adjudicator's Office**

3rd floor  
Haymarket House  
28 Haymarket  
London  
SW1Y 4SP  
Tel: 020 7930 2292

(regarding the personal or professional conduct of Inland Revenue officers)

### **Department for Constitutional Affairs Judicial Policy Directorate Special Commissioners**

1st floor  
Selborne House  
54-60 Victoria Street  
London SW1E 6QW  
Tel: 020 7210 8993

(regarding the personal or professional conduct of Special Commissioners)

### **Department for Constitutional Affairs Administrative Justice Division Tax Tribunals Branch**

4th floor  
Selborne House  
54-60 Victoria Street  
London SW1E 6QW  
Tel: 020 7210 8832

(regarding the personal or professional conduct of General Commissioners or Clerks to the General Commissioners)

### **Department for Constitutional Affairs Director of Tribunal Operations**

4th floor  
Cardinal Tower  
12 Farringdon Road  
London EC1M 3BA  
Tel: 020 7566 1362

(regarding the personal or professional conduct of administrative officers of the Special Commissioners)

## Useful contacts

### Inland Revenue

You can obtain advice and guidance on tax matters from:

- your local Tax Office or Enquiry Centre
- the Inland Revenue Helpline  
Tel: 0845 300 3900  
0845 603 2000 for Northern Ireland

You can order free copies of Inland Revenue information leaflets from the Inland Revenue Orderline on 0845 9000 404  
Textphone on 0845 9000 404  
Fax on 0845 9000 604  
[www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)

### Clerk to the General Commissioners

The names and addresses of the Clerks to the General Commissioners are listed on the General Commissioners' section of the Court Service website. Or you can ask for contact details of the Clerk of your Division from DCA  
Tel: 020 7210 0680.  
[www.courtservice.gov.uk/tribunals/gcit/index.htm](http://www.courtservice.gov.uk/tribunals/gcit/index.htm)

### Clerk to the Special Commissioners

15-19 Bedford Avenue  
London  
WC1B 3AS  
Tel: 020 7612 9700  
[www.financeandtaxtribunals.gov.uk](http://www.financeandtaxtribunals.gov.uk)

### For information on VAT and related tax queries:

#### VAT & Duties Tribunals

15-19 Bedford Avenue  
London  
WC1B 3AS  
Tel: 020 7612 9700  
[www.financeandtaxtribunals.gov.uk](http://www.financeandtaxtribunals.gov.uk)

### For advice on legal and tax matters:

#### Citizens' Advice Bureau

Your local CAB can offer advice and information on tax matters. You can find their address in your local telephone directory, from local public libraries or from the CAB website.  
[www.citizensadvice.org.uk](http://www.citizensadvice.org.uk)

#### Community Legal Service

The CLS can direct you to local legal services; their website also offers useful information.  
Tel: 0845 608 1122  
(minicom 0845 609 6677)  
[www.justask.org.uk](http://www.justask.org.uk)

### If you wish to make an appeal against a tribunal decision, you can contact:

#### Royal Courts of Justice

Chancery Division  
Strand  
London  
WC2A 2LL  
Tel: 020 7947 6000  
[www.courtservice.gov.uk/3546.htm](http://www.courtservice.gov.uk/3546.htm)

## Tax Appeals

### **Court of Session**

Parliament House  
Parliament Square  
Edinburgh  
EH1 1RQ  
Tel: 0131 225 2595  
[www.scotcourts.gov.uk/index1.asp](http://www.scotcourts.gov.uk/index1.asp)

### **Royal Courts of Justice**

(Northern Ireland)  
Court of Appeal  
Chichester Street  
Belfast  
BT1 3JF  
Tel: 028 9032 8594  
[www.courtsni.gov.uk/enGB/default.htm](http://www.courtsni.gov.uk/enGB/default.htm)

### **For advice on tax matters:**

### **The Institute of Chartered Accountants in England and Wales**

Chartered Accountants' Hall  
PO Box 433  
London  
EC2P 2BJ  
Tel: 020 7920 8100  
[www.icaew.co.uk](http://www.icaew.co.uk)

### **The Institute of Chartered Accountants of Scotland**

CA House  
21 Haymarket Yards  
Edinburgh  
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**NSV Code R2P 3312**