



Tribunals Service

Employment

How to appeal to an Employment Tribunal against a notice of underpayment issued under the National Minimum Wage Act

This booklet contains a form to make an appeal to an Employment Tribunal

Please read this booklet if you are considering making an appeal to an Employment Tribunal against a notice of underpayment issued under the National Minimum Wage Act.

You will find a form for making your appeal at the back of this booklet or visit **www.employmenttribunals.gov.uk** to complete and submit your appeal online.

Please contact a tribunal office or the Employment Tribunal Enquiry Line if you would like a copy of this booklet in Braille, in large print or on disc.

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What do Employment Tribunals do?

Employment Tribunals hear cases and make decisions on matters to do with employment. Although an Employment Tribunal is not as formal as a court it must comply with rules of procedure and act independently.

Further information

The Employment Tribunals have a national public enquiry line that can answer general enquiries, give information about tribunal publications and explain how the tribunal system works. They may be able to help you complete the form but they cannot give legal advice.

The enquiry line number is: **0845 795 9775**

Minicom: **08457 573 722**

You can also get more information from our website at www.employmenttribunals.gov.uk

Grounds for appeal

You may appeal against a notice of underpayment on one or more of three main grounds:

- 1) That the notice should not have been served on you, for example at the time set out in the notice, when it is alleged that you failed to pay any worker the national minimum wage, you were not the employer of the worker(s) named in the notice or that no arrears are due to any worker(s) named in the notice
- 2) Any requirement imposed by the notice to pay arrears to a worker was incorrect. That is, either no arrears were due to that particular worker; or the arrears specified in the notice were incorrect;
- 3) The requirement imposed by the notice to pay a penalty was incorrect. That is, either the notice included a penalty in circumstances where the Secretary of State has directed that a penalty should not be issued, or the amount of the penalty specified in the notice is incorrect.

In addition, you may also appeal where a replacement notice has been issued which includes a requirement relating to a worker not included in the original notice.

How to appeal to an Employment Tribunal against a notice of underpayment issued under the National Minimum Wage Act

The easiest way is to either complete the ET1 form online on our website or use the ETS18 form provided at the back of this booklet, and send it to the appropriate tribunal office – see ‘Where to send your appeal’ below. If you use the online ET1 please ensure that you include all of the information that is required.

You should provide on the form all the information listed in section “Grounds for Appeal” that apply to your appeal.

List these details in the Respondent section of the form:

**Commissioners for Revenue & Customs HMRC
Solicitor’s Office
Bush House South West Wing
First Floor South
Strand
London
WC2B 4RD**

When you have completed the form, detach and keep a copy for your records before you post, submit or hand deliver it to the relevant tribunal office. Do not send any other documentation to the tribunal at this stage.

Where an appeal has been lodged against a notice of underpayment, and accepted by the Employment Tribunals, collection of the penalty will be suspended until the appeal is withdrawn or dismissed. If the tribunal upholds, in part, the employer’s appeal, the tribunal may vary the amount of the penalty.

How soon must I make my appeal to the Employment Tribunal?

It is important that you ensure that your appeal is received within the relevant time limit, which is **28 days from the date the notice you are appealing was served on you**. This time limit includes weekends and public holidays.

For example, if the notice was served on you on **1 May** you must ensure that your appeal is received by the employment tribunal no later than the **28 May**.

Where to send your appeal?

You should use the postcode for the registered office of your organisation or premises to which the appeal relates to identify the tribunal office to which you should send your appeal. Online forms are automatically sent to the relevant tribunal office.

In England and Wales, please refer to the list on page 7 and send or take your appeal to the tribunal office listed against the postcode. For example, PE10, 11 or 12 should go to the Nottingham office (the full address of each office is on the back cover of this booklet).

In Scotland, all appeals are initially processed by the Glasgow tribunal office and you should send your appeal to that office. However, you may take your appeal to the Aberdeen, Dundee or Edinburgh office if that is more convenient and they will forward it for you.

In Northern Ireland, appeals should go to the address listed on the back.

Sending your appeal to the wrong office may cause a delay and potentially cause your appeal to arrive out of time. **It is your responsibility to ensure that the tribunal office receives your appeal within the relevant time limit.**

If you are unsure where to send or take your appeal to call our public enquiry line on **0845 795 9775**.

What happens after I send my appeal?

When the tribunal office receives your appeal it is given a case number and acknowledged. You should always quote your case number when you contact the tribunal office by phone or in writing. We will send a copy of your appeal to the respondent against whose notice you are appealing.

Can I withdraw my appeal?

You may withdraw your appeal at any time before or during the hearing. If you want to withdraw your appeal, you must do so in writing to us as soon as possible. You should also tell the respondent that you are withdrawing your appeal.

Correspondence

In future correspondence we will refer to you, the person making the appeal, as the “appellant” and to the officer who served the notice against you as the “respondent”. We will send the documents and letters you send us to the other party. We will also send any judgment the tribunal makes to both parties.

You must let us know immediately if your contact details change.

If you have a representative (a person you ask to act on your behalf) we will send all correspondence about the appeal to them and not to you. You must pass any further requests for information through them and not straight to us.

Can I correspond with the tribunal by e-mail?

Yes – a full list of Employment Tribunal e-mail addresses can be found on the back page of this booklet. You should make sure you quote the case number in any correspondence and in the title bar of the e-mail and send it to the tribunal office dealing with your appeal.

Documents sent to the tribunal must be in a “Word” compatible format. We will not accept documents in other formats. When we receive your e-mail, we will send you an electronic acknowledgement. Do not send further e-mails or phone the tribunal office unless you have not received an acknowledgement within two working days of sending your e-mail.

You are responsible for making sure that the tribunal receives any correspondence sent by e-mail within the relevant time limit.

If you want us to communicate with you by e-mail whenever possible, you will need to supply a valid e-mail address. When you ask us to communicate with you by e-mail, **you are agreeing that you will check for incoming e-mail at least once every day** and that we may pass your e-mail address to other people involved in your appeal.

If we send any documents by e-mail we will use enclosures using the software “Word XP” currently used by our offices. We will send copies of nonelectronic documents and documents which need an Employment Judge’s signature, for example a judgment, by post.

When will the appeal be heard?

We will write to you at least 14 days before the day of the hearing to tell you when the hearing will take place. With this letter, we will send you a booklet called “The hearing” which will help you prepare for the hearing. You should read all references to “claimant” as references to you (the appellant).

Do I have to pay the respondent's costs?

Generally, no

However, the tribunal can make an order for costs if it believes that you or your representative have behaved unreasonably in the way you have conducted your case or if the tribunal thinks that your appeal was so weak that it should not have been brought.

Disability or special needs

If you or anyone coming to a tribunal with you has a disability or a particular need, you should contact the tribunal office dealing with your case to discuss the matter. Examples of the help we can provide include converting documents to Braille or larger print, providing information on disc or arranging foreign or sign language interpreters. We can also provide hearing induction loops in the room where the hearing is held if you need them. Please contact the tribunal office dealing with your appeal as soon as possible so that suitable arrangements can be made.

Standards of service

If you want to make a comment or complaint about our service we have outlined our procedure in our booklet 'A positive step forward'. You can also get this from the enquiry line or any tribunal office.

Access to information

You can request information from us, or ask for any information held electronically about you by writing to:

Data Access and Compliance Unit
Information Directorate
Ministry of Justice
1st Floor, Zone C
102 Petty France
London
SW1H 9AJ

There may be a charge for responding to any requests for information.

Welsh Language Act

If you are making a claim in Wales you can ask that correspondence and phone calls are in Welsh. If both sides agree, the hearings may be carried out just in Welsh. If both English and Welsh are used at a hearing, we can provide translation facilities if you ask.

Postcode	Tribunal office	Postcode	Tribunal office	Postcode	Tribunal office
AL1-10	Watford	HX	Leeds	SG8-14	Bury St Edmunds
BA1-16	Bristol	IG	East London	SG15-19	Bedford
BA20-22	Exeter	JP	Bury St Edmunds	SK	Manchester
B	Birmingham	KT	London South	SL	Reading
BB	Manchester	L	Liverpool	SM	London South
BD	Leeds	LAI-6	Manchester	SNI-6	Bristol
BH	Southampton	LA7-23	Newcastle	SN7	Reading
BL	Manchester	LD	Cardiff	SN8-26	Bristol
BN	Southampton	LE	Leicester	SO	Southampton
BR	Ashford	LL	Cardiff	SP	Southampton
BS	Bristol	LN	Nottingham	SR	Newcastle
CA	Newcastle	LS	Leeds	SS	East London
CB	Bury St Edmunds	LU	Bedford	ST1-21	Birmingham
CF	Cardiff	M	Manchester	SW1	London Central
CH1-3	Liverpool	ME	Ashford	SW2	London South
CH4-8	Cardiff	MK	Bedford	SW3	London Central
CH41-66	Liverpool	NI	London Central	SW4	London South
CM	East London	N2-14	Watford	SW5-7	London Central
CO	Bury St Edmunds	NI5-17	Watford	SW8-9	London South
CR	London South	NI8-22	Watford	SW10	London Central
CT	Ashford	NE	Newcastle	SW11-20	London South
CV	Birmingham	NG	Nottingham	SY1-14	Birmingham
CWI-5	Birmingham	NN1-13	Bedford	SY15-25	Cardiff
CW6-10	Liverpool	NN14-18	Leicester	TA1-5	Exeter
CW11-12	Birmingham	NN29	Bedford	TA6-9	Bristol
DA	Ashford	NP	Cardiff	TA10-24	Exeter
DE1-7	Nottingham	NR	Bury St Edmunds	TD****	Newcastle
DE11-15	Leicester	NW1	London Central	TF	Birmingham
DE21-75	Nottingham	NW2	Watford	TN1-4	Ashford
DE99	Nottingham	NW3	London Central	TN5-7	London South
DH	Newcastle	NW4	Watford	TN8-21	Ashford
DL	Newcastle	NW5	London Central	TN22	London South
DNI-12	Sheffield	NW6-7	Watford	TN23-40	Ashford
DN14-20	Leeds	NW8	London Central	TQ	Exeter
DN21	Nottingham	NW9-11	Watford	TR	Exeter
DN22	Sheffield	OLI-13	Manchester	TS	Newcastle
DN31-41	Leeds	OLI4	Leeds	TW1-3	London South
DT1-5	Southampton	OLI5-16	Manchester	TW4-6	Reading
DT6-8	Exeter	OX	Reading	TW7-12	London South
DT9-11	Southampton	PE1-6	Leicester	TW13-20	Reading
DY	Birmingham	PE7	Bury St Edmunds	UB	Watford
E	East London	PE8	Bedford	W1-2	London Central
EC1-EC4	London Central	PE9	Leicester	W3-7	Watford
EN	Watford	PE10-12	Nottingham	W8-11	London Central
EX	Exeter	PE13-19	Bury St Edmunds	W12-14	Watford
FY	Manchester	PE20-25	Nottingham	WAI-2	Liverpool
GL	Bristol	PE26-38	Bury St Edmunds	WA3	Manchester
GUI-10	London South	PL	Exeter	WA4-13	Liverpool
GUI1-14	Southampton	PO	Southampton	WAI4-16	Manchester
GUI5-16	London South	PRI-7	Manchester	WC	London Central
GUI7	Reading	PR8-9	Liverpool	WD	Watford
GUI8-25	London South	PR 25-26	Manchester	WF	Leeds
GU26-35	Southampton	RG1-20	Reading	WNI-7	Manchester
GU46-52	Southampton	RG21-28	Southampton	WN8	Liverpool
HA	Watford	RG29-45	Reading	WR	Birmingham
HD	Leeds	RHI-14	London South	WS	Birmingham
HG	Leeds	RH15-17	London South	WV	Birmingham
HPI-5	Watford	RH18-20	London South	YO1-19	Leeds
HP6-22	Reading	RM	East London	YO21-22	Newcastle
HP23	Watford	S	Sheffield	YO23-62	Leeds
HP27	Reading	SA	Cardiff	TD**** postcode area – English locations only – Scotland has its own tribunals.	
HR	Birmingham	SE	London South		
HU	Leeds	SG1-7	Bedford		

Notes

For office use only

Case Number

Code

Initials

Appeal under the National Minimum Wage Act 1998 Chapter 39 Section 19C

I. Please give your details

Trading Name

Trading Address

Postcode

If a representative is acting for you, please give details:

Name

Address

Postcode

Telephone

Do you wish any future correspondence on this appeal to be sent to your representative?

Yes ☐

No ☐

2. Reason(s) for your appeal

Please tick one or more boxes to indicate the grounds upon which you are appealing the issue of the Notice of Underpayment (the "Notice"), including a Notice which has replaced one which was withdrawn.

1. The decision to serve the Notice was incorrect because no arrears were owed to any worker named in the Notice ☐
2. The requirement imposed by the Notice to pay arrears to a specific worker (or workers) was incorrect because (tick one or both boxes):
 - the amount specified in the Notice as the sum due to the worker (or workers) is incorrect ☐
 - no arrears were owed to the worker (or workers) in respect of any pay reference period specified in the Notice ☐
3. The requirement imposed by the Notice to pay a penalty was incorrect because (tick one or both boxes):
 - directions made by the Secretary of State prevent the imposition of a penalty ☐
 - the amount of the penalty has been incorrectly calculated ☐
4. The requirement imposed by the Notice relates to a worker who was not included in the original Notice ☐

Date of Notice



Appeals are against:

Commissioners for Revenue & Customs
HMRC Solicitor's Office
Bush House South West Wing
First Floor South
Strand, London
WC2B 4RD

3. Please give full details of your grounds for appeal

4. Please sign and date, then send the form to the Employment Tribunals office that covers the postcode for the registered office of your organisation or premises to which the appeal relates. These are listed on page 5 of this booklet.

Signed

Signed

Date

Date

Position

(if in a company organisation)

Email

*Before you post or email the form, ensure that you take a copy for your records

Employment tribunal offices

Aberdeen	Mezzanine Floor, Atholl House, 84-88 Guild Street, Aberdeen AB11 6LT	☎01224 593137	aberdeen@tribunals.gsi.gov.uk
Ashford	1st Floor, Ashford House, County Square Shopping Centre, Ashford, Kent TN23 1YB	☎01233 621346	ashford@tribunals.gsi.gov.uk
Bedford	8-10 Howard Street, Bedford MK40 3HS	☎01234 351306	bedford@tribunals.gsi.gov.uk
Birmingham	Phoenix House, 1-3 Newhall Street, Birmingham B3 3NH	☎0121 236 6051	birmingham@tribunals.gsi.gov.uk
Bristol	The Crescent Centre, Ground Floor, Temple Back, Bristol BS1 6EZ	☎0117 929 8261	bristol@tribunals.gsi.gov.uk
Bury St Edmunds	100 Southgate Street, Bury St Edmunds, Suffolk IP33 2AQ	☎01284 762171	bury@tribunals.gsi.gov.uk
Cardiff	2nd Floor, Caradog House, 1-6 St Andrews Place, Cardiff CF10 3BE	☎029 2067 8100	cardiff@tribunals.gsi.gov.uk
Dundee	Ground Floor, Block C, Caledonian House, Greenmarket, Dundee DD1 4QX	☎01382 221578	dundee@tribunals.gsi.gov.uk
East London	2nd Floor, Anchorage House, 2 Clove Crescent, London E14 2BE	☎020 7538 6161	eastlondon@tribunals.gsi.gov.uk
Edinburgh	54-56 Melville Street, Edinburgh EH3 7HF	☎0131 226 5584	edinburgh@tribunals.gsi.gov.uk
Exeter	2nd Floor, Keble House, Southernhay Gardens, Exeter EX1 1NT	☎01392 279665	exeter@tribunals.gsi.gov.uk
Glasgow	Eagle Building, 215 Bothwell Street, Glasgow G2 7TS	☎0141 204 0730	glasgow@tribunals.gsi.gov.uk
Leeds	4th Floor, City Exchange, 11 Albion Street, Leeds LS1 5ES	☎0113 245 9741	leeds@tribunals.gsi.gov.uk
Leicester	5a New Walk, Leicester LE1 6TE	☎0116 255 0099	leicester@tribunals.gsi.gov.uk
Liverpool	1st Floor, Cunard Building, Pier Head, Liverpool L3 1TS	☎0151 236 9397	liverpool@tribunals.gsi.gov.uk
London Central	Victory House, 30-34 Kingsway, London WC2B 6EX	☎020 7273 8603	londoncentral@tribunals.gsi.gov.uk
London South	Montague Court, 101 London Road, West Croydon CR0 2RF	☎020 8667 9131	londonsouth@tribunals.gsi.gov.uk
Manchester	Alexandra House, 14-22 The Parsonage, Manchester M3 2JA	☎0161 833 6100	manchester@tribunals.gsi.gov.uk
Newcastle	Quayside House, 110 Quayside, Newcastle Upon Tyne NE1 3DX	☎0191 260 6900	nottingham@tribunals.gsi.gov.uk
Nottingham	3rd Floor, Byron House, 2a Maid Marian Way, Nottingham NG1 6HS	☎0115 947 5701	newcastle@tribunals.gsi.gov.uk
Reading	4th Floor, 30-31 Friar Street (entrance in Merchant's Place), Reading RG1 1DX	☎0118 959 4917	reading@tribunals.gsi.gov.uk
Sheffield	14 East Parade, Sheffield S1 2ET	☎0114 276 0348	sheffield@tribunals.gsi.gov.uk
Shrewsbury	Suite 7, 2nd Floor, Prospect House, Belle Vue Road, Shrewsbury SY3 7NR	☎01743 358341	shrewsbury@tribunals.gsi.gov.uk
Southampton	3rd Floor, Duke's Keep, Marsh Lane, Southampton SO14 3EX	☎023 8071 6400	southampton@tribunals.gsi.gov.uk
Watford	3rd Floor, Radius House, 51 Clarendon Rd, Watford, WD17 1HP	☎01923 281 750	watford@tribunals.gsi.gov.uk

Our offices are open from 9.00am to 5.00pm Monday to Friday. We will send a map showing the location of the office where the hearing has been arranged and giving details of local car parking and facilities for refreshments and phones.

Enquiry Line: 0845 7959775

Minicom: 0845 7573722