HMRC - DANSP42500 - Of Decision: Address Of Named Person Unknown

Regulation 4 of the Social Security Contributions (Decisions and Appeals) Regulations 1999

Introduction

DANSP28400 explains the address to which the notice is to be issued. If the address of a named person in the notice of decision is not known, try and obtain it using normal tracing procedures.

If the notice of decision is for issue to an employee named in the decision and a notice is also to be sent to an employer, contact the employer. If the employee

still works for the employer, ask the employer to establish the employee’s address so you can issue the notice of decision to the correct address, or

no longer works for the employer, but the employer has an address for the employee which is more up to date than the last address HMRC held for the employee,

send the notice to the address you get from the employer.

If the employee still works for the employer but the employer is unable to provide an up to date home address, send the notice to the employee’s place of employment.

Unable to trace an address

If you are unable to trace an address for any person named in a decision

note your papers, and

if the decision is to be issued to an employer tell the employer that you have been unable to send the notice to the particular employee or worker, and

if any other person named in the decision appeals, if the appeal progresses to the tribunal, tell the tribunal that you have not been able to serve a notice on the person for whom the address is unknown.

Where a DAA1(A) was issued to the main subject of the decision and you cannot find a current address, and any other named person appeals against the decision, deal with the appeal in accordance with the guidance in the DANSP and ARTG2180.

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