

APPLICATION FOR LEAVE TO APPEAL TO A COMMISSIONER and NOTICE OF APPEAL

Commissioners' Office stamp
(date received)

This form is for use only by the Secretary of State, Her Majesty's Revenue and Customs or a local authority (other than as a compensator).

Please → Use black ink
→ Complete the form in CAPITALS

→ Use another sheet of paper if there is not enough space for you to say everything. (Please put the names of the Applicant/Appellant and Respondent(s) at the top of the sheet.)

A

About the Applicant/Appellant and the Respondent(s)

Is the Applicant/Appellant the Secretary of State, Her Majesty's Revenue and Customs or a local authority ?

Secretary of State ☐

Her Majesty's Revenue and Customs ☐

Local authority ☐

Name of
authority

Please give details of the Applicant's/Appellant's representative to whom correspondence should be sent.

Name of representative

Address of representative

Postcode

Daytime telephone number

Reference
no. (if any)

Please give details of all the Respondents.

First Respondent

Surname

Other names

Address

Postcode

Please turn over

A (continued)**About the Applicant/Appellant and the Respondent(s)**Second Respondent
(if any)

Surname

Other names

Address

Postcode

Third Respondent
(if any)

Surname

Other names

Address

Postcode

If any of the Respondents is a child or has died or is otherwise unable to act on their own behalf and a person has been appointed to act on their behalf, please give the Appointee's details as well as the Respondent's.

B**About the tribunal which decided your case**

Where did the tribunal make the decision ?
This information will be on the decision notice.

What was the date of the tribunal's decision ?
This will also be on the decision notice.

What was the tribunal's register number ?
This will also be on the decision notice.

Is there a written statement of reasons for the tribunal's decision ?

Yes

☐

When did the tribunal send it ?

This will be the date on the letter that came with it.

No

☐

Please say why not

If you want to say more, please use another sheet of paper

Reason for appealing

Remember that an appeal can succeed only if the tribunal was wrong on one or more **points of law**. Please state what error of law you consider the tribunal has made.

[illegible]

If you want to say more, please use another sheet of paper

Please turn over

D**Application/Appeal to the Commissioner**

There must be an application to the tribunal chairman for leave to appeal before this form is completed (except in a tax credit penalty case).

Was the application to the chairman for leave to appeal rejected because it was late ?

No

☐

Yes

☐

Has more than one month passed since you were sent the tribunal chairman's grant/refusal of leave to appeal (or you were sent the tribunal's decision in a tax credit penalty case)?

No

☐

Yes

☐

If the answer to either of the above questions is "yes", please explain the delay

If you want to say more, please use another sheet of paper

If this is an application for leave to appeal, do you wish there to be an oral hearing before a Commissioner at this stage ? (Do not answer this question if the tribunal chairman has granted leave to appeal or if this is a tax credit penalty case.)

No

☐

Yes

☐

Please say why

Would you like the hearing to be in private ?

No

☐

Yes

☐

Please say why

I apply for leave to appeal against the decision of the tribunal *or* **I appeal** against the decision of the tribunal.

Signature

Date

/

/

If the appeal tribunal hearing was in **England or Wales**, send this form to The Commissioners' Office, 3rd floor, Procession House, 55 Ludgate Hill, London, EC4M 7JW.

If the appeal tribunal hearing was in **Scotland**, send this form to The Commissioners' Office in Scotland, 23 Melville Street, Edinburgh EH3 7PW.

You MUST enclose the following documents with this form -

- a copy of the decision notice issued by the tribunal,
- a copy of the written statement of reasons for the tribunal's decision (if one has been issued),
- the letter giving notice of the chairman's decision to refuse or grant leave to appeal.

Please also send -

- a copy of any Appointment to Act (if someone has been appointed to act on behalf of a Respondent).

IF YOU DO NOT SEND THESE DOCUMENTS THE APPEAL MAY BE REJECTED OR DELAYED.

The Commissioners' Office will let the Applicant's/Appellant's representative know when they have received this form.