

Please use this form and guidance for the following National Insurance contributions decisions:

- Home Responsibilities Protection.
- Credits for parents and carers.
- Approved Training credits.
- Jury Service credits.
- Statutory Sick Pay, Maternity Pay, or Adoption Pay credits.
- Automatic credits.
- Miscarriage of Justice credits.
- Credits for Working Tax Credit.
- Ministry of Defence spouse or civil partnership credits.

For all other HM Revenue & Customs decisions please go to www.hmrc.gov.uk/complaints-appeals/how-to-appeal.htm

If you want more information about our decision

Contact the person who made the decision and ask for an explanation about the decision within **one month** of the date on the decision letter.

If you are not satisfied by the explanation you can ask for the decision to be looked at again, or you can appeal against it.

If you want us to look at the decision again or you want to appeal, you must let us know within **one month** of the date of the decision. If you have asked for a written explanation, we will extend this time limit by 14 days.

We will not usually be able to look at the decision again if you ask us more than **one month** after the date of the decision. However, if there are special circumstances that caused the delay, we may be able to look at it again. You should explain these circumstances when you contact us.

If the decision can be changed a new decision letter will be sent to you. If you do not agree with the new decision you can ask us to look at the decision again or appeal against it.

The **one month** time limit starts again from the date of the new decision.

If the decision cannot be changed a letter explaining why the decision cannot be changed will be sent to you. The letter will tell you if you can appeal against the original decision.

If you can appeal, the **one month** time limit starts again from the date of the letter confirming the original decision.

If you want to appeal

Please fill in the attached appeal form and send it to this office within **one month** of the date on the decision letter, explaining why you want to appeal. Our address is shown on page 3 under '*Further information*'.

After you have made an appeal

The decision maker will look at the decision again if they have not already done this.

If they decide that the original decision is wrong and the new decision is to your advantage, your appeal against the original decision will stop. If you do not agree with the new decision, you can appeal against it. The **one month** time limit starts again from the date of the new decision.

If they decide that the original decision is wrong but the new decision is not to your advantage, your appeal will continue against the new decision. You will have another month to comment on the new decision.

If the decision is not changed, or you do not withdraw your appeal, your appeal and an explanation of the law and facts used to make the decision will be sent to the Tribunals Service together with any other important papers.

One copy of all the papers will be sent to you or your representative. Please read the appeal papers very carefully. If you do not understand the papers, you can get advice from ourselves, a solicitor or an advice centre.

See '*Further information*' on page 3 if you need to contact us.

The Tribunals Service

A tribunal will consist of up to three experts in the issues involved in your appeal. All tribunals have a legally qualified member to help apply the law to your appeal. The appeal tribunal will look at the appeal papers we have sent to check if we have applied the law correctly. Both the Tribunals Service and the tribunals are completely independent of us.

The Tribunals Service will contact you to confirm the date your appeal will be heard.

Oral hearing

- This is an appeal which you can go to.
- The tribunal may ask you questions.
- You can ask questions.
- You can take someone to represent you.
- You can call witnesses to give evidence to the tribunal.
- A representative from HM Revenue & Customs will usually be at the hearing. They may ask questions and call witnesses.
- If you choose an oral hearing but find you cannot go, for example because of illness, you may be able to arrange another date. If you do not let the tribunal know you cannot go to the hearing, the tribunal can stop your appeal.
- Oral hearings are usually open to the public, but anyone who goes to the hearing will usually be involved in the appeal. You can ask to have your appeal heard in private.
- If you live abroad and want an oral hearing, let the Tribunals Service know you want to go to the hearing or want to send someone to represent you. The Tribunals Service can arrange for your appeal hearing to be
 - as near as possible to the place you arrive in the United Kingdom (UK)
 - as near as possible to your representative if you have one
 - delayed until you are in the UK.

Expenses

You will be able to claim your costs for getting to and from an oral hearing. 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
- help with the cost of childminding if you have to pay someone to look after your child while you go to the tribunal
- costs for a friend or witness who you need to come to the tribunal with you.

Ask the tribunal clerk to tell you more about expenses.

If you live abroad you will have to pay your own fares to and from the UK. You may be able to get expenses while you are in the UK and the appeal hearing is going on.

Paper hearing

This is an appeal which you do not go to. If you go to an oral hearing, you will be able to deal with any questions or issues. If you decide not to have an oral hearing, you should send the Tribunals Service any additional information which you think will help your case as quickly as possible. Do not delay sending information as you will not be told the date of a paper hearing. The appeal will be heard and the Tribunals Service will send you their decision.

If you choose a paper hearing but change your mind, you can choose to have an oral hearing. Write to the tribunal straightaway.

The result

You will be given a summary decision letter explaining the tribunal's decision as soon as possible after the appeal hearing. A copy will be sent to us.

You can also apply for a statement of reasons. This gives an explanation of the tribunal's decision including the facts and law used. You must apply for a statement of reasons within one month of the date of the summary decision.

You must have a copy of the statement of reasons if you appeal to the Upper Tribunal. See *'If you disagree with the appeal tribunal's decision'*.

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 hearing.

If your appeal is successful, we will put the decision right as soon as we receive a copy of the tribunal's decision. We may not do this if the decision maker appeals to the Upper Tribunal. If this happens we will write to you.

Withdrawing an appeal

You can withdraw your appeal at any stage up until the appeal tribunal considers the appeal. If you decide to withdraw your appeal please tell the Tribunals Service. You can either tick the box on the pre-hearing enquiry form or send a letter. You can also withdraw your appeal verbally at an oral hearing. You do not have to give any reason for withdrawing your appeal.

If you do withdraw your appeal, that will bring the matter to a close and no further action will be taken.

Late appeals

The Tribunals Service may not be able to accept your appeal if it is received more than one month after the date on the decision letter.

They can only accept a late appeal if there are special circumstances that caused the delay. These could be a death, a serious illness, absence abroad, a postal strike or some other special circumstance.

You should include an explanation of why you could not appeal within one month on the attached appeal form.

A legally qualified tribunal member will look at the reasons you have given for not appealing on time and will decide if your appeal can be accepted.

They will look at:

- whether there were special circumstances for the delay
- the length of time since you received the decision
- whether it is in the interests of justice that your appeal is accepted, and
- whether your appeal is reasonably likely to succeed.

The Tribunals Service cannot accept a late appeal if the only reason is that you misunderstood the law, or if the law has changed since the decision was made.

Your appeal cannot be accepted if you appeal 13 months or more after the date on the decision letter.

If you disagree with the appeal tribunal's decision

You may be able to appeal to the Upper Tribunal.

You can only appeal on a point of law and with the approval of the chairman of the appeal tribunal, this can include:

- interpreting the law wrongly
- not dealing with your case fairly, or
- failing to explain the reason for its decision.

You can also appeal to the Upper Tribunal if you think that the appeal tribunal has made a decision that goes against natural justice.

How to apply

Your decision letter from the appeal tribunal will tell you what to do if you are unhappy with their decision.

You have **one month** from the date of the appeal tribunal's letter to apply for a statement of reasons. This gives an explanation of the appeal tribunal's decision including the facts and the law used. You should read the statement of reasons carefully.

If you still do not agree with the reasons for the decision, you can apply for permission to appeal to the Upper Tribunal. You must do this within **one month** of the date the statement of reasons was sent to you.

If you appeal to the Upper Tribunal, you must send the statement of reasons with your application. If you do not, your appeal may not be looked at.

A legally qualified tribunal member will decide if your appeal can be sent to the Upper Tribunal.

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

Late applications

Late applications for a statement of reasons or for permission to appeal to the Upper Tribunal can only be accepted if there are special circumstances or special reasons that caused the delay.

You will need to show why you were not able to make your request on time.

Other organisations that can help

Advice centres, like the Citizens Advice Bureau and law centres, can represent you and help you understand the reasons for decisions. They can also help you fill in forms or to write a letter. They will sometimes go with you to the tribunal that hears your appeal.

It will help the advice centre if you show them any letters you have about the decision that you think is wrong. Trade unions may also offer free advice to their members. They may also be able to speak for you at the tribunal that hears your appeal.

You can find addresses for these organisations in the business section of *The Phone Book*, the *Thomson local directory* (GB), the *Yellow Pages* or at a library.

Solicitors

You may be able to get advice from a solicitor under the Legal Advice and Assistance Scheme. But if you decide to use a solicitor, the scheme does not cover the cost of a solicitor to help you at a hearing. You cannot get any money for things like solicitors fees from the Department for Work and Pensions, the Department of Health and Social Services (Northern Ireland) the Employment Service, the Training and Employment Agency (Northern Ireland), HM Revenue & Customs or from a tribunal.

If you live abroad

You can ask someone in the UK to act for you, and, you may be able to get help from a solicitor under the Legal Advice and Assistance Scheme. The scheme does not cover the cost of a solicitor to help you at a hearing.

For details of solicitors and advice centres:

England and Wales

Phone the Community Legal Service on **0845 608 1122**, or go to **www.legalservices.gov.uk**

Scotland

Phone the Scottish Legal Aid Board on **0131 226 7061**, or go to **www.slabb.org.uk**

Northern Ireland

Phone the Legal Aid Assessment Office on **0287 131 9508**, or go to **www.nilsc.org.uk**

Further information

If you need to contact us our address is:

HM Revenue & Customs
National Insurance Contributions and Employer Office
Individuals Caseworker
Decision Making Team
Benton Park View
Newcastle upon Tyne
NE98 1ZZ

Your rights and obligations

Your charter explains what you can expect from us and what we can expect from you.

For more information go to **www.hmrc.gov.uk/charter**

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to **www.hmrc.gov.uk** and look for Data Protection Act within the *Search* facility.



Please fill in this form if you want to appeal against our decision.

About you

Title enter, Mr, Mrs, Miss, Ms or other title

Surname

First name(s)

Address

Postcode

Daytime phone number (including national dialling code)

Date of birth DD MM YYYY

National Insurance number

Have you arranged for someone to help you with your appeal?

 No Yes

If yes, please give us their details below

Their full name

Their address

Postcode

We will only send **one** copy of the appeals papers.

Who do you want them sent to?

 You Your representative

About the decision

Please give the date at the top of the decision letter

DD MM YYYY

Your appeal

Please use the space below and the next page to tell us why you do not agree with the decision.

Remember:

- You must say why you think the decision is wrong. If you think that the information we have is wrong, please tell us what you believe is the right information.
- If you are appealing against more than one decision, please tell us the date of each one, and give reasons why you disagree with each one.
- If you are appealing more than **one month** after the decision was sent to you, please say why your appeal was delayed.
- If you need more space, use another sheet of paper.
- Please put your name and National Insurance number on any extra sheets of paper.

Your appeal continued

Your signature

Date *DD MM YYYY*

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What to do now

Please make sure you have filled in all of this form and signed it.

Please send the completed form to:

HM Revenue & Customs
National Insurance Contributions and Employer Office
Individuals Caseworker
Decision Making Team
Benton Park View
Newcastle upon Tyne
NE98 1ZZ

It will help if you write **Appeal** on the front of the envelope.
Remember your appeal must reach us within **one month** of the date at the top of the decision letter.

For official use

Appeal form issued to customer *DD MM YYYY*

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Appeal received *DD MM YYYY*

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