**View of the Matter, without a review offer – direct taxes**

On [date] you appealed against my *[[assessment] [amendment] [closure notice] [determination] [other] {where ‘other’ insert relevant details}*. This was dated [date]*] OR* [decision notice~~,~~ dated [date].The notice told you that *[insert details of the decision where a bespoke decision notice was required]]*.

On [date] we received your request for a review.

[We have not been able to agree the matter between us.]

[My view of the matter is still the same as shown in my letter dated [date]]. *OR*

[My view of the matter is:] [include relevant facts, reasons for the current view, law supporting the current view - if appropriate, tax due as a result of the current view – if applicable].

**Your review request**

I will forward your request for a review to HMRC’s Solicitor’s Office and Legal Services who will now take a fresh look at my decision

The review officer will write to let you know the outcome of their review within 45 days of this letter, unless they agree a longer period with you. If they agree with my decision, they’ll uphold it and explain why. If they do not agree, they’ll either cancel or vary my decision and explain why.

You will not be able to take your appeal to the tribunal until the review officer tells you the outcome of their review. If you disagree with the outcome of the review, you will have 30 days to appeal from the date of the letter telling you the outcome of the review.

**Postponement of the amount under appeal** [Delete as appropriate]

Following your postponement application, we’ve postponed payment of the amount you disagree with. You do not have to pay it until your appeal has been concluded (this will either be resolved by a review, determined by an independent tribunal, or settled by agreement).

We will continue to charge interest on the amount that we’ve postponed. Once your appeal has been concluded, you’ll have to pay this interest on any amount that is still due.

**More information about appeals and reviews**

For more information about your appeal and review rights, go to [www.gov.uk](http://www.gov.uk) and search ‘HMRC1’ or ‘disagree with a tax decision’. You can ask for a copy by calling 0300 200 3610.