**Decision letter – Customs**

[Description of decision]

[Explanation of reasons for decision, including

* facts
* reasons for the decision
* law supporting the decision-if appropriate
* tax due as a result of decision – if applicable]

What to do if you disagree

I’m now offering you a review of my decision.

You can (either):

* accept my offer of a review
* appeal to an independent tribunal

If you want to do either of these, you must do so within 30 days of the date of this letter.

If you appeal to a tribunal, you cannot accept my offer of a review.

Most disputes can be resolved by a review, without the need to appeal to a tribunal. You may find that a review is quicker and costs you less than appealing to a tribunal.

**If you accept my offer of a review**

An impartial officer who works for HMRC’s Solicitor’s Office and Legal Services (SOLS) team and who specialises in review work will take a fresh look at my decision. They are known as ‘review officers’.

The review officer will write to let you know the outcome of their review within 45 days, 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.

If you disagree with the outcome of the review, you can still appeal to the tribunal. You must do this within 30 days of the date of the letter telling you the outcome of the review.

If you accept the offer of a review, you cannot appeal to a tribunal until the review officer tells you the outcome of their review.

For further information about reviews, go towww.gov.ukand search ‘disagree with a tax decision’, or call the number at the top of this letter.

**How to accept my offer of a review**

Please email, or write to, HMRC’s Solicitor’s Office and Legal Services directly to accept my offer of review. You’ll find the email and postal addresses below.

This is your opportunity to say why you think my decision is wrong and send any new information you want considered.

Because the SOLS team is a separate part of HMRC, they’ll need the following information to identify your case when you accept my offer. You should include:

* your name, or business name, as shown at the top of this letter
* all references used at the top of this letter
* the name of the HMRC officer or team named at the end of this letter

Or, you might find it easier to give the SOLS team a copy of this letter when you accept my offer.

If you want a review but there’s a reason you cannot write to the SOLS team within 30 days from the date of this letter, you will need a reasonable excuse for the delay. You’ll need to write to the SOLS team as soon as possible after your reasonable excuse has ended and explain why you are late accepting my offer. They may not be able to carry out a review if you do not have a reasonable excuse. If they cannot carry out a review, you can ask a tribunal to accept a late appeal.

The SOLS email address is: [reviews@hmrc.gov.uk](mailto:reviews@hmrc.gov.uk). If you decide to email them, please see the important information at the end of this letter about corresponding by email.

If you want to write, their address is: Solicitor’s Office and Legal Services, HM Revenue and Customs, BX9 1ZT.

You may think I’ve misunderstood something or missed key information that you want me to consider. If so, you need to contact me and ask for an extension to the time you have to accept my offer of a review. You need to do this within 30 days from the date of this letter. If you do not, I’ll be unable to give you an extension.

**If you want to appeal to an independent tribunal**

If you do not want to accept my offer of a review, or you disagree with the outcome of it, you can appeal to an independent tribunal. They will then determine the matter.

Your request must reach HM Courts and Tribunals Service within 30 days of the date of this letter. Or within 30 days of the date of the letter that tells you the outcome of the review.

If you want to appeal to HM Courts and Tribunals Service, please make sure you include with your request a copy of the letter, assessment, or other decision that you want to appeal against. If you do not, HM Courts and Tribunals Service may reject your appeal.

For more about tribunals and how to appeal, go to www.gov.uk and search ‘appeal to the tax tribunal’ or call 0300 123 1024.

**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.

Important information about communicating by email

Corresponding with us by email will help reduce any delays giving and receiving information, including receiving the outcome of the review. If you want to correspond by email, you must first tell us that you understand and accept the risks of using email. These are detailed in our factsheet CC/FS72 DSC1, ‘Corresponding with HMRC by email’. To find this factsheet, go to [www.gov.uk](http://www.gov.uk) and search for ‘DSC1’, or phone us and we will send it to you.

If you understand and accept the risks of using email, please tell us when you send your request for a review to the SOLS team.

We will only contact you by email about a tax matter where you have already given us permission to do so. If you have any doubt about the authenticity of an email which claims to come from HMRC, then do not click on any links, give any personal details, or reply to the email. Please forward the email to us at [phishing@hmrc.gov.uk](mailto:phishing@hmrc.gov.uk).