**What to do if you disagree**

If you disagree with my decision, you can appeal by writing to me. You need to do this within 30 days of the date of this letter telling me why you think my decision is wrong. I will then contact you to try and settle the matter.

If we cannot come to an agreement, I will write to you to explain the reasons why and set out my current view of the matter.

You can then (either):

• have the matter reviewed by an impartial officer who works for HMRC’s Solicitor’s Office and Legal Services (SOLS) team and who specialises in review work

• take your appeal to an independent tribunal who will determine the matter

Most disagreements can be resolved by the SOLS team reviewing the matter, without the need to take your appeal to a tribunal. You may find their review is quicker and costs you less than taking your appeal to a tribunal.

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

If you make an appeal to me, you can also ask for payment of all or part of the amount in dispute to be postponed until your appeal has been concluded. If you want to apply for postponement, please tell us the amount you think you’re being overcharged and the reasons why you think you should not have to pay.

We will continue to charge you interest on any amount that is postponed. Once your appeal has been concluded (meaning either resolved by a review, determined by an independent tribunal, or settled by agreement), 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.