**Decision letter – restoration decision**

[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**

If you disagree with my decision, you can ask for my decision to be reviewed. You must do this within 45 days of the date of this letter.

**If you want a review**

An impartial officer who works for HMRC’s Solicitor’s Office and Legal Services (SOLS) team 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. 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.

Please email, or write to, HMRC’s Solicitor’s Office and Legal Services directly to ask for a review. You’ll find the email and postal addresses below.

This is your opportunity to say why you think a decision I have made is wrong and send any new information you want considered. Please make clear which decisions you want reviewed.

Because the SOLS team is a separate part of HMRC, they’ll need the following information to identify your case when you ask for a review. 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 ask for a review.

If you want a review but there’s a reason you cannot write to the SOLS team within 45 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 requesting a review. They may not be able to carry out a review if you do not have a reasonable excuse.

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.

If you disagree with the outcome of the review, you can then appeal to an independent tribunal. The review officer will explain how you can appeal to an independent tribunal when they let you know the outcome of their review. You cannot appeal to a tribunal without a review taking place first.

**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).

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