

Part 7 – Decisions and appeals against Class 1A NICs

The existing Commissioners and Tribunals used by HM Revenue & Customs will be replaced from April 2009 by the First-tier and Upper Tribunals administered by the Ministry of Justice.

If we do not agree with you on a Class 1A NICs issue we will explain why and offer you a review. If you still think our decision is wrong you will then have a further 30 days to either:

- accept the offer of review, or
- notify the appeal to the independent tribunal, who will arrange for it to be heard.

Reviews are completed by officers not previously involved in the decision. If you opt for a review but disagree with the review conclusion you will have a further 30 days in which to appeal to the tribunal.

For more information about Tribunal Reform go to **www.hmrc.gov.uk/about/trp.htm**