

Self Assessment Appeals against Tax

When a tax bill is received that does not match the expected tax calculated, there are number of checks required before the Inland Revenue should be contacted: -

- The information or data sent in the original return was incorrect.
- The form has been incorrectly filled in.
- The client has not given the agent all the information required to file an accurate return, and the Inland Revenue have extra information (P60s).
- The tax calculation was incorrectly computed due to misinformation or error.

Where the self assessment and tax calculation have been checked, and the tax computations are still different, the agent can write on the client's behalf to the local tax office that issues the computation (64-8 required).

If the issue is not satisfactorily resolved, then there is a right to lodge an appeal against the computation, and also any amendments that the Inland Revenue may have made.

Appeals have to be made in writing within 30 days of being advised of the tax due, or the amendment made. The Inland Revenue have this time to resolve the tax issue before it is brought before the commissioners.

The General Commissioners deal with most standard cases.
The Special Commissioners deal with more complex cases.

The agent can represent a client, in most cases, but in more complex cases it would be advisable to consult, or hire a specialist in tax and tax law.

There is no appeal against a Commissioners decision on a point of fact. The only appeal is on a point of law to the High Court in England and Wales or Court of Session in Scotland.