Notice of appeal: online trials

Management of taxes

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The Ministry of Justice is piloting an online notice of appeal

Many government services are moving online, and the Ministry of Justice (MoJ) is looking at moving the filing of notices of appeal to the tax tribunal to an online, 'digital by default' process. The Low Incomes Tax Reform Group (LITRG) recently attended a demonstration of the pilot system, which is now undergoing 'private Beta' trials with members of the legal, tax and accountancy professions.

Once trials have been completed, it is understood that the preferred method for filing a notice of appeal will be via the online system and that HMRC communications will be revised to direct taxpayers down that route in the first instance. We have been assured, however, that alternative channels will continue to be available and that the information provided about appeals will advise people of non-digital alternatives.

By building a number of checks into the system, it is hoped that the digital notice of appeal will help to limit errors made by taxpayers, particularly the unrepresented, when filing their appeals. For instance, submitting the HMRC decision notice or letter against which the taxpayer is appealing is an essential part of filing a notice of appeal, but one which is often omitted by unrepresented appellants. The online system will therefore require a digital copy of the HMRC decision to be filed alongside it – which will be permitted in various formats, such as a photograph from a smartphone, or scanned copy. If the taxpayer is having real difficulty supplying the required documentation at the time of filling in the online form, there will however be a means of notifying that problems are being experienced and an option to submit separately, for example via email.

The online form is still in development – for example, it cannot currently be saved for the user to return to later. It has to be completed in a single sitting and will 'time out' after 30 minutes of inactivity at any point. We understand, however, that the

MoJ are still working on the form and hoping to build in functionality to save and return.

Prior to submission of the form, the user is presented with a review screen to check what has been entered before submission. Then, when the form is submitted, the appellant will receive immediate on-screen confirmation together with a ‘TC…’ case reference. The chance to print or save a copy is also offered at that point, and email confirmation will also be sent immediately with an attached copy of the complete notice of appeal.

It was noted during LITRG’s meeting with the MoJ that the introduction of tax tribunal fees has been deferred. If and when fees do come in, there will be a facility to pay the relevant amount when lodging the appeal notice, and information will be given about the circumstances in which fees may be remitted.