

If you appeal you can ask for payment of all or part of the tax in dispute to be postponed until the matter is resolved. If you want to apply for postponement, please tell me the amount of tax that you think we are overcharging you and the reasons why. We will continue to charge you interest on any tax that we find you still owe us when the dispute is settled.

If you appeal, I will consider what you send me and try to reach agreement with you. If we cannot agree, you can:

- ask for my decision to be reviewed by an HMRC officer not previously involved in the matter, or
- notify your appeal to an independent tribunal.

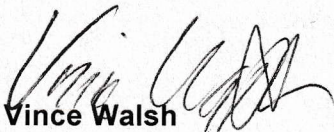
If you opt for a review you can still notify your appeal to the tribunal after the review has finished.

You can find more information about appeals and reviews on the HMRC website at **hmrc.gov.uk/dealingwith/appeals.htm** or you can phone the number at the top of this letter. You can find out more about tribunals on the Tribunals Service website at **www.tribunals.gov.uk/tax/** or you can phone them on **0845 223 8080**.

If I do not hear from you by 25 May 2015, I will assume that you agree with my decision.

Whichever method you choose to contact us about this check, you need to quote the case reference CFS-499615 and any other references shown above. If you write you need to use the address shown above. If you send documents you must tell us if you want them returned as we may securely destroy them after 90 days.

Yours sincerely



Vince Walsh
Interventions Officer

Direct Dial 03000 564 093

To find out what you can expect from us and what we expect from you go to **www.gov.uk/hmrc/your-charter** and have a look at 'Your Charter'.