

# TAX CREDIT MANDATORY RECONSIDERATION

**NAME:**  
**ADDRESS:**

**Date of Birth:**  
**National Insurance Number:**

**HMRC**  
**Tax Credit Office**  
**PRESTON**  
**PR1 4AT**

Dear Sir/Madam

Please accept this as a request for a mandatory reconsideration against your Working Tax Credit/Child Tax Credit decision dated \_\_\_\_\_

I also wish you to review your decision to apply any civil penalties.

## **Grounds for Mandatory Reconsideration**

I do not accept that the decision maker has shown that:

- Any alleged overpayment is recoverable from me
- The amount of the alleged overpayment is accurate
- Due regard has been given to the issue of offset
- I was properly notified of the decision
  
- I without reasonable excuse, failed to provide information, failed to notify a change of circumstance in time or negligently made an incorrect statement, resulting in an overpayment.

In addition I submit that the decision maker has failed to follow the correct revision/supersession procedures and has not followed the correct test in law as stated by the Upper Tribunal and higher Courts.

## **SPECIAL REASONS FOR LATENESS (see over)**

My representatives are **Welfare Rights Section, Glasgow City Health and Social Care Partnership, City Chambers East, 40 John Street, Glasgow G1 1JL**, I authorise them to act on my behalf. Please ensure they receive copies of all further correspondence.

I do not consent to my appeal being heard without an oral hearing. I do not consent to less than the full advance notice stated in rule 29(2) of the Tribunal Procedure Rules 2008. Should you decide to schedule my appeal in a manner contrary to these instructions then please contact my representatives to ensure that my right to a fair hearing under Article 6 of the ECHR remains protected.

Yours faithfully

I require an interpreter: Language: \_\_\_\_\_ Dialect \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_