



Chartered  
Institute of  
Taxation  
Excellence in Taxation

1 November 2013

Judicial Review Consultation  
Ministry of Justice  
Administrative Justice  
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Dear Sir

**Judicial Review: Proposals for Further Reform (Ministry of Justice)  
Response by the Chartered Institute of Taxation**

We fully support the comments made by the Low Incomes Tax Reform Group (LITRG) of the Chartered Institute of Taxation in their formal response to the proposals.

The LITRG response has been approached from the point of view of the low income unrepresented taxpayer, for whom judicial review may be on occasion an important means of redress. We consider that many of the points made by LITRG apply equally to all taxpayers.

Judicial review is a vital method of seeking redress for taxpayers, where HMRC has exceeded its powers or acted unlawfully. By way of example, we refer you to the Upper Tax Tribunal decision in *HMRC v Hok Ltd* [2012] UKUT 363 (TCC). The Tribunal had been asked to consider whether the imposition of PAYE late filing penalties by HMRC had been unfair. Although in that case it was held that the First-tier Tax Tribunal does not have any judicial review jurisdiction, it illustrates the point that there are instances affecting the ordinary taxpayer where HMRC have potentially acted unfairly or unreasonably, and where judicial review currently provides a relatively accessible means of obtaining justice for a taxpayer with a meritorious claim, especially if a representative body such as a charity is able to seek a remedy on their behalf.

We would echo LITRG's concern that the current proposals risk putting judicial review further out of the reach of the ordinary taxpayer.

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Yours faithfully

Bill Dodwell  
Chairman, Technical Committee

### **The Chartered Institute of Taxation**

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. The CIOT is an educational charity, promoting education and study of the administration and practice of taxation. One of our key aims is to work for a better, more efficient, tax system for all affected by it – taxpayers, their advisers and the authorities. The CIOT's work covers all aspects of taxation, including direct and indirect taxes and duties. Through our Low Incomes Tax Reform Group (LITRG), the CIOT has a particular focus on improving the tax system, including tax credits and benefits, for the unrepresented taxpayer.

The CIOT draws on our members' experience in private practice, commerce and industry, government and academia to improve tax administration and propose and explain how tax policy objectives can most effectively be achieved. We also link to, and draw on, similar leading professional tax bodies in other countries. The CIOT's comments and recommendations on tax issues are made in line with our charitable objectives: we are politically neutral in our work.

The CIOT's 17,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.