

Increasing the use of mediation in the civil justice system – Ministry of Justice consultation

Response by the Chartered Institute of Taxation

1 Executive Summary

- 1.1 The Chartered Institute of Taxation (CIOT) is the leading professional body in the UK for advisers dealing with all aspects of taxation. We are a charity and our primary purpose is to promote education in taxation with a key aim of achieving a more efficient and less complex tax system for all. We draw on the experience of our 19,000 members, and extensive volunteer network, in providing our response.
- 1.2 This consultation is aimed at all those with an interest in the resolution of civil disputes in England and Wales. Whilst its focus is on defended small claims disputes in the first instance, there is a vision to embed mediation as an integral step in the court process more widely across the civil justice system. No doubt this should help reduce the demand for court hearings or shorten the length of hearings and therefore reduce the costs of running the civil court system.
- 1.3 As a body representing tax advisers, the CIOT has a special interest in mediation from a tax perspective, in particular the Alternative Dispute Resolution (ADR) process which can be used to resolve a tax disagreement with His Majesty's Revenue and Customs (HMRC)¹. This is the focus of our response to this consultation document in which we consider the benefits of increasing the use of mediation in tax disputes and making it more widely available. We also provide a response to questions 11, 12 and 15 on the subjects of accreditation and regulation of mediators.
- 1.4 In this response we consider the number of appeals that are notified to the Tax Tribunals each year and the number of appeals ongoing at 31 March 2022, which are significant. It appears it will take the Tribunal service many years to work through them. The number of appeals, the length of time it is taking to resolve them and the costs (preparatory and during the hearing) for both HMRC and taxpayers all feed into the cost of running HM Courts and Tribunal Service (which is the focus of this consultation and which also administers the Tax Tribunals). If the government is serious about the wider use of mediation, they should show leadership by

¹ See HMRC's guidance on using ADR to settle a tax dispute - <https://www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr>

We use the terms 'mediation' and 'ADR' throughout this response to mean the same thing.

making sure that the government itself – in the person of HMRC (which is likely to be one of the biggest ‘litigators’ in government) – uses mediation as much as possible.

- 1.5 We also note the low number of applications made each year for ADR compared to the much higher number of appeals to the Tax Tribunal, and we consider how the number of applications for ADR might be increased. In our view, the use of mediation to resolve tax disputes can be very successful and increasing the scope and awareness of it amongst both taxpayers and within HMRC could be effective at reducing the number of disputes reaching the Tax Tribunal, thereby relieving the pressures on the Tribunal service.
- 1.6 Our recommendation would be for HMRC to set up a focus group of relevant stakeholders to discuss what more could be done to encourage and increase the use of mediation in tax dispute management. This could include raising awareness of the process and greater publicity of the benefits of mediation, expanding the categories of cases in scope for ADR, increasing the transparency of HMRC’s process for accepting cases into ADR and considering if its use should be made mandatory, with consequences for those who fail to engage with it without good reason.
- 1.7 We are aware that some cases involving HMRC do end up at the County Court, rather than at the Tax Tribunal. These are primarily cases involving smaller tax debts and cases where HMRC are applying to Court to lodge a National Insurance Contributions (NIC) debt. There are some cases here which might benefit from mediation, eg where there is a complex dispute and the tax debt relates to that (and is under appeal).

2 About us

- 2.1 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. Our comments and recommendations on tax issues are made solely in order to achieve this aim; we are a non-party-political organisation.
- 2.2 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.
- 2.3 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.
- 2.4 Our members have the practising title of ‘Chartered Tax Adviser’ and the designatory letters ‘CTA’, to represent the leading tax qualification.

3 Introduction

- 3.1 The consultation sets out the Government’s proposal to introduce a requirement to attempt mediation for all proceedings allocated to the small claims track of the County Court. The Government is also considering whether a requirement to mediate should be expanded beyond small claims. To achieve this, they would need to refer parties to external mediators outside the court service. As such, they are seeking stakeholders’ views on the right approach to strengthening oversight of external mediators and ensuring that the market is providing high-quality and accountable mediation services outside the court system. Both of these initiatives

form part of the Government's broader efforts and ambition to help parties realise the benefits of consensual dispute resolution processes, such as mediation, and integrate these processes as a key step within the justice system. The Government is seeking views from court users, the mediation profession, the legal profession, the judiciary, the advice sector, and all those with an interest in the resolution of civil disputes.

- 3.2 As noted, ADR can be used to resolve a tax dispute with HMRC through mediation. Anyone involved in a tax dispute with HMRC can apply for ADR, including individuals, businesses and their agents. If a case is accepted into ADR, a HMRC mediator (an HMRC employee trained in mediation skills) will usually work with both sides to explore ways to resolve the dispute, although sometimes an external mediator can also be appointed to work alongside the HMRC mediator.
- 3.3 The use of mediation in tax disputes has been a feature of the way HMRC conducts business since the re-statement in 2011 of its Litigation and Settlement Strategy (LSS)² and the introduction of a collaborative way of working including the use of ADR techniques of which mediation is the principal one. It has been used with considerable success; certainly as regards disputes with small and medium sized businesses and individuals not involving significant amounts of tax nor complex technical issues in dispute.
- 3.4 It is important to note that tax disputes have two features which distinguish them from other civil disputes.
- The first difference is that one of the parties is always the State. The significance of this fact is most apparent in the way mediation in tax disputes is administered. The ADR programme is administered and controlled by HMRC, applications for its use and the submission of a matter to mediation has to be approved by an HMRC mediator with the use of a single external mediator now being a rare occurrence.
 - The second difference is that a resolution of a tax dispute cannot involve some commercial compromise such as 'splitting the difference' between the parties. It must be based on a tenable legal basis being a result which has to be a likely outcome of a judicial determination. The mediation process therefore is constrained by this important limitation.
- 3.5 Some of the CIOT's stated objectives for the tax system are relevant to increasing the use of mediation to resolve tax disputes. These include:
- **Greater simplicity and clarity, so people can understand how much tax they should be paying and why.** ADR can be used successfully to provide clarity on the facts of the case under dispute and how tax legislation and / or policy applies to those facts. During the course of a tax dispute, it can be common for misunderstandings on both sides to occur which can become entrenched leading to a position of impasse. ADR can help break this impasse.
 - **Greater certainty, so businesses and individuals can plan ahead with confidence.** When mediation leads to the successful resolution (or partial resolution) of a dispute that may have been ongoing for several years in extreme cases, this can mean that the business or individual is finally able to 'move on' and refocus their attention on their plans for the future.
 - **A fair balance between the powers of tax collectors and the rights of taxpayers (both represented and unrepresented).** As we note later in our response, there are some tax disputes that are currently excluded from ADR that we think would benefit from being included. Some of these eg 'basic' and 'default' cases will particularly affect unrepresented and / or low income taxpayers (those without an

² See <https://www.gov.uk/government/publications/litigation-and-settlement-strategy-lss> which provides information on how HMRC uses LSS to try and resolve tax disputes.

agent to represent them) because they are likely to involve low value appeals, such as appeals against late filing penalties. Mediation could help these types of cases which would otherwise end up at the Tax Tribunal, which is likely to be a daunting prospect for an unrepresented taxpayer. Indeed many taxpayers in this category may decide not to pursue their appeal for that reason. The current situation leads to concerns about 'access to justice'. Mediation should improve this and is therefore to be welcomed.

- **Responsive and competent tax administration, with a minimum of bureaucracy.** Whilst there will be costs attached to preparing and attending the mediation, increasing the use and availability of mediation in tax disputes should help reduce the costs and time for HMRC and its Solicitor's Office involved in preparing and presenting cases at the Tax Tribunal - if increasing mediation leads to more cases being either fully or partially resolved. HMRC should raise awareness of ADR at every opportunity during the course of a dispute, pre- and post-decision. The process for applying for ADR should be as simple and straightforward as possible, while also maximising the likelihood that all appropriate cases will be accepted.

4 The benefits of increasing the use of mediation in tax disputes

- 4.1 Our comments are made in the context of the number of appeals to the Tax Tribunal ongoing at 31 March 2022. The latest statistics published in HMRC's Annual Report³ indicate that there were 15,613 appeals notified to the Tax Tribunal in the year 2021/22 and 36,500 appeals ongoing at 31 March 2022 (of which 16,000 were stood over).
- 4.2 As an appendix to this response, we have attached a summary of the statistics on tax tribunal appeals between 2017/18 and 2021/22 which we have prepared from figures in HMRC's Annual Reports. We understand that the speed of resolution of an individual case can vary depending on its complexity and can range from about six months to over two years. The statistics indicate that the number of appeals ongoing at 31 March has been above 20,000 in each of the last five years. It appears that it will take many years to get through all the cases listed at the end of 2021/22.
- 4.3 The number of appeals, the length of time it is taking to resolve them and the costs (preparatory and during the hearing) for both HMRC and taxpayers all feed into the cost of running HM Courts and Tribunal Service.
- 4.4 In view of the pressures on the Tribunal service, mediation (ADR) could play a vital role in helping to relieve these pressures by helping the parties to resolve their tax disputes without needing to go to the Tax Tribunal. Even if disputes between taxpayers and HMRC cannot be fully resolved through mediation, it can still be useful in agreeing the facts and narrowing the issues for litigation. Many disputes and entrenched positions develop solely as a result of misunderstandings of fact, law and the failing of one party fully to appreciate the position of the other party (and sometimes of their own). Often tax disputes can become confused as being down to a point of policy whereas if the HMRC officer understood the facts better they would see it was not a policy point and that an answer can be arrived at within HMRC's Litigation and Settlement Strategy (LSS).
- 4.5 Although it is perfectly possible for both sides in a dispute bilaterally to work out the causes of it, it requires a common approach and willingness by all to find a solution. This can be an impossible challenge if entrenched

³ HMRC Annual Report and Accounts 2021 to 2022 – see pages 127 to 128

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1091379/HMRC_Annual_Report_and_Accounts_2021_to_2022_Print.pdf

positions have already been taken; especially if the principal cause of the dispute is a breakdown in the working relationship. Mediation can help, often quite quickly, to identify what issues lie behind positions being taken which often gives a real opportunity to help reconcile apparently irreconcilable differences; an opportunity not open to the court process. The presence and assistance of a trained and experienced mediator can significantly facilitate the negotiation process and increase the prospects of success.

- 4.6 Mediation could help free up precious Tribunal and judicial time to enable those cases that cannot be resolved through mediation or are not suitable for mediation to be processed and heard more quickly. Increasing use of mediation in tax disputes could potentially make a significant contribution to tackling and reducing the number of outstanding appeals at the Tax Tribunal.
- 4.7 However, applications for ADR are low compared to the number of Tribunal appeals, and are not materially increasing, as is indicated by the statistics from HMRC's Annual Reports (see appendix). The numbers of rejections to ADR are increasing too. In 2021/22 there were 1,047 applications in total, with 283 cases rejected by HMRC's governance panel and 298 rejected as out of scope. 269 cases were resolved which was an 80% resolution rate. 96 cases proceeded to litigation.
- 4.8 Whilst the resolution rate is slightly lower in 2021/22 than in some previous years, it is still strong evidence of the benefit of using mediation to resolve a tax dispute – for all parties involved.

5 Increasing the use of mediation to resolve tax disputes

- 5.1 The number of cases going through mediation may be increased if HMRC raised awareness of it eg offering it whenever they send out decisions or estimated assessments. They should continue to embed collaborative ways of working, including the use of mediation, into their internal training programme and internal and external guidance. Using mediation more readily to reduce the number of issues to be considered by the Tribunal – even if the case is unlikely to settle in full – would save costs for the Tribunal Service and HMRC, as well as taxpayers.
- 5.2 There is currently no obligation on either party to a tax dispute to engage or consider mediation. However, the Tribunal must bring to the attention of the parties the availability of alternative dispute resolution procedures and to facilitate their use.⁴ The clarification in June 2020 by Judge Sinfield (Chamber President) of the First-tier Tribunal under Rule 3 regarding the circumstances in which ADR could be used in tax disputes even after an appeal has been made⁵ was very useful. So was the encouragement in the Statement (approved by HMRC's ADR team and HMRC's Solicitor's Office) that all parties should consider the appropriateness of ADR. However Rule 3 stops short of requiring parties to consider and engage in mediation (the Tribunal cannot compel the parties to undertake ADR) and there is no procedure in place for testing whether the parties have given consideration to its use at any time in the 'journey' of the tax dispute, nor any sanction for a party failing without good reason to engage in ADR.
- 5.3 Our recommendation would be for HMRC to gather a focus group of relevant stakeholders to discuss what more could be done to encourage the use of mediation in tax dispute management. This could include considering if its use should be made mandatory and engaging in discussions with the intervention of the Tribunal to assess the reasons why a party might not have adequately engaged with the mediation process and

⁴ [r.3\(1\)\(a\) Tribunal Procedure \(First-tier Tribunal\) \(Tax Chambers\) Rules 2009/273](#).

⁵ <https://www.judiciary.uk/wp-content/uploads/2020/06/200615-FTT-Tax-Chamber-Practice-Statement-on-ADR-1.pdf>.

what consequences should follow where any party is found to be non-compliant with such a requirement without a valid reason eg an adverse costs order.

6 Reducing the number of rejections of cases into ADR

- 6.1 As noted, the numbers of rejections to ADR are increasing. In 2021/22 283 cases were rejected by HMRC's governance panel and 298 were rejected as out of scope. Together it would appear that over 50% of ADR applications are rejected. This does seem to be rather at odds with the current drive by the courts towards mediation as a default. It would be helpful to understand why such a large proportion of cases are rejected and whether HMRC's rationale for rejecting cases could be revised to allow more cases into ADR. We are also concerned that the potential for rejection might be putting some taxpayers off from applying.
- 6.2 Although a refusal by the HMRC mediator to accept the taxpayer's request for mediation can be appealed, that appeal process is to an internal HMRC Panel with no rights of representation by the taxpayer and no oversight by an external person (eg judge).
- 6.3 Our members report their increasing frustration with repeated rejection of cases into ADR. Concerns are twofold:
1. The apparent influence by the HMRC caseworker as to what gets admitted.
 2. The guidelines which restrict what would appear to be some of the most appropriate cases from ADR.

In respect of 2, HMRC's guidance excludes cases that have been categorised as basic (or default paper) which will generally include disputed Schedule 36 Finance Act 2008 information notices (where HMRC require disclosure from the taxpayer but there is a dispute as to whether it should be provided or not).

- 6.4 We understand from HMRC that if the HMRC mediator thinks an application for ADR should proceed but the HMRC case team (or, where relevant, its Solicitor's Office or policy adviser) disagrees, then the case is considered by a governance panel to make a final decision. The panel's job is to decide if it is correct to reject the case for ADR.
- 6.5 We have raised concerns with HMRC about the amount of apparent caseworker involvement in decisions as to whether a case should be accepted for ADR or not, particularly if the case has become entrenched. The concern is that the caseworker may adopt a defensive stance and be reluctant for their case to go into ADR, especially if communications have reached an impasse and broken down. The procedure as to which cases are accepted or rejected for ADR feels somewhat opaque and there is an impression that the HMRC case team perhaps have too much influence over the decision whether to accept or reject.
- 6.6 There should in our view be more transparency with the process for accepting cases into ADR so taxpayers and advisers can understand HMRC's internal process for vetting applications better. The ADR team should talk to the taxpayer (or their agent) before every panel meeting to explore why they think ADR would help. This is particularly the case given that the application form a taxpayer or their adviser must use has no room to explain why they consider the case appropriate for ADR. It would help too if HMRC looked at each case with 'fresh eyes' to determine if ADR could help; otherwise cases may be rejected where ADR would be the most cost effective solution for the government (ie HMRC, the tribunal service) as a whole.

7 Increasing the scope of ADR

- 7.1 It is noticeable that the consultation is about increasing mediation in relatively small cases (in monetary terms ie up to £10,000), whereas cases that the Tax Tribunal have categorised as basic or default paper are excluded from the scope of ADR. Excluding basic and default paper from ADR has costs implications for taxpayers. They are likely to be the smaller cases where the taxpayer is least likely to be able to afford the Tribunal process. They are also precisely the kind of case which people of lower income are most likely to encounter.
- 7.2 We also understand that Schedule 36 information requests (ie formal requests by HMRC for information) are 'out of scope' and not eligible for ADR except in exceptional cases, where for example there may be wider issues at stake that are suitable for ADR. However, ADR may well be a cheaper, quicker and less stressful way for resolving Schedule 36 requests, some of which can involve very broad requests for information, which can be potentially very costly in terms of compliance, when HMRC's actual interest turns out to be far narrower⁶. This appears to conflict with HMRC's published guidance which states that ADR can be used when '*HMRC need to explain why they need more information from you*'.⁷ It would be helpful if HMRC could reconsider their approach here, or at least provide more transparency around why applications involving Schedule 36 notices are not accepted for ADR.

8 Access to justice

- 8.1 This all raises a potential access to justice issue in excluding basic and paper cases from ADR that may disproportionately affect low income and unrepresented taxpayers, particularly those involved in penalty appeals. For unrepresented taxpayers, ADR is less daunting than going to a tribunal. So surely these simpler cases should be kept in the ADR process, not excluded from it. Unrepresented taxpayers should have access to ADR in as wide a range of cases as possible. Excluding any case from ADR is only going to further lengthen the Tribunal queue and increase the Tribunal Service's costs.

9 Responses to Consultation Questions 11, 12 & 15

- 9.1 Mediation for tax disputes first started in 2013⁸ following a two-year trial and extensive consultation with professional bodies and the voluntary sector. At that time a number of CIOT members paid to be trained (often alongside HMRC staff on the same course) and get accreditation as an Accredited Mediator. The training provider was the Centre for Effective Dispute Resolution (CEDR)⁹. HMRC then used those people to train more of their staff to facilitate some ADRs. We would think that bodies like CEDR would be well placed to answer these questions.

- 9.2 **Q11. Does there need to be stronger accreditation, or new regulation, of the civil mediation sector? If so what – if any – should be the role of government?**

We would not wish to see too much regulation of the civil mediation sector as applied to tax disputes, as the concern is that this could limit the number of tax professionals who seek accreditation. Unnecessary or excessive regulation will inevitably increase costs for the parties, which in tax cases is pernicious since a lot of

⁶ For example: Matthew Jenner : [2022] UKFTT 00203 (TC)

⁷ <https://www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr>

⁸ <https://www.gov.uk/government/news/hmrc-launches-alternative-dispute-resolution-service>

⁹ <https://www.cedr.com/>

cases will not be able to support or justify significant costs. More particularly HMRC should have no say in regulating who conducts ADR.

9.3 Q12. Which existing organisation(s) could be formally recognised as the accreditation body for the civil mediation profession and why?

Once accredited, mediators can apply to join CEDR's panel of people who can be allocated to mediate a dispute if a third party asks CEDR to provide a mediator. Those on the panel must do continuous professional development (CPD) annually. We would have thought that CEDR could be an accreditation body if it wished to be. Clearly the best thing would be for there to either:

- a. be some minimum standard for mediators, or
- b. a pool of entities like CEDR whose accredited mediators would be the only ones who could provide the mediator in order for more disputes to be resolved via mediation. Not doing so may result in people who lack the skills attempting to mediate, which could make the dispute worse etc.

We also consider that some form of training should be provided to mediators wishing to undertake tax dispute work, even if this consists of nothing more than required reading or attending a short lecture / watching a video. This is because it is important for external mediators to understand HMRC's Litigation and Settlement Strategy, in particular HMRC's approach to settlement (specifically, not splitting the difference). Not understanding these differences could mean that a dispute which really should settle in ADR does not. These aspects are straightforward, but important. This aspect should be not unduly onerous.

9.4 Q15. Some mediators will also be working as legal practitioners, or other professionals and therefore subject to regulation by the relevant approved regulator eg solicitors offering mediation will already be regulated by the Solicitors Regulatory Authority. Should mediators who are already working as legal practitioners or other professionals be exempt from any additional regulatory or accreditation requirements for their mediation activities?

As mentioned, there are CIOT members who are accredited CEDR mediators. CIOT members are subject to the CIOT's professional rules and standards in the conduct of their work as tax professionals¹⁰.

In general we understand that there is a preference in regulatory terms, if an area of work is to be regulated for good public policy reason, to have a single regulatory regime within which the rules can be applied across the whole area consistently and fairly. That principle does have to be balanced by practical considerations including the burden of complying with multiple regulators if a single firm falls into multiple regulatory areas through different aspects of its activities, or if there are special factors affecting how the regulated activity operates on particular areas. It is true for example that tax mediation is a little different from standard mediation as the mediator needs to comprehend HMRC's Litigation and Settlement Strategy and its Code of Governance on resolving tax disputes, so that needs to be factored into any accreditation (see above).

CIOT is primarily an educational charity though its objects are wide enough to encompass its role in AML (anti-money laundering) supervision. We would not currently have the expertise to regulate the mediation accreditation of our members. While we would in principle be prepared to develop capabilities for such an additional role if it was felt to be in the public interest, as we have done for AML supervision, we suspect the right and more efficient answer in this case is that any mediator who is CIOT qualified should be regulated by

¹⁰ <https://www.tax.org.uk/ciot-professional-standards>

CEDR or whichever body provided their training and for that body to factor in these special aspects of tax mediation to the way it conducts its work.

Any mediator who is CIOT qualified should have received some formal training (whether by CEDR or another body). If that individual is not already regulated (eg by the Law Society, the Bar Standards Board or some other appropriate regulator), we can see that some oversight in their mediation activities might be preferable. However, we would not wish to place an unreasonable burden on HMRC mediators who will have received proper training (and, we assume, will continue to receive some form of internal continuing professional development).

Feedback from some of our members who represent clients who have used mediation is that using an external, truly impartial, CEDR qualified mediator is essential - although this is not a universally held view. It is possible for third parties to mediate tax disputes, although this tends to be rare. Also on occasion, mediation can be done jointly – ie two mediators work together on the mediation day, one is a member of HMRC's staff and the other is an external mediator such as a professional tax adviser. It can be very effective, especially for complex disputes. This should be encouraged for tax mediations.

10 Acknowledgement of submission

- 10.1 We would be grateful if you could acknowledge safe receipt of this submission, and ensure that the Chartered Institute of Taxation is included in the List of Respondents when any outcome of the consultation is published.

The Chartered Institute of Taxation

4 October 2022

HMRC STATISTICS ON TRIBUNAL APPEALS & ALTERNATIVE DISPUTE RESOLUTION

This has been compiled from HMRC's 2021/22 Annual Report and prior annual reports

Tribunal Appeals

	2021/22	2020/21	2019/20	2018/19	2017/18
Appeals notified to HMRC by the Tribunals in the year	15,613	3,364	6,808	6,698	7,377
% of new appeals that relate to late payment or late filing penalties	2%	13%	8%	23%	?
Settled via formal hearing or agreement before hearing	3,445	3,826	5,400	6,935	8,417
Number of appeals ongoing at 31 March	36,500	20,500	21,800	22,625	25,291
Number of appeals ongoing that were stood over	16,000	15,250	15,000	15,000	16,000
Lead cases within the ongoing appeals	Unknown	5,250	6,000	7,500	9,000
Tax 'protected through litigation activity'	£8.2 bn	£9.8 bn	£107 bn*	£17.5 bn	£37 bn

*Contains anomaly as one case protected £100bn

Alternative Dispute Resolution (ADR)

	2021/22	2020/21	2019/20	2018/19	2017/18
Total ADR applications	1,047 ¹	834 ¹	1,066 ⁵	1,144	1,411
Cases rejected by governance panels	283 ²	163	224	334	667
Cases rejected as being Out of Scope	298	-	-	-	-
Cases awaiting decision	25	44	14	36	120
Active cases	147 ³	140	165	146	309
Cases resolved	269 ⁴	172	318	367	455
% of cases resolved	80%	78%	90%	88%	82%
Cases going to litigation	96	62	34	50	98

Notes:

- 1 This figure does not include 169 applications filtered out via the online portal, because there was no appeal in place
- 2 This figure does not include 'Out of Scope' applications
- 3 This figure could include applications from a previous tax year
- 4 269 resolved out of 335 closed
- 5 This figure does not include 196 applications rejected before reaching a facilitator due to changes in the online application process.