

HMRC's telephone advice unlikely to constitute a binding ruling*Corkteck Limited [2009] EWHC 785 (Admin)*

On judicial review of an HMRC decision, the High Court has ruled that (in this case and probably in most other cases) telephone advice given by HMRC's National Advisory Service (NAS) would be unlikely to satisfy the criteria which the courts would consider necessary for the advice given to be binding on HMRC.

Taxpayers requiring binding rulings must always disclose the full circumstances, the nature of the ruling which they are seeking, and the use to which it is to be put. Otherwise any advice obtained from the NAS is unlikely to be binding on HMRC.

It is the advice of 4 Eyes Ltd that as a default position, rulings should be sought and obtained in writing.

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