



Court and Tribunal Fees – Do I have to pay them?

Introduction

HM Courts & Tribunals Service and the UK Supreme Court charge fees for work that is carried out in the courts and tribunals. HM Courts & Tribunals Service and the UK Supreme Court want to make sure that access to courts and tribunals is available for those who have difficulty paying a court or tribunal fee. A system of fee waivers and reductions, known as the remission system, is available. The fee remission system allows access to court and tribunal services free of charge (a full remission) or at a reduced rate (a part remission).

This leaflet has been put together to help you work out whether or not you can get a fee remission. It contains the information you need to help you complete the application form – EX160 at page 4. This leaflet also contains important information about the type of evidence you will need to give the court or tribunal to support your remission application.

The fee remission system is based on two different tests. The first test assesses your household disposable capital (for example your savings and investments). If you pass this test, the second test will assess your gross monthly income (your income before tax and other deductions). You will have to pass both tests in order to be eligible for a fee remission.

There are two types of fee remissions:

- **Remission 1** – you will receive a full remission of a court or tribunal fee if you receive one of the benefits listed on page 13; or
- **Remission 2** – you will receive a full remission if your gross monthly income is below the thresholds shown in Table 3 on page 14. You might receive a part remission if your income is below the gross monthly income cap thresholds shown in Table 4 on page 15. If your income is over the gross monthly income cap thresholds, you will not be entitled to receive a fee remission.

You might have to pay more than one court or tribunal fee during a case. A separate remission application form must be completed for each fee you would like a remission for.

Court and tribunal staff can refuse your application if the evidence you give does not support the information on the application form or does not appear genuine.

If you refuse to give the court or tribunal the extra evidence, they will refuse your application and you will have to pay the appropriate court or tribunal fee.

Warning: If you are found to have been deliberately untruthful in your application, criminal proceedings may be brought against you for fraud.

If after reading this leaflet you would like more information, please go to www.gov.uk/court-fees-what-they-are or contact your local court or tribunal. Court and tribunal staff can explain the court and tribunal procedures to you and advise you on how to complete the form, but they cannot give you legal advice or tell you what to write.

Probate: Please note, where this leaflet and form refer to a court or tribunal, court or tribunal fee, court or tribunal staff this also includes Probate Registries, probate fees and, probate registry staff.

The remission system

The disposable capital test: This test will decide whether you are eligible for a remission based on an assessment of your household disposable capital (for example, your savings and investments). The definition of disposable capital can be found on page 9.

If you have disposable capital below the thresholds shown in Table 1 or Table 2 on pages 11-12, you will pass the disposable capital test and can continue to the gross monthly income test.

If you and (if you have one) your partner are under 61 years old, the disposable capital thresholds vary according to the level of fee you are paying. If you or your partner are 61 years old or older, there is single disposable capital threshold of £16,000 for any level of fee you are paying.

If you have disposable capital equal to or more than the relevant threshold you will not be eligible for a fee remission and will be required to pay the fee in full. You should not continue with the remission application unless you believe you have exceptional circumstances (see page 24).

The gross monthly income test: If you have passed the disposable capital test you may be eligible for a full or part remission based on the amount of your gross monthly income.

Remission 1 – You will receive a full fee remission if you receive one of the means-tested benefits listed below:

- Income-based Jobseeker’s Allowance
- Income-related Employment and Support Allowance
- Income Support
- Universal Credit with gross annual earnings of less than £6,000
- State Pension Credit - Guarantee Credit
- Scottish Civil Legal Aid (not Advice and Assistance or Advice by Way of Representation)

The court or tribunal will need to see evidence that you are in receipt of one of these benefits.

Pages 6-13 give you more information on the evidence you need to give to the court or tribunal and on how to complete the application form.

Warning: You are not permitted to use, or give others permission to use, your benefit entitlement to get a full remission for any other party or person.

Remission 2 – You may be eligible for a full or part remission of the fee based on your, and your partner’s (if you have one) gross monthly income. Examples of gross monthly income include wages, income from some benefits, and interest from savings before tax and other deductions. You will need to add up all the income you receive in the month before the date of this application. If this figure is below the thresholds shown on Table 3 on page 14, you will receive a full remission. You will receive a part remission if your income is equal to or over these thresholds, but below the gross monthly income cap thresholds shown in Table 4 on page 15. If your and your partner’s (if you have one) income is equal to or over the gross monthly income cap thresholds, you will not be entitled to receive a fee remission.

The court or tribunal will need to see evidence of your and your partner’s (if you have one) gross monthly income.

Pages 6-18 give you more information on the evidence you need to give to the court or tribunal and on how to complete the application form.

Application for a fee remission

Ref. no.
(staff use only)

**Protect
Personal Data - EX160**

Please read the EX160A booklet 'Court and Tribunal fees - Do I have to pay them?' Failure to provide the correct evidence will result in your application being refused. Please complete this form in CAPITAL LETTERS.

1. About the case

Case, claim or notice to pay number
(leave blank if this is a new case/claim)

What is the title or number of the form to which your fee remission relates?

Name of claimant(s)/petitioner(s)/applicant(s)

Name of defendant(s)/respondent(s)

If applicable, give address of the property to which the dispute relates

For Probate cases only

Name of deceased

Date of death

2. Your details

Title (preferred)

 Mr Mrs Miss Ms Other

Your address

Surname/family name

First and middle names

Date of birth

Postcode

Telephone number

Email

What is your status?

 Single person Part of a couple

Please read page 7 of the EX160A booklet for further guidance on contrary interest.

 Part of a couple – but applying for proceedings with a contrary interest

What is the contrary interest?

Do you have any children?

 Yes No If Yes, how many are financially dependent on you?

3. For Court of Protection cases only (Please read page 8 of the EX160A booklet for further guidance on how to complete this section)

Does your application relate to

 Property and financial affairs Health and personal welfare Both

Are you applying for remission based on your (the applicant's) circumstances or the person the application is about?

 Remission based on the person's circumstances Remission based on the applicant's circumstances → **Are you the partner of the person?** Yes No

4. Disposable capital test (This section must be completed before moving to section 5, please read page 9 of the EX160A booklet for further guidance)

Fee to be paid

£

Disposable capital threshold for this fee

£

Is your partner 61 or over?
(if applicable)

 Yes No

Is your disposable capital below the threshold you have entered in the box above?

 Yes No

If Yes, Go to section 5

If No, you are not eligible for a fee remission. Do not continue with this application unless you believe you have exceptional circumstances.

5. Remission 1 — Full remission based on permitted benefits or Scottish Civil Legal Aid granted for the proceedings to which this fee remission application relates (in the Employment Tribunal and Employment Appeal Tribunal only).

Do you receive any of these benefits?

You must provide correctly dated documentary evidence to show you receive one of these benefits.

Please read page 12-13 of the EX160A booklet for further guidance on how to complete this section.

<input type="checkbox"/> Income-based Jobseeker's Allowance	<input type="checkbox"/> Income-related Employment and Support Allowance	<input type="checkbox"/> Income Support
<input type="checkbox"/> Universal Credit - with gross annual earnings of less than £6,000	<input type="checkbox"/> State Pension - Guarantee Credit	<input type="checkbox"/> Scottish Civil Legal Aid (not Advice and Assistance or Advice by Way of Representation)
<input type="checkbox"/> None of the above - Go to section 6		If you have ticked any of the above boxes - Go to section 7

6. Remission 2 — Full or part remission based on gross monthly income

What is your gross monthly income?

Gross monthly income is your total monthly income before tax and other deductions.

Excluded benefits are listed on page 17 of the EX160A booklet.

You must provide correctly dated documentary evidence of your income.

Please read page 14-15 of the EX160A booklet for further guidance on how to complete this section.

	Applicant	Partner
Paid/Self employment	£ <input type="text"/>	£ <input type="text"/>
Money from anyone living with you – lodger/tenant, relative etc.	£ <input type="text"/>	£ <input type="text"/>
Total pensions – state, private, occupational	£ <input type="text"/>	£ <input type="text"/>
Child benefit	£ <input type="text"/>	£ <input type="text"/>
Other benefit – do not include excluded benefits	£ <input type="text"/>	£ <input type="text"/>
Income from rents, shares, bonds, or other financial arrangements	£ <input type="text"/>	£ <input type="text"/>
Any other income	£ <input type="text"/>	£ <input type="text"/>
Total gross monthly income	£ <input type="text"/>	£ <input type="text"/>

7. Refund

Are you applying for a refund of a court/tribunal/probate fee paid within the last three months, or a Court of Protection fee paid in the last three months from the date of a Final Order?

Yes No

If Yes, what is the date you paid this fee, or what is the date on the Court of Protection Final Order?

/ /

8. Declaration and statement of truth

Please ensure that you provide the evidence required to support your application as set out in the EX160A booklet.

I believe that the facts and information stated in this application are true. I understand that if I tell you anything untrue on this form, or the accompanying documents, leave anything out or fail to provide sufficient evidence:

- My application may be refused and the full fee will be payable
- Any order or process obtained as a result of this application can be revoked
- If I am found to have been deliberately untruthful, criminal proceedings may be brought against me for fraud.

I have attached the evidence needed to support my application.

Do you want your original evidence sent back to you?

Yes No

Signature

Date

/ /

Full name

Once you have completed this form, please submit it with the correct evidence to the relevant court, tribunal or probate office

— For court/probate/tribunal office use only —

Name of court, tribunal or probate office	<input type="text"/>	Threshold for fee correct	<input type="checkbox"/> Yes <input type="checkbox"/> No	Risk controls Signature <input type="text"/> Name <input type="text"/> Band <input type="text"/> Date <input type="text"/>
Reference no.	<input type="text"/>	Evidence for remission	<input type="checkbox"/> 1 <input type="checkbox"/> 2	
Form no.	<input type="text"/>	Fee charge applicable	£ <input type="text"/>	
Signature	<input type="text"/>	Amount remitted	£ <input type="text"/>	
Name	<input type="text"/>	Amount to pay	£ <input type="text"/>	
Band	<input type="text"/>	Date	<input type="text"/>	
		Date approved	<input type="text"/>	

Guidance on completing the EX160 'Application for a fee remission'

Please complete the form using **BLACK** ink and **CAPITAL LETTERS**.

Note: You must give the court or tribunal evidence with your fee remission application and tribunal staff can refuse any evidence which does not support the information you entered or does not appear to be genuine.

Section 1: About the case

Case, claim or notice to pay number: This is normally found in the top right hand corner on a court or tribunal document. If you are issuing a new case you will not yet have been given a case or claim number, so leave this blank.

Title or number of form: Enter the title or number of the form you want the court or tribunal to process, for example, Application Notice or N244. This is normally found at the bottom of the court or tribunal document.

Name of claimant(s)/petitioner(s)/applicant(s): The claimant/petitioner/applicant is the person or persons who start the case or action. For probate proceedings, use the box on the right hand side to enter the name of the deceased person and the date of death.

Name of defendant(s)/respondent(s): The defendant/respondent is the person or persons towards whom the case or action is directed, responds to or defends the case or action.

Section 2: Your details

Title, Surname/family name, and First name and Middle names: Select your title and enter your full name, including any middle names, in the appropriate boxes. Applicants using the Gender Recognition Panel may use their preferred title.

Address, postcode, telephone number and email address: Enter your full postal address where you live permanently and can be contacted. A 'care of' address is not allowed. Also enter a daytime telephone number and an email address if you have one, as this will help us to contact you more quickly if we have any questions.

Date of birth: Enter in DD/MM/YYYY format (for example, 12/08/1966).

What is your status? State whether you are single, part of a couple, or part of a couple but applying for proceedings with a contrary interest.

You are defined as single if you are living without a partner, relying on your own income, with or without dependant children.

A couple is defined as two people who are:

- married
- civil partners
- living together as if they were married or in a civil partnership, or
- living together at the same address who rely on their joint income with or without dependent children.

You are still defined as a couple if you are a couple who are not currently living at the same address due to force of circumstance. For example, if you and/or your partner are serving in the Armed Forces, are in prison, or are in a care home.

Only one individual within the couple need be involved in the court or tribunal proceedings.

If you are part of a couple you must add up both your and your partner's disposable capital to see if it falls below the threshold for your fee and enter both your and your partner's disposable capital and gross monthly income.

What is the contrary interest? Matters which can be considered as proceedings with a contrary interest include:

- divorce, dissolution or annulment
- gender recognition applications
- domestic violence
- forced marriages, or
- where a couple are both parties in a multiple fee group.

Note: If you are a party involved in proceedings with a contrary interest you will be assessed as a single person. However, you will not be assessed as single if you have formed another relationship which falls under the definition of a couple.

Do you have any children? A financially dependent child is defined as:

- an individual aged under 16 who permanently lives with you at your address; or
- an individual who is 16 to 19 years old and who:
 - permanently lives with you at your address, **and**
 - is not married or in a Civil Partnership; **and**
 - is in full-time non-advanced education (for example studying for GCSEs, A levels, National Vocational Qualification level 1, 2 or 3, BTEC National Diploma, National Certificate and 1st Diploma, National Diploma Standard Grade (Scotland), SVQ level 1,2 or 3, Scottish Group Awards) or in approved government training; or

- a child who does not live with you, but who you or your partner pays child support maintenance, or regular payments in accordance with a maintenance agreement.

If you have financially-dependent children, you must give the court or tribunal evidence of these children. The evidence you will need to send us is:

- a Child Benefit Award Notice, that shows the amount of Child Benefit received and how many dependent children you have (if you are unable to obtain an Award Notice letter, you may provide a bank statement showing current payment of this benefit); or
- a Universal Credit award notification that shows the amount of Child or Childcare Element of Universal credit you receive and how many dependent children you have; or
- a bank statement or other financial record that shows evidence of receipt of Child Benefit payments or child maintenance payments and how many dependent children you have.

If you and (if you have one) your partner's income is at a level which makes you ineligible for Child Benefit, or the Child or Childcare Element of Universal Credit, you must supply the court and tribunal a copy of your children's birth certificate(s).

Section 3: For Court of Protection cases only

You only need to fill in this section if you are applying to the Court of Protection.

You need to tell us on the form whether your Court of Protection case is to do with the property and financial affairs of a vulnerable person, or their health and personal welfare, or both of these.

You need to tell us whether you are applying for remission based on your (the applicant's) circumstances or the person the application is about. If you are making an application to the Court of Protection on behalf of the other person you can apply for a full or part remission using your own details.

However, depending on the type of case being brought, we can assess eligibility for a fee remission in the Court of Protection on the financial circumstances of the person making the application on behalf of the vulnerable person, or on the vulnerable person's financial circumstances.

- If your case concerns property and financial affairs (or both property and financial affairs and health and personal welfare), we will assess the eligibility for a fee remission using the financial circumstances of the vulnerable person.
- If your case concerns health and personal welfare, we will assess eligibility for a fee remission using the financial circumstances of the person making the application.

If you are making a health and personal welfare application on behalf of your partner, who is the vulnerable person, please tick the appropriate box. In filling in this application, you should not include their disposable capital and income.

However, if you are making a health and personal welfare application about someone other than your partner, you should include your partner's (if you have one) disposable capital and income.

If you are making a property and financial affairs application, we will assess eligibility for a fee remission on the financial circumstances of the vulnerable person only. In filling in this application, you should not include your partner's disposable capital and income.

Section 4: Disposable capital test

Fee to be paid: Enter the value of the court or tribunal fee to be paid in this box.

Disposable capital threshold for this fee: Enter the disposable capital threshold for your fee from Table 1 (page 11) if you are under 61, or Table 2 (page 12) if you are 61 years old or over in this box.

Disposable capital is the value of savings, investments and so on which you and your partner (if you have one) have **on the date the application is made**. It does not include wages or benefits. However, if you are bringing proceedings with a contrary interest, do not include the value of your partner's disposable capital, or any capital held jointly by you or your partner (for example, a joint savings account).

Examples of disposable capital:

All capital held in any type of saving account(s); for example:

- ISAs
- fixed rate bonds
- market linked investment bonds or savings, or
- any other form of savings account.

Any type of redundancy capital payment received

Stocks or shares

Any jointly held capital (where one or more parties have a financial interest in a disposable capital source)

Second homes

Trust funds (where accessible), or any other fund available to you

Any type of disposable capital held outside the UK

Any type of capital financial product (for example, unit trusts, an OEICs/Open-Ended Investment Company, or derivatives)

Disposable capital, and capital payments received from the following sources should not be included when you work out your disposable capital threshold:

Bereavement Payment

Self employed businesses - the capital value of your or (if you have one) your partner's business

Criminal Injuries Compensation Scheme

First homes (the main property where you live)

Home contents (for example, furniture or clothing)

Independent Living Fund

Insurance contracts – the cash value of (for example, life insurance)

Jobseeker's Back to Work Bonus

Lump sum payments made on illness, disability or death from insurance or endowment policies (all other insurance or endowment payments are considered)

Medical negligence or personal injury awards

Personal or occupational pension schemes (the cash value of)

Student loans or student grants

Sure Start Maternity Grants

Tools and implements of trade (including vehicles used for business purposes)

Trust funds, and any other fund available, which you or (if you have one) your partner, cannot access or receive advances from

Unfair dismissal awards

Vehicles (for example, cars or vans) – the sale of which would leave you or your partner without transport

If you, or (if you have one) your partner have any disposable capital which is not listed as excluded disposable capital above, you **must include the value** of it when calculating your disposable capital.

If your capital is not in cash form (for example, a second home) the value is calculated as the current market rate of the capital resource, less 10% for sale and less any debt secured on the capital resource (for example, a mortgage).

Deliberately getting rid of disposable capital: You or (if you have one) your partner must not deliberately get rid of capital so that you become eligible for a fee remission. For example, you must not temporarily give a large portion of your savings to a friend or relative before making a fee remission application. We will not consider you have done this if you are paying a debt or bill, or purchasing everyday goods or services (for example, food or transport).

If we believe you have deliberately disposed of your capital, we may ask you to send extra evidence to support your application. If you refuse to give the additional evidence you will need to pay the appropriate fee.

Warning: If you are found to have been deliberately untruthful on your remission application, criminal proceedings may be brought against you for fraud.

Is your partner 61 or over? Indicate whether your partner is 61 years old or older on the date the application is made.

I confirm that my disposable capital is below the threshold I have entered in the box above: Indicate whether the disposable capital you have calculated is below or over the threshold you have entered in the box. If you and (if you have one) your partner have disposable capital above the threshold for your court or tribunal fee, you will not be eligible for a fee remission, regardless of your income or whether you receive benefits.

- **Applicants under 61 years old:** If you or (if you have one) your partner are under 61 years old, the disposable capital thresholds vary depending on the court or tribunal fee you are paying. For example, if you are charged a fee of £250 the disposable capital threshold would be £3,000. If you have £3,200 worth of disposable capital, you are ineligible for a remission.

If your disposable capital is equal to or more than the threshold for your fee shown in Table 1 below, you are not eligible for a fee remission.

Table 1: Disposable capital test (under 61 years old)

Court or tribunal fee	Disposable capital threshold
Your court or tribunal fee is:	Your, and your partner's disposable capital is less than:
Up to £1,000	£3,000
£1,001 - £1,335	£4,000
£1,336 - £1,665	£5,000
£1,666 - £2,000	£6,000
£2,001 - £2,330	£7,000

£2,331 - £4,000	£8,000
£4,001 - £5,000	£10,000
£5,001 - £6,000	£12,000
£6,001 - £7,000	£14,000
£7001 or more	£16,000

- **Applicants 61 years old or older:** If you, or (if you have one) your partner, are 61 years old or over, there is a single disposable capital threshold of £16,000. For example, if you are charged a fee of £1,200 and you have £18,000 worth of disposable capital, you are ineligible for a remission.

If your disposable capital is equal to or more than £16,000 as shown in Table 2, you are not eligible for a fee remission.

Table 2: Disposable Capital Test (61 years old or older)

Court or tribunal fee	Disposable Capital Threshold
Your court or tribunal fee is:	You, and your partner's disposable capital is less than:
Any amount	£16,000

All applicants: If your disposable capital does not exceed the threshold for your fee you should continue to the gross monthly income test at Section 5.

If your disposable capital **exceeds** the stated thresholds for your fee, you are not eligible for a fee remission and must pay the fee in full. **Do not continue with this application** unless you believe you have exceptional circumstances (see page 24).

Note: If you are part of a couple (see page 7 for a definition of a couple) then both your and your partner's disposable capital must be declared on the application form.

Section 5: Remission 1 – Full remission based on receipt of a specified benefit

Do you receive any of these benefits? If you get one of the means-tested benefits listed in the table below (and you have passed the disposable capital test) you are entitled to a full fee remission. If you receive one of the benefits listed, tick the appropriate box.

For users of the Employment Appeal Tribunal only: If you get Scottish Civil Legal Aid for the case that your remission application is about (and you have passed the disposable capital test) you are entitled to a full fee remission. If you are in receipt of Scottish Civil Legal Aid, tick the appropriate box.

Note: If you get Advice and Assistance, or Advice by Way of Representation (awarded by the Scottish Legal Aid Board) in the Employment Tribunal, you are not entitled to a full fee remission under Remission 1 and should proceed to Section 6.

Evidence: You must give the court or tribunal an official letter confirming the benefit you receive. It must show your title, full name, address and postcode and confirm that you currently receive that benefit. If you are part of a couple who receive a shared benefit and your name is not on the shared benefit notice, you must provide evidence showing that you live at the same address as your partner (unless you do not currently live together due to force of circumstance). Evidence should be in the form of an official document, such as a utility bill, and should show your title, your full name and address.

The letter must be in the following form:

Benefit	Evidence letter from	Dated
Income-based Jobseeker's Allowance	Job Centre Plus / Department for Work and Pensions (DWP)	No more than three months old
Income-related Employment and Support Allowance	Job Centre Plus / Department for Work and Pensions (DWP)	No more than three months old
Income support	Job Centre Plus / Department for Work and Pensions (DWP)	No more than three months old
Universal Credit – with gross annual earnings of less than £6,000	Job Centre Plus / Department for Work and Pensions	No more than three months old
State Pension - Guarantee Credit	The Pension Service / Department for Work and Pensions (DWP)	Assessed Income Period should cover the current financial year
Scottish Civil Legal Aid	Scottish Legal Aid Board	Recent letter clearly showing a grant of support for the claim which you are bringing or have brought

Warning: To prevent delay, you must make sure you have provided all the required evidence, correct and within date, before arriving at the court or tribunal, or sending the application in the post.

Your application will be refused if you don't provide evidence and you will have to pay the full fee.

Section 6: Remission 2 – Full or part remission based on gross monthly income

What is income?

Income is the money you receive from any source and can include wages, some benefits (see 'Other benefits' on page 16), money you receive from rental properties, relatives and selling goods publicly or privately, including over the internet.

What is your gross monthly income? Remission 2 is a full or part remission based on the income you receive for the full calendar month before the date of your application before tax and other deductions (known as gross monthly income).

Full Remission: If your and (if you have one) your partner's gross monthly income is below the thresholds shown in Table 3, you will qualify for a full remission.

To qualify you must give the court or tribunal evidence of your name, address, dependent children, status and your gross monthly income. You must give the court or tribunal evidence of your gross monthly income as set out in pages 14-16. If you are part of a couple you must also enter and give evidence of your partner's income.

Table 3: Gross monthly income thresholds – full remissions

Gross monthly income with:	Single	Couple
No children	£1,085	£1,245
One Child	£1,330	£1,490
Two Children	£1,575	£1,735
£245 for each additional child		

Note: Gross monthly income is defined as your, and (if you have one) your partner's total income **from any and all sources** for the month, before any deductions such as tax, have been made.

If your gross monthly income exceeds the thresholds in Table 3 you are not eligible for a full remission but you may be eligible for a part remission.

If you and (if you have one) your partner's gross monthly income is below the gross monthly income cap thresholds amounts shown in Table 4 you may qualify for a partial remission.

For every £10 of income you have over the threshold set out in Table 3 above, you will be required to pay £5 towards your court or tribunal fee - known as part remission. If you are required to pay a contribution, you should calculate the contribution you need to make and send in your fee with your application form. You can use the fee remission contribution calculator available from www.justice.gov.uk/courts/fees Court and tribunal staff will check to see if you have calculated the contribution correctly. If you have not calculated the correct fee, your application will be rejected and returned to you.

If you are required to pay a contribution, you should calculate the contribution you need to make and send in your fee with your application form.

If your gross monthly income is over the thresholds in Table 4 below, or your expected contribution is higher than the fee required, you are not eligible for a remission and must pay the full court or tribunal fee.

Table 4: Gross monthly income cap thresholds – part remissions

Gross monthly income with:	Single	Couple
No children	£5,085	£5,245
One Child	£5,330	£5,490
Two Children	£5,575	£5,735
£245 for each additional child		

To qualify you must give the court or tribunal evidence of your name, address, dependent children, status and your gross monthly income. You must give the court or tribunal evidence of your gross monthly income as set out below. If you are part of a couple you must also enter and give evidence of your partner's income.

Evidence of Income

If you apply under Remission 2 you must give the court or tribunal evidence of your gross monthly income. Gross monthly income is your total income from any and all sources for the month preceding your fee remission application. The following information explains what type of evidence the court or tribunal needs:

Bank statements: You must give the court or tribunal your last three month's bank statements (and those of your partner if you apply as part of a couple) in addition to the evidence detailed below. For example, if you are completing the application form in April, you should provide bank statements for January, February and March. You can give the court or tribunal copies of online bank statements, but these must have the name of the account holder on them.

Paid/Self employment:

Paid employment: You must give the court or tribunal copies of wage slips from all your jobs. You must also give information about cash-in-hand work on the application form.

- **Paid monthly:** last month's wage slip but no more than six weeks old; or
- **Paid weekly:** last full month of wage slips no more than six weeks old.

Self employment: You must give the court or tribunal:

- Your most recent tax return (Self Assessment); **and**
- Your most recent HMRC Self Assessment Tax Calculation; or
- Other proof of current income (for example, bank statements for a business account, which show income for the last financial year). Upon receipt of these types of evidence it is for the court manager to make a judgment as to whether the evidence is satisfactory.

Income from people living with you: If you receive money from any people living with you for rent, board, contribution to the household; you must give the court or tribunal a letter from the person paying money confirming the arrangement, how much they pay and how often they pay, dated within the last month.

Pension: If you are receiving Pension Credit - Guarantee Credit, you will receive a full remission under Remission 1. For all other pensions (state, private or occupational) you can apply for Remission 2 and you must give the court or tribunal current notification, letter or statement confirming your pension payments.

Child benefit: If you are receiving Child Benefit you must give the court or tribunal a Child Benefit Award Notice (Guarantee Credit), or your most recent bank statement showing Child Benefit payments being paid into your account), confirming how much you currently receive and how often the money is paid.

Other benefits: If you are receiving any benefit payments that are not listed under 'Excluded benefits' below, or listed under Remission, 1 you must give the court or tribunal a benefit entitlement notice or letter, confirming how much is currently being received and how often the money is paid.

Excluded benefits: You do not need to include any of the benefits listed below as part of your gross monthly income if you are applying for a fee remission under Remission 2.

- Armed Forces Independence Payment (AFIP)
- Attendance Allowance
- Back to Work Bonus
- Bereavement Allowance
- Budgeting Advances paid under Universal Credit
- Budgeting Loan
- Carer's Allowance
- Carer Element of Universal Credit
- Childcare Element of Working Tax Credit
- Childcare Element of Universal Credit
- Cold Weather Payment
- Constant Attendance Allowance
- Direct payments made under Community Care, Services for Carer and Children's Services
- Disability Living Allowance (DLA)
- Disabled and Severely Disabled elements of Child Tax Credit
- Disabled and Severely Disabled Child elements of Working Tax Credit
- Disabled and Severely Disabled Child elements of Universal Credit
- Exceptionally Severe Disablement Allowance
- Financial support under an agreement for the foster care of a child
- Funeral Payment
- Housing Benefit
- Housing Credit Element of Pension Credit
- Housing Element of Universal Credit
- Industrial Injuries Disablement Benefit
- Independent Living Fund payments
- Limited Capability for Work Element of Universal Credit
- Personal Independence Payment (PIP)

- Any pension paid under the Naval, Military and Air forces etc (Disablement and Death) service Pension Order 2006
- Severe Disablement Allowance
- Short Term Benefit Advances (STBAs)
- Universal Credit Advances
- Widowed Parents Allowance

Income from rents, shares, bonds or other financial arrangements:

- **Rental income from any and all properties:** If you receive income from the rent of properties, you must give the court or tribunal tenancy agreement(s) or lease(s) for each property showing the rents currently being paid and how often.
- **Stocks, shares, bonds or any other financial arrangement:** If you receive income from stocks, shares or any other financial arrangement, you must give the court or tribunal current statements or certificates showing the arrangement and how much income you receive. Only the interest paid out on stocks, bonds, shares and savings (for example) will be considered as income.
- **Child maintenance payments:** If you receive child maintenance, you must give the court or tribunal a copy of the document(s) that shows current payments, the amount you receive and how often, for each child that maintenance is received for. The evidence must be in the form of:
 - Sealed court order; or
 - Child Support Agency assessment; or
 - Signed Voluntary Agreement (signed by both parents).

Any other income: If you receive any other income in another way not listed here, such as selling goods for profit privately or publicly, including sales on the internet, you must give the court or tribunal official evidence that shows the amount of income received, how it is received and how often.

Warning: To prevent delay, you must make sure you have provided all the required evidence, correct and within date, before arriving at the court or tribunal, or sending the application in the post.

Your application will be rejected if you don't provide the correct evidence and you will have to resubmit your application with evidence or pay the full fee.

Section 7: Refunds

For all courts and tribunals: You can apply for a refund (known as a retrospective application) if you have paid a court or tribunal fee within the **last three months** and can prove you would have been granted a remission at the time you paid the fee.

If you are applying for a refund, tick the 'Yes' box and state the date on which the fee was paid.

For the Court of Protection only: You can apply for a refund (known as a retrospective application) if you have been issued with a Final Order by the Court of Protection within the **last three months** and think that you would have been granted a remission at the time you paid your fee.

If you are applying for a refund, tick the 'Yes' box and state the date on which the Final Order was issued.

Evidence: You must give the court or tribunal evidence that you paid the fee. This should be:

- A court or tribunal receipt or receipted documents giving details of the fee and showing how much was paid and the date paid (no more than three months old); and
- Evidence for the remission you are applying for, that would mean the court or tribunal granted you a remission on the day you paid the fee. Benefit letters and other evidence must be dated for the date you paid the fee and not the date you apply for the refund.

For users of the Court of Protection you must also supply a copy of the Final Order issued to you.

There are separate rules for vexatious litigants or litigants bound by a Civil Restraint Order or a Restriction of proceedings Order, as set out on page 27.

Section 8: Declaration and Statement of Truth

You must sign and date the declaration and statement of truth to confirm all the information you have given is true and supported by the evidence you are providing.

Only you can sign and date the declaration and statement of truth.

No third party information or signature is allowed unless the application is completed by a Litigation Friend, or third party in applications to the Court of Protection.

Do you want your evidence sent back to you?

Tick yes if you would like your supporting evidence returned to you and remember to provide a correctly stamped addressed envelope. If the envelope is not correctly stamped, you will be responsible for paying the additional postage costs to Royal Mail upon receipt of the documents. Copies of evidence will not be returned.

The application will be refused if:

- Section 8 has not been completed; or
- Any figures entered on the application are found to be incorrect; or
- You fail or refuse to give the court or tribunal the evidence needed to support your application.

If, after approval of the application, information contained in the EX160 is found to be wrong, the court or tribunal can:

- Refuse your application and ask you to pay the full court or tribunal fee
- Have the order or process which was received, revoked, and
- If you are found to have been deliberately untruthful, criminal proceedings may be brought against you for fraud.

Court or tribunal staff can ask for extra evidence to support your application. If you refuse to give the court or tribunal the extra evidence, they will refuse your application and you will have to pay the full court or tribunal fee.

Where to send your completed form

Court, tribunal (except Employment tribunals) and probate fees	Employment tribunal fees in England and Wales	Employment tribunal fees in Scotland
<p>If you are applying for remission of a court or tribunal fee you must send the filled-in fee remission form, together with the application or claim you are making, to the appropriate court or tribunal office.</p> <p>The contact details will be on correspondence from the court or tribunal. You can also find details from court and tribunal finder on www.gov.uk</p>	<p>If you are applying for remission of an employment tribunal fee in England and Wales, you must send the filled-in fee remission form, together with the application or claim you are making, to:</p> <p>Employment Tribunal Central Office or Employment Appeal Tribunal Central Office</p> <p>PO Box 10218 Leicester LE1 8EG</p> <p>Or, you can send it by the solicitor's postal service to: DX 743093 Leicester 35</p>	<p>If you are applying for remission of an employment tribunal fee in Scotland you must send the completed fee remission form together with the application or claim you are making to:</p> <p>Employment Tribunals Central Office Scotland or Employment Appeal Tribunal (EAT) Fees</p> <p>PO Box 27105 Glasgow G2 9JR</p> <p>Or, you can send it by the solicitor's postal service to: DX 580003 Glasgow 17</p>

What happens next

If you have applied for a remission under Remission 1 a member of court or tribunal staff will check the evidence you have given to confirm you receive a qualifying benefit. They will also check the disposable capital threshold you have declared for your fee. If the evidence is correct, you will not have to pay a court or tribunal fee.

If your disposable capital exceeds the limit for your fee you will not be considered for a remission and you will have to pay the full fee.

If you have applied for a remission under Remission 2 a member of court or tribunal staff will check the disposable capital you have declared and whether or not it exceeds the threshold limits for your fee, and the gross monthly income figures and evidence you have given:

- If your disposable capital exceeds the limit for your fee you will not be considered for a remission and you will have to pay the full fee.
- If your gross monthly income is below the gross monthly income thresholds set out in Table 3 (page 14) then you will not have to pay the court or tribunal fee.

- If your gross monthly income is equal to or more than the gross monthly income thresholds set out in Table 3 (page 14) you will be considered for a part remission. Court or tribunal staff check that you have calculated the correct contribution towards your fee – which is £5 for every £10 income you have over the gross monthly income thresholds.
- If your gross monthly income is more than gross monthly income cap thresholds set out in Table 4 (page 15), or your expected contribution is higher than the fee required, you will not be eligible for a fee remission and must pay the full court or tribunal fee.

The fee remission contribution calculator (EX160C) will show you how much you will have to pay towards a fee. It is available at hmctsformfinder.justice.gov.uk, type EX160C into the form number.

For all remission applications, your application (EX160) will be processed within five working days of when it is received. Emergency applications can be processed sooner (see page 23).

- **If the application for a full remission is approved** under Remission 1 or 2 the court or tribunal will process the papers for your case.
- **If the application for a part remission is approved** under Remission 2, the court or tribunal will check that the fee contribution you have calculated is correct. If it is incorrect, your application will be rejected and returned to you.
- **If the application for Remission 1 or 2 is refused**, we will return the application form to you with a letter explaining the reason(s) why it was refused and stating the court or tribunal fee payable.

If you do not agree with the court or tribunal officer's decision, you can appeal.

Warning: When submitting your completed application form, please make sure you also give the court or tribunal all the evidence listed to support your application. The court or tribunal will refuse your application if you have not given them the right evidence.

How to appeal

What you need to do:

- Write to the Delivery Manager by the date set out in the Court or Tribunal Officer's refusal letter (this will be roughly 14 days from when you receive the letter), and
- Say why you are not happy with the decision made; and
- Include any evidence you supplied with the original application and any extra information to support your case.

The Delivery Manager will consider your appeal and let you know their decision within ten working days.

- **If the appeal is allowed** and a full remission granted, a court or tribunal officer will process the court or tribunal papers that the remission was for. When the appeal is allowed for a part remission you will be told how much of the fee you must pay and the court or tribunal papers will not be processed until that amount is received.
- **If the appeal is refused**, the Delivery Manager will write to you explaining the reasons why your appeal has been refused. You can appeal one more time to the operational manager whose name and address will be set out in your refusal letter.

To appeal to the Operational Manager you must follow the same procedure as for appeals to the Delivery Manager. The Operational Manager's decision is final and cannot be appealed.

Emergency applications

When your case is an emergency and you need an urgent decision of the court or tribunal, the Delivery Manager can grant a fee remission without supporting evidence when the form is submitted to court or tribunal. The Delivery Manager's decision will be based on:

- why evidence to support the remission application is not available at the time the application is made
- your ability to pay the court or tribunal fee; and
- whether the interests of justice will be compromised if there is a delay.

The Delivery Manager is the only person who can make this decision, their decision is final and cannot be appealed.

Matters which could be considered an emergency can include applications involving:

- children or vulnerable adults
- domestic violence
- injunctions
- suspending an eviction which is about to happen
- emergency medical treatment or the withdrawal of artificial nutrition or hydration in the Court of Protection; or
- 'out of hours' provisions at the Royal Courts of Justice.

If your application is believed to be an emergency you will be asked to give an undertaking that you will bring evidence to support your remission application or money to pay the court or tribunal fee within five working days.

Undertakings

An undertaking is a written agreement made with the court or tribunal to do something within a certain time period. They will ask you to complete the form 'Undertaking to apply for remission of a court or tribunal fee or to pay a court or tribunal fee' (EX160B).

The undertaking sets out that you promise to:

- supply the court or tribunal with the evidence to support your application; or
- pay the court or tribunal fee.

Before giving an undertaking, you must be sure you can do what you have undertaken. Failure to do so carries sanctions which are very serious and can result in:

- having the case stopped
- having your claim or defence struck out; and
- having the order which was obtained, revoked.

Exceptional circumstances

If your fee remission application is refused, you may not have to pay a court or tribunal fee if you have suffered an unexpected event, that has seriously affected your ability to pay a court or tribunal fee. If you can prove this circumstance is exceptional, for example, letter or notices threatening legal action due to non payment of bills, the Delivery Manager has the power to grant a full or part remission.

The Delivery Manager is the only person who can make this decision and it is based on the information given to the court or tribunal at the time the court or tribunal fee is due. The Delivery Manager's decision is final and cannot be appealed.

Examples of exceptional circumstances may be when:

- payment of a fee would mean non-payment of an essential service or utility bill (for example, electricity or gas) that is likely to lead to the service being cut off;
- payment of a fee would mean non-payment of rent or mortgage amounts that are overdue, which could lead to you being made homeless;
- you have personal responsibility for caring for a dependent adult and that care can only be paid for from your own resources;
- you have suffered unexpected and sudden personal and financial loss or expense due to the death of a close family member or dependent relative; or
- you cannot pay the fee due to uninsured loss or damage to personal belongings as a result of fire, flood, theft or criminal damage.

Applying for a fee remission

Companies, charities or other organisations

The fee remission system is only available to individuals. Companies, charities or other organisations cannot apply for a fee remission, or apply for a retrospective remission (a refund).

However, there are exceptions to this rule:

- Sole traders are eligible to apply for a fee remission. You are defined as a sole trader if you are responsible for running your own business as an individual, and you are directly and solely responsible for the losses the business makes. You are not a sole trader if your business is a limited company, an 'ordinary' business partnership, a limited partnership, or a limited liability partnership; if your business pays corporation tax, or if your business is registered with Companies House.
- Charitable or not-for-profit organisations can apply for a fee remission in the UK Supreme Court if they are filing an application to the UK Supreme Court for permission to intervene in an appeal which seeks to make a submission in the public interest.

Third Party applications

Only the person who has to pay the court or tribunal fee can make a fee remission application. However, there are two exceptions to this rule:

- applications to the Court of Protection on behalf of 'P' (a 'person' who lacks the capacity to make decisions); or
- any person acting for or representing a child involved in legal action.

Minors: If you are acting for or representing a child involved in court or tribunal proceedings, in your capacity as a Litigation Friend, parent or guardian, you can apply for a full or partial remission using your own details.

Court of Protection: If you are making an application to the Court of Protection on behalf of 'P' you can apply for a full or part remission using your own details. Note that:

- Where a case relates to the health and personal welfare of 'P', eligibility for a fee remission will be assessed on the financial circumstances of the third party applicant making the application on behalf of 'P'.
- Where a case relates to property and financial affairs, eligibility for a fee remission will be assessed on the financial circumstances of the 'P' which the application is about.

Pages 8 gives you more information on how to complete the application form when applying to the Court of Protection.

Fee Group claimants

Some courts and tribunals, such as the Employment Tribunal and the property tribunals, have cases where two or more claimants are named on the same claim form. Where there are two or more claimants named on the same claim form, they will all be responsible for any court or tribunal fees that need to be paid during the case.

Each claimant can apply for a fee remission. If one or more claimants are granted a remission, the remaining claimants or defendants (if any) will become responsible for the fee. In a case where there are multiple claimants and some claimants are granted a remission, no claimant will have to pay more than they would if they had applied on their own. If two or more claimants gain a part remission under Remission 2, the amounts they must pay towards the fee will be added together.

However, if there are insufficient remission applications made to reduce the fee, the applications will not be processed and we will write to the group asking you to provide additional applications for claimants within the group, or to pay the fee.

Example 1: Three claimants are named on an application which costs £150. One claimant is granted a full remission. The other two claimants are not entitled to a remission. The full fee of £150 must still be paid in order for the case to proceed. It is a matter for claimants how they split the fee between them.

Example 2: Three claimants are named on an application which costs £150. All three claimants are granted a full remission. No fee is payable.

Example 3: Three claimants are named on an application which costs £150. Two claimants are granted a full remission. The fee for a single claimant is the same as the fee for three claimants at £150. The third claimant must pay the fee in full.

Example 4: Three claimants are named on an application which costs £150. Two claimants are granted a full remission. The fee for a single applicant would be £100 rather than £150. The third claimant must therefore pay £100.

Where one or more claimants are granted a part remission, the amount that they are required to pay will be added together. For example, two claimants are named on an application which costs £200. Both claimants are granted a part remission of £50. The total fee payable is £100 (each claimant pays £50).

However, if there are not enough remission applications made to reduce the fee, we will not process the applications and we will write to the group asking for the fee to be paid.

If you are applying to the Employment Tribunal or the Employment Appeal Tribunal, and you would like more information, please contact the Employment Tribunal public enquiry line on 0300 123 1024 (England and Wales) or 0141 354 8574 (Scotland).

Applicants who live outside of the UK

If you live outside of the UK (England, Wales, Scotland and Northern Ireland), or are a foreign national you can apply for a fee remission. However, the means-tested benefits listed under Remission 1 are only available to people who live within the United Kingdom, Republic of Ireland, Channel Islands or Isle of Man. All financial evidence submitted must be translated into pounds sterling using the current exchange rate, and must be in English or accompanied by a certified translation into English. Welsh courts and tribunals can also accept evidence or certified translations in Welsh.

Prisoners

If you, or your partner, are currently serving a prison sentence, on remand or in custody at one of Her Majesty's Prisons, Remand Centres or Young Offenders Institutes, you are eligible to apply for a fee remission. You are subject to the same disposable capital test and gross monthly income test as any other fee remission applicant.

The disposable capital threshold and income of the prisoner (whether the applicant, or the applicant's partner) must be included in your application. You must give the court or tribunal the following evidence:

- A copy of the prisoner's Prisoner's Income and Expenditure Statement (PIES);
- Evidence of any other income not declared on the PIES as outlined on pages 12-18; and
- Evidence of the (non-prisoner) partner's income as outlined on pages 12-18.

The disposable capital belonging to you, or (if you have one) your partner will be considered. All income declared on your, or (if you have one) your partner's PIES will be counted together as your gross monthly income without any deductions.

Vexatious litigants and litigants bound by a Civil Restraint Order or a Restrictions of Proceedings Order

If you are a vexatious litigant, or are bound by a Civil Restraint Order or a Restrictions of Proceedings Order (in the employment tribunals), you cannot apply for a fee remission until you have gained permission to issue or continue proceedings. The court or tribunal fee to apply for permission to issue, amend, appeal or continue proceedings will be payable. If you are a vexatious litigant your application for permission must be directed to the High Court. If your application for permission is successful, you can apply for a refund (retrospective remission) of your court or tribunal fee within three months from the date your application was allowed to proceed. A sealed court order giving permission must be given to the court or tribunal as evidence.

Applicants in receipt of Legal Aid (England and Wales)

If you are receiving Legal Aid in England and Wales the level of Legal Aid you receive will determine whether or not you can apply for a fee remission.

In England and Wales, if you have a solicitor representing you under a certificate either for Legal Representation or Family Help (Higher) you cannot apply for a fee remission. The solicitor, having filed notice of acting together with notice of issue of Legal Aid, will pay your court or tribunal fee for you.

If you receive advice under Family Help (Lower) where a consent order is being applied for, the solicitor will also pay the court or tribunal fee on your behalf.

If you receive one of the following levels of Legal Aid you can apply for a remission:

- Legal Help; or
- Help at Court; or
- Family Help (Lower) except where a consent order is being applied for.

Applicants in receipt of Legal Aid (Scotland)

Employment Tribunal: If you are receiving 'Assistance By Way of Representation' (ABWOR), or Legal Advice and Assistance (which are available in Employment Tribunal cases), you will not receive a remission of your tribunal fee under Remission 1 and your solicitor will not be able to pay the fee on your behalf and reclaim it from the Scottish Legal Aid Board. Instead you should apply for remission using this form and guide.

Employment Appeal Tribunal: If you are receiving Scottish Civil Legal Aid, which is available for appeals to the Employment Appeal Tribunal, you may use your Civil Legal Aid letter as proof that you are entitled to a full remission of your tribunal fee under Remission 1. However, your award of Civil Legal Aid must be for the case which your remission application is about.

You will need to send the tribunal evidence of this when you apply for a remission. Please tick the appropriate box in section 3 of the application form clearly stating you are receiving Scottish Civil Legal Aid, and enclose a copy of the letter from the Scottish Legal Aid Board confirming that you are receiving this support. The tribunal will contact you if any further information is required.

If you are unsure what type of Legal Aid you are receiving, please contact your legal adviser for more information.

UK Supreme Court: If you are receiving any type of Legal Aid in Scotland you cannot apply for a fee remission in the UK Supreme Court.

Legal Aid is not available for applications to the Gambling Tribunal or the Gender Recognition Panel. You should apply for remission using this form and guide.

If you are unsure what type of Legal Aid you are receiving, please contact your legal adviser for more information.

Applicants in receipt of Legal Aid (Northern Ireland)

UK Supreme Court: If you are receiving any type of Legal Aid in Northern Ireland you cannot apply for a fee remission in the UK Supreme Court.

Legal Aid is not available for applications to the Gender Recognition Panel. You should apply for remission using this form and guide.

If you are unsure what type of Legal Aid you are receiving, please contact your legal adviser for more information.

Applicants using Money Claim Online (MCOL) or Possession Claim Online (PCOL)

You cannot apply for a fee remission or a retrospective remission (a refund) if you issue proceedings through MCOL or PCOL.

Certified documents - only applies if you are legally represented or in receipt of Legal Aid.

The court or tribunal will need to see evidence of all the information you enter in your application. If you are legally represented or in receipt of one of the levels of Legal Aid where you can apply for a fee remission, you can give the court or tribunal certified (see below) copies of your evidence. To get your documents certified, you must give the original documents to your legal representative, who can photocopy the documents and stamp them as being certified as true copies. You might have to pay a fee to have your documents certified.

Copy documents or search fees

You can't apply for a remission for a fee paid for copy documents/duplicate documents or search fees.

Things to remember

- You must make sure you have all the evidence needed, correct and within date, before you come to the court or tribunal or send the application in the post.
- Applications for fee remissions **will not be approved** without the evidence listed in this leaflet, unless the application is an emergency.
- Court or tribunal staff cannot give legal advice. For free legal information, help and advice, contact the Citizens Advice Bureau. You can also go to a Law Centre or an independent advice centre. Check the Yellow Pages for details.
- We recommend that you do not send original documents. The court or tribunal is not responsible for any original documents that do not arrive at the court or tribunal.
- You must tell the court or tribunal if you wish to have your original documents sent back to you - see Section 8 of the application form and remember to provide a stamped addressed envelope. The court or tribunal will not send back your original documents unless you ask them to. Copies will not be returned.
- If you are eligible for a part remission you have enclosed the correct fee. Courts and tribunals accept payment by cash, credit or debit card, postal orders or cheques, which should be made payable to HM Courts & Tribunals Service.
- If you pay by cheque and it is dishonoured, the court or tribunal will take steps to recover the money. Non-payment will result in your case being stayed or even struck out.

Useful contacts

Citizens Advice Bureau

www.citizensadvice.org.uk

www.adviceguide.org.uk or check the Yellow Pages for your local office

Civil Legal Advice

www.gov.uk/civil-legal-advice

Scottish Legal Aid Board

www.slab.org.uk or 0131 226 7061

Department for Work and Pensions

www.gov.uk/dwp

HM Courts & Tribunals Service

www.gov.uk

HM Revenue and Customs

www.hmrc.gov.uk or Tax Credit Helpline 0345 300 3900

Jobcentre Plus

www.gov.uk/contact-jobcentre-plus or 0345 604 3719

The Pension Service

www.gov.uk/contact-pension-service or 0800 731 7898

Scottish Public Pensions Agency

www.sppa.gov.uk or 01896 893000

If you need this leaflet in an alternative format, for example in large print, please contact your local court or tribunal for help.

If you have a disability that makes going to a court or tribunal or communicating difficult, please contact the court or tribunal concerned and they will be able to help you.

You can find contact details for all our courts and tribunals online at courttribunalfinder.service.gov.uk

You can find a copy of this booklet and form online at hmctsformfinder.justice.gov.uk