



Complaints and putting things right

Short headings grab attention and look better on the page. And it's clearer for the reader if the heading is just about one thing.

'We have' can be shortened to 'we've' - contractions like this make us look friendlier and more approachable. And people prefer us to write how we speak.

'Complain' on its own is informal and has an element of whingeing. This factsheet is about the more formal process of making a complaint.

This is partial information that is not enough for the customer to act on. If we can't tell them everything they may need to know, try to tell them where to go for more information.

This is passive voice - it's about a thing having something done to it, rather than who is doing it. Writing in the active voice instead gives our writing more energy and makes us look more dynamic.

People like to be told why they have to do something. Try to explain why doing something helps them.

Customers prefer shorter communications. So if something is not absolutely necessary, consider removing it.

Where possible, choose everyday words and phrases that people connect to. Most people wouldn't say 'remain unhappy' or 'resolve it'.

Bullets stand out, so make sure the information you include in them is strong enough to be exposed in this way.

Only give people information if it helps them. Always ask yourself if something could go.

This factsheet tells you what you should do if you are unhappy with our service or the way we have treated you.

Usually, a phone call to the person or office you have been dealing with will allow us to put things right quickly. Their number will be on any papers they have sent.

However, if you are still unhappy, or you would like to deal with someone else, then you may want to complain.

How to complain

The best way for you to complain is to contact the Complaints Manager at the office you have been dealing with. You can do this

- by phone
- in writing
- by fax
- in person.

Tell them as much as you can about your complaint, including

- what went wrong
- when it happened
- who you dealt with
- how you would like it settled.

Also give them any reference numbers, for example your National Insurance number or VAT registration number.

How we handle your complaint

We will

- tell you the name of the person handling your complaint and how to contact them
- look thoroughly into your complaint
- deal with your complaint confidentially
- try to resolve your complaint and give you a response as quickly as possible
- tell you who to contact if you remain unhappy.

We will

- treat you no differently because you have complained
- treat you fairly and with respect.

HM Revenue & Customs was created in April 2005, integrating the former Inland Revenue and HM Customs and Excise.

continued >>>

HM Revenue & Customs aim to give you the best possible service at all times.

Contacting us

If you do not know which office should deal with your complaint, phone one of our main helplines who will help you.

If your complaint is about
Tax credits
phone 0845 300 3900

Self Assessment
phone 0845 900 0444

National Insurance contributions
phone 0845 302 1479

Child Benefit
phone 0845 302 1444

VAT, Excise, travel and Customs
phone 0845 010 9000

If your complaint is about income tax in general, phone the number on any papers you have been sent, for example, a Notice of Coding.

Don't stop paying

While we are dealing with your complaint, you should continue to pay HM Revenue & Customs bills on time. If you stop or delay your payments you may be charged interest or penalties.

Formal appeal *

If you are disputing

- the amount of tax or other charges we have asked you to pay
- a formal decision, or
- us seizing anything from you

you might need to make a formal appeal. We can tell you how to do this.

Getting advice

You can get advice from a professional adviser or organisation. You can also get free advice from a Citizens Advice Bureau. You will find them in the Phone Book or visit www.adviceguide.org.uk

Only give people information if it helps them. Always ask yourself if something could go.

Use headings to accurately set up what follows. This is actually a list of our helplines.

* This is an important part of the customer's journey through this factsheet, so should be in the main body of text, not sidelined. We can then refer the customer to detailed information in the margin if necessary.

Try to cut out unnecessary words, to make what we write easier to look at and to read.

This section is already headed 'If your complaint is about...' This point could be part of the list above it.

Examples can help to make a point clear, but always ask yourself if you really need one. If you do use an example make sure it's one everybody will understand.

If we're asking someone to do something, they really like it if we say 'please'.

Talk about 'us' or 'our', not 'HMRC' - it can confuse the reader when we refer to HMRC in the third person.

'Seizing' could be a scary word for some customers. We can help by adding an explanation of terms like this.

This is partial information that is not enough for the customer to act on. If we can't tell them everything they may need to know, try to tell them where to go for more information.

Structure / navigation / order

Consistency

Choice of words

Customer focus

Headings really help people find their way around. They're most helpful when they're consistent. As we've set up a style of 'How to...' headings, we should keep going with it.

There are two points here so it might be clearer if they are separated into two bullets.

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If we use terms that need explaining, we should explain them straight away.

People find it easier to understand sentences that have only one thought in them. So try not to link two separate thoughts in one sentence.

Try to put things in the order they happen for the customer. In this case 'Making Amends' is something we'd offer before the customer might choose to take their complaint further. So the sections should be in that order.

Using pronouns like 'we' and 'you' helps us take ownership of our actions, especially if we're saying we've made a mistake.

Bullets can help make communications easier to read, but it's possible to overuse them. If it's just as clear as a short sentence, that's fine.

We should avoid using jargon. 'Overpayment' is a technical term that the reader might not understand.

We all prefer to read things that are written in a positive way. Our customers do too. If we have a bit of good news, try to deliver it in a positive tone.

This is passive voice - it's about a thing having something done to it, rather than who is doing it. Writing in the active voice instead gives our writing more energy and makes us look more dynamic.

Taking your complaint further

If you are unhappy with our response you can ask us to look at your complaint again. A senior officer who has not been involved will

- take a fresh look at it and how we have handled it
- give you a final decision.

This ends our complaints process. But if you are still unhappy you can ask the Adjudicator to look into your complaint. We will tell you how to do this when we give you our final decision.

The Adjudicator is a fair and unbiased referee, independent of HM Revenue & Customs, and provides their service free of charge.

The Adjudicator will only look at your complaint after we have had a chance to resolve it.*

You can at any time, ask your Member of Parliament (MP) to take up your case, or refer your complaint to the Parliamentary Ombudsman. The Ombudsman will normally expect you to have had your complaint already considered by us and by the Adjudicator.

Making amends

If things have gone wrong we will

- say sorry and put things right
- explain what went wrong
- consider refunding your reasonable costs directly caused by our mistakes or unreasonable delays.

Please tell us about these costs as soon as you can, and keep any receipts as we may ask to see them.

Costs could include

- postage
- phone calls
- professional fees.

If you think our actions have affected you particularly badly, causing you worry or distress, tell us straight away. We may be able, in some cases, to make a payment to apologise.

Where our mistakes or delays in using information you give us means that you get a late bill for income tax, Capital Gains Tax or an overpayment of tax credits, we may not collect the full amount that you owe. However, strict conditions apply. The person dealing with your complaint can give you more information.

Complaints about serious misconduct by

- * **HM Revenue & Customs staff**

Allegations of very serious misconduct by our staff, such as assault or corruption, are dealt with by the Independent Police Complaints Commission (IPCC). The IPCC only has authority for incidents occurring in England and Wales. If the incident occurred in Scotland or Northern Ireland, ask any Complaints Manager for further information.

Parliamentary Ombudsman

The Ombudsman is independent of Government. Their service is free of charge. If we do not give you a satisfactory answer to your complaint, ask your MP to send your complaint to the Ombudsman. For more information visit their website www.ombudsman.org.uk

Customers with particular needs

We offer a range of facilities for customers with particular needs, including

- wheelchair access to nearly all HMRC Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - BT TYPETALK
 - Induction loops.

We can also arrange additional support, such as

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

For complete details please visit www.hmrc.gov.uk/enq or contact us. You will find us in The Phone Book under HM Revenue & Customs.

Independent Police Complaints Commission (IPCC)

The IPCC is independent of HM Revenue & Customs. For further information visit the IPCC website www.ipcc.gov.uk/index/complaints.htm

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These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

* The margin is for additional information. Important information like this should go in the main body.

* Talk about 'us' or 'our', not 'HMRC' - it can confuse the reader when we refer to HMRC in the third person.

* Where possible, choose everyday words and phrases that people connect to. Most people wouldn't say 'remain unhappy' or 'resolve it'.

Bullets and lists need to be consistent in order to be clear. This starts as a list of 'facilities', but then says 'for people with hearing difficulties'.

Customers prefer shorter communications. So if something is not absolutely necessary, consider removing it.

From the customer's point of view, a 'payment' is something they would send to us. We might simply 'give them money'.

- Structure / navigation / order
- Consistency
- Choice of words
- Customer focus



Putting things right

How to complain if you're unhappy with our service or the way we've treated you

What to try first

If you speak to the person or the office you've been dealing with and explain what's happened, they'll usually be able to put things right quickly. Their contact details will be on any papers they've sent you.

If a phone call hasn't sorted things out, or you'd like to talk to someone else, you may want to make a complaint. This factsheet explains how you can do that.

How to make a complaint

The best way to make a complaint is to contact the Complaints Manager at the office you've been dealing with. If you don't know which office should deal with your complaint, please phone one of our helplines. We've listed them on the right hand side of this page.

However, you might need to make a formal appeal rather than a complaint if you're disputing:

- an amount we've asked you to pay
- a formal decision we've made, or
- our seizing something from you, for example, goods at an airport.

When you speak to a Complaints Manager, they will be able to explain how you do this.

When you contact us, please give us any reference numbers you may have, for example your National Insurance number or your VAT registration number. This will help us find your details quickly.

Tell us as much as you can about your complaint. Please include:

- what's gone wrong
- when it happened
- who you've dealt with
- how you'd like us to put things right.

How we handle your complaint

We will:

- tell you the name of the person who's handling your complaint and how to contact them
- keep your details confidential
- try to resolve your complaint as quickly as possible
- tell you who to contact if you're still not happy.
- treat you fairly and with respect, both now and in the future.

How we make amends

If we've made a mistake we will:

- say sorry
- put things right
- explain what went wrong
- look at any money you have had to pay out as a direct result of our mistake and consider refunding it.

Access for everybody

To help everyone communicate with us, we offer a range of facilities, including:

- wheelchair access to nearly all our Enquiry Centres
- help with filling in forms
- BT Typetalk and induction loops for people with hearing difficulties
- home visits for people with limited mobility or caring responsibilities
- interpreters
- sign language interpreters
- leaflets in large print, Braille and audio.

For details, please visit www.hmrc.gov.uk/enq or call us. You'll find the number in the phone book under HM Revenue & Customs.

Our helplines

If you don't know which office should deal with your complaint, please call one of the numbers below.

Tax credits
0845 300 3900

Self Assessment
0845 900 0444

National Insurance contributions
0845 302 1479

Child Benefit
0845 302 1444

VAT, Excise, travel or Customs
0845 010 9000

Income tax
The number to phone will be on a letter that they've sent you.

Short headings grab attention and look better on the page. And it's clearer for the reader if the heading is just about one thing. The new subheading helps customers to quickly see if this leaflet is the one they need.

'Complain' on its own is informal and has an element of whingeing. This factsheet is about the more formal process of making a complaint.

This is an important part of the customer's journey through this factsheet, so should be in the main body of text, not sidelined. We can then refer the customer to detailed information in the margin if necessary.

'Seizing' could be a scary word for some customers. We can help by adding an explanation of terms like this.

This is the active voice - it's about 'us' putting things right, rather than 'things' being put right (which is the passive voice). Writing in the active voice gives our writing more energy and makes us look more dynamic.

Customers prefer shorter communications. So if something is not absolutely necessary, consider removing it.

Where possible, choose everyday words and phrases that people connect to. Most people would say 'still not happy' rather than 'remain unhappy'.

Bullets stand out, so make sure the information you include in them is strong enough to be exposed in this way.

Try to put things in the order they happen for the customer. In this case 'Making Amends' is something we'd try to do before the customer might choose to take their complaint further. So the sections are in that order.

'We have' can be shortened to 'we've' - contractions like this make us look friendlier and more approachable. And people prefer us to write how we speak.

Bullets and lists need to be consistent in order to be clear. This starts as a list of 'facilities', but then says 'for people with hearing difficulties'.

If we can't tell them everything they may need to know, try to tell them where to go for more information.

People like to be told why they have to do something. Try to explain why doing something helps them.

Use headings to accurately set up what follows. This is a list of our helplines, so a suitable heading could be 'our helplines'.

Unnecessary words have been removed. This helps to make what we write easier to look at and read.

If the reader is looking for our income tax helpline, they'll look in this helpline section. So it makes sense to include this information here, even though we can't actually give the phone number.

Using pronouns like 'we' and 'you' helps us take ownership of our actions, especially if we're saying we've made a mistake.

- Structure / navigation / order
- Consistency
- Choice of words
- Customer focus



If you have had to pay out any money, please tell us as soon as you can. This might include postage, phone calls or any professional fees. Please keep any receipts, as we may need to see them.

If you think our actions have affected you particularly badly, causing you worry or distress, please tell us as soon as you can. We may be able to give you some money to apologise.

If our mistakes or delays in using information you give us mean that you get a late income tax or Capital Gains Tax bill or we pay you too much tax credits, we may agree to collect less than the full amount you owe. There are strict conditions, so please ask the person dealing with your complaint if you want more information.

How to take your complaint further

If you're unhappy with how we've tried to put things right, you can ask us to look at your complaint again. A senior officer who hasn't been involved will:

- take a fresh look at your complaint
- look at how we've handled it
- give you our final decision

If you're still unhappy after this, you can ask the Adjudicator to look into it. The Adjudicator is an independent referee and their service is free of charge. However, they will only look at your complaint after we've had a chance to put it right.

You can ask your Member of Parliament to take up your complaint with us at any time. You can also ask them to send your complaint to the Parliamentary Ombudsman. The Ombudsman is independent of Government and their service is free of charge. However, the Ombudsman will usually only consider your complaint once we and the Adjudicator have looked at it. You can find out more at www.ombudsman.org.uk.

How to complain about serious misconduct by our staff

If your complaint is about serious misconduct like assault or corruption, please make it in exactly the same way as you would any other complaint. We then have to refer it to the Independent Police Complaints Commission. It is responsible for dealing with allegations of serious misconduct. You can find out more about the IPCC at www.ipcc.gov.uk/index/complaints/htm. The IPCC only deals with incidents in England and Wales. If the incident you're complaining about occurred in Scotland or Northern Ireland, different arrangements are in place to deal with it. Your Complaints Manager will explain these to you.

These notes are only intended as a guide and reflect the position at the time of writing. They don't affect your right of appeal.

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Don't stop paying

While we're dealing with your complaint, please keep paying any bills we send you. If you don't, we may charge you interest or penalties.

Where to get advice

You may have a professional adviser or organisation that can help you. If not, you can get free advice from a Citizens Advice Bureau. You can find them in the phone book or visit www.adviceguide.org.uk

Bullets can help make communications easier to read, but it's possible to overuse them. If it's just as clear as a short sentence, that's fine.

Customers like it if we reflect their own language. So it's fine to use the slightly informal phrase 'give you some money'.

We are talking about an 'overpayment' here. But that is a technical term that the reader might not understand, so it's good to use a simpler phrase.

We all prefer to read things that are written in a positive way. Our customers do too. If we have a bit of good news, try to deliver it in a positive tone.

If we use terms that need explaining, like Adjudicator or Ombudsman, we should explain them straight away.

Where possible, choose everyday words and phrases that people connect to. Most people would say 'still not happy' rather than 'remain unhappy'.

People find it easier to understand sentences that have only one thought in them. There are two thoughts here - so they are in two sentences.

If we're asking someone to do something, they really like it if we say 'please'.

Talk about 'us' or 'we', not 'HMRC' - it can confuse the reader when we refer to HMRC in the third person.

Headings really help people find their way around. They're most helpful when they're consistent. As we've set up a style of 'How to...' headings, we should keep going with it.

These three bullets help the reader to see the three things we'll do.

The margin is for additional information. Any important information that the customer needs to read should go in the main body.

Structure / navigation / order

Consistency

Choice of words

Customer focus