

Child Benefit and Guardian's Allowance

What to do if you think our decision is wrong

This factsheet tells you how you can appeal against a Child Benefit or Guardian's Allowance decision.

If you're not happy with a decision, you may have the right to appeal. You'll normally have to appeal within one month of the date of our decision.

Before you appeal

Before you make an appeal, you can ask us for an explanation of our decision. If you're unhappy with our explanation, you can ask us to have another look at your case.

If you still don't agree with our new decision, you may be able to appeal, but your appeal normally still has to be made within one month of the date of our decision.

How do you know if you can appeal?

You may have the right to appeal against a decision made by HM Revenue & Customs.

The decision letter we send you will tell you if you can appeal.

The decision may be on, for example:

- the date your benefit is awarded from
- whether we consider you and your child usually live in the UK.

Who can appeal?

Usually the person who made the claim or who's been getting the benefit makes the appeal. But you can ask an independent adviser to help you.

If you're an appointee and claim on behalf of someone else, you can make the appeal for them.

Deadline for appeals

Normally, you have to appeal within one month of when we sent you the decision. In special cases we will give you more time but you must tell us your reason for making a late appeal. We can't accept an appeal dated 13 months or more after we sent the decision.

If we cannot accept your late appeal we will pass your request to an independent tribunal to decide.

How to appeal?

Your appeal needs to be in writing.

You can:

- complete and send the attached appeal form to us or
- send us a signed letter
 - give your name
 - National Insurance number
 - Child Benefit number if available
 - the date shown at the top of the decision letter
 - it will help if you write **Appeal** at the top of the letter.

You must say in your appeal what you think is wrong. You will need to send your completed form or letter to the address on the decision letter.

Help

When you get in touch you will need to tell us:

- your full name
- your National Insurance number
- a daytime phone number.

Child Benefit and Guardian's Allowance

If you would like more help:

- go to www.hmrc.gov.uk/childbenefit
- phone the Helpline
 - Child Benefit
0845 302 1444
 - Guardian's Allowance
0845 302 1464
- textphone the Helpline (for people with hearing or speech difficulties) on **0845 302 1474**
- write to us at
Child Benefit Office
PO Box 1
Newcastle upon Tyne
NE88 1AA.

Helpline opening hours

For our opening hours go to www.hmrc.gov.uk/contactus

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What happens next?

If we haven't already done so, we'll check that the decision is correct.

If we decide that:

- the original decision is wrong and
- the new decision is to your advantage your appeal will stop.

If we decide that:

- the original decision is wrong and
- the new decision is **not** to your advantage your appeal will continue against the new decision.

If the original decision cannot be changed, your appeal will be sent to an independent tribunal. We will set out our response to your appeal, which will explain the law and the facts we used to make the decision. We will also send you or your representative a copy of our response.

The tribunal will be run by one of the following, depending on where you live:

- for England, Scotland and Wales - the Tribunals Service
– go to www.tribunals.gov.uk
- for Northern Ireland - the Appeals Service
– go to www.dsdni.gov.uk

If your circumstances change

If anything changes that could affect your payments, you must let us know straight away. Don't wait for the appeal hearing.

Withdrawing the appeal

You might decide to withdraw your appeal because:

- you're happy with our explanation of the decision
- you agree with a new decision
- your circumstances have changed.

You can withdraw your appeal at any time by:

- phoning us
- writing to the address on the decision letter
- contacting the Appeals Service or Tribunals Service that is dealing with your appeal, if your appeal has been sent to them.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for Data Protection Act within the Search facility.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

Independent advice

You can get help and free independent advice from a number of different organisations, for example:

Citizens Advice

- for England, Wales and Northern Ireland go to www.citizensadvice.org.uk or
 - for Scotland go to www.cas.org.uk
- ### The Community Legal service
- go to www.communitylegaladvice.org.uk
 - phone **0845 345 4345**.

Some of the organisations above also have local offices which are listed:

- in the business section of *The Phone Book*
- in *The Yellow Pages*
- at the library.

You can also get advice from:

- your trade union
- a solicitor or an accountant (but you'll have to pay for this)
- TaxAid - go to www.taxaid.org.uk

Customer service

Customers with particular needs

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. All of our leaflets and guidance are also available in large print. Please contact one of the Helplines on page 1 if you need these services.

Yr Iaith Gymraeg

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Complaints

For information about our complaints procedure go to www.hmrc.gov.uk and under quick links select Complaints and Appeals.

These notes are for guidance only and reflect the position at the time of writing. Customer Information Team

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Please fill in this form if you want to appeal against your decision.

About you

Title - enter Mr, Mrs, Miss, Ms or other title

Surname

First name(s)

Address

Postcode

Daytime phone number (including national dialling code)

Date of birth *DD MM YYYY*

National Insurance number

Child Benefit number, *if available*

About your appeal

Which benefit is your appeal about?

Put 'X' in one box only

Child Benefit

Guardian's Allowance

What is the date of the decision at the top of your decision letter?

DD MM YYYY

About your appeal Continued

Will someone represent you at your appeal, such as a relative or Citizen's Advice?

No

Yes

If yes, please give us their details below.

Their full name

Their address

Postcode

Please sign here to authorise this person to act for you.

Have you or your partner, if you have one, also appealed against a tax credits decision?

By a partner we mean a person you are married to, or a civil partner, or a person you live with as if you are married, or a civil partner.

No

Yes

If yes, what was the date of your tax credits appeal?

DD MM YYYY

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