

Complaints

This factsheet tells you what you can do if you are unhappy with our service. We welcome complaints. We want to know how we can put things right and if we have made a mistake we want to learn from it so that we can improve our service for all customers in the future.

When to complain

If you are unhappy with our service please let us know as soon as possible. We can usually put things right quickly if you phone the person or office you have been dealing with – their phone number will be on any papers they have sent to you.

Or you could phone one of our helplines listed on the following pages.

Examples of things that you may not be happy with are:

- unreasonable delays
 - mistakes
 - how our staff have treated you.
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How to complain

If the person, office or helpline have been unable to resolve your concerns, they will pass your complaint to a complaints handler.

If you'd prefer not to discuss the matter with the person or office directly, please ask for your complaint to be passed to a complaints handler straight away.

You can make your complaint by phone or in writing. If you don't have the phone number, you can phone the appropriate HMRC helpline listed on the right.

If you want to write to us, please use the address on any papers we have sent to you. If you do not have any papers, you can find the relevant HMRC office address from the **Contact us** section at [hmrc.gov.uk/contactus](https://www.hmrc.gov.uk/contactus) Please clearly mark your letter as a complaint so we can direct it to a complaints handler quickly. Or you can phone the relevant helpline listed on the following pages.

What information we need

Please include as much information as you can to help us understand and investigate your complaint.

For example:

- what went wrong
- when it happened
- who you dealt with
- what effect our actions had on you
- how you would like us to put things right

- your full name and address
 - any relevant reference numbers (for example, your National Insurance number, tax reference, VAT Registration Number, employer reference) so that we can identify your records quickly.
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What we will do

We will treat you fairly and be impartial. Making a complaint will not affect how we treat you in the future. When you make a complaint, we will:

- give you the name and contact details of the person dealing with your complaint
 - look into your complaint thoroughly
 - handle your complaint confidentially
 - try to solve the problem and reply to you as quickly as we can
 - let you know who to contact if you are still unhappy.
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Putting things right

If we've made a mistake, we will say sorry, explain what happened and put things right as quickly as we can.

We will consider refunding any reasonable costs directly caused by our mistakes or unreasonable delays. Costs can include postage, phone charges or professional fees. Please keep your receipts if you would like us to make a refund.

If you think our actions have affected you particularly badly, causing you worry or distress, tell us straight away. In some cases we may be able to make a small payment to acknowledge this and apologise.

Where we make a mistake or delay using information you have given us, and we send you a late tax bill or pay you too much tax credits, we may not collect the full amount you owe. There are very strict conditions in these situations, so please ask the person dealing with your complaint for more information.

Taking your complaint further

We hope the complaints handler is able to put things right, but if you are still unhappy, you can ask us to look into your complaint again. A different complaints handler will:

- take a fresh look at the complaint
- give you a final response.

Once we give you that response, HMRC's complaints procedure is complete.

The Adjudicator

If you're still unhappy following our review, you can ask the Adjudicator to look into your complaint. The Adjudicator is a fair and unbiased referee and the service is free.

We will tell you how to contact the Adjudicator when we give you our final response. The Adjudicator will only look at your complaint after we've tried to put it right for you. For more information, go to www.adjudicatorsoffice.gov.uk

The Parliamentary and Health Service Ombudsman

You can ask your Member of Parliament (MP) to refer your complaint to the Parliamentary and Health Service Ombudsman.

The Ombudsman is independent and will look into a complaint, usually after it has been considered by the Adjudicator.

For more information, go to www.ombudsman.org.uk

Complaints about serious misconduct by our staff

If your complaint is about serious staff misconduct, such as assault or corruption, please follow the complaints process set out on page 1. If you would prefer to contact an independent complaints coordinator, you can phone – **020 7084 4500** or write to:

HMRC
PO Box 64353
LONDON
EC3P 3AW

The way we deal with serious misconduct is overseen by the Independent Police Complaints Commission.

Getting someone to complain for you

You can ask someone else to make a complaint for you. This person could be a professional adviser, a friend or relative, or there are many voluntary organisations that may be able to help you. Please see the information under **Getting advice** in the box on the following pages.

Whoever you choose, you will need to authorise us to give that person confidential information about you.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you.

For more information go to hmrc.gov.uk/charter

hmrc.gov.uk/complaintsappeals/how-to-complain/index.htm

Getting in touch by phone

If you do not know which office to contact about your complaint, please phone one of our main helplines. If your complaint is about:

Tax credits — **0845 300 3900**

Self Assessment — **0845 900 0444**

National Insurance contributions — **0845 302 1479**

Child Benefit — **0845 302 1444**

VAT and Customs, International Trade & Excise —
0845 010 9000

Income Tax — **0845 300 0627**

If you are phoning from outside the UK, please phone the overseas number of the helpline that relates to your complaint – you will find details in the **Contact us** section at hmrc.gov.uk

Customers with particular needs

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

- wheelchair access to nearly all Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - Text Relay
 - 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 more help go to

hmrc.gov.uk/contactus/particularneeds.htm

Further information

Keep paying your bills

Please continue to pay your HMRC bills on time while your complaint is being dealt with. If you stop or delay paying, you may have to pay interest or penalties.

Making formal appeals

If you don't agree with a HMRC decision, such as the amount of tax or charges we've asked you to pay, then you may need to follow the review and appeals process instead. If you would like to appeal, please refer to the factsheet HMRC1 or go to **hmrc.gov.uk/factsheets/hmrc1.pdf**

Getting advice

If you need advice, you can go to an independent professional adviser, or there are many voluntary organisations that may be able to help you, such as the Citizens Advice Bureau. Go to **www.adviceguide.org.uk** If you are on a low income you may be able to get help from TaxAid or Tax Help for Older People. Go to **www.taxaid.org.uk** or **www.taxvol.org.uk** All their phone numbers are in **The Phone Book**.

Welsh/Cymraeg

Am ffurflenni ac arweiniad ffoniwch:

0845 302 1489 am:

Treth Incwm

Credydau Treth

Budd-dal Plant

Yswiriant Gwladol

Diwydiant Adeiladu

Cronfa Ymddiriedolaeth Plant

Benthyciad Myfyrwyr

Cyflogwr

0845 010 0300 am:

Treth ar Werth

Tollau

Ecseis

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

Customer Information Team

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