

## What to do if you think our decision is wrong

This factsheet tells you how you can appeal against a Child Tax Credit or Working Tax Credit decision or penalty.

If you're not happy with a tax credits decision, you may have the right to appeal. You'll normally have to appeal within 30 days of the date of our decision.

### Before you appeal

It's always worth trying to reach an agreement with us before making a formal appeal. This way, if we agree our decision is wrong, we can make sure it's changed for you. If you still don't agree with our decision, you may be able to appeal, but your appeal normally still has to be within 30 days of the date of our decision.

### How do you know if you can appeal?

The decision letter we sent you will tell you if you can appeal. You can appeal when:

- you think a decision is wrong
- your award doesn't take into account a change of circumstances
- your award is reduced or has stopped
- you don't agree with a penalty notice
- you've been charged interest.

### When you can't appeal

You can't, for example, appeal against a decision asking you to pay back an overpayment. But you can appeal if you think the amount of tax credits you were awarded in the first place was wrong.

Although you can't appeal against a decision asking you to pay back an overpayment:

**You can** dispute this if you think that we made a mistake or gave you wrong advice.

You can do this by:

- filling in form TC846 *Recovery of tax credits disputed (Request to reconsider)*, available from our helpline or website
- writing to us at the address shown under **Help**.

**You can also** ask us to look again at the repayments we've asked you to make, if you are having difficulty making the payments. Our leaflet *What happens if we've paid you too much tax credits?* (COP26) tells you more about this and is available from our helpline or website.

### Who can appeal?

Usually the person who made the claim or who's been getting the tax credits makes the appeal. If you claim as a couple, only one of you needs to make the appeal. You can ask an independent adviser to help you. If you're an appointee and claim tax credits for someone else, you can make the appeal for them.

### Deadline for appeals

Normally, you have to appeal within 30 days of the date of our decision. In special cases we'll give you more time but you need to tell us your reason for making a late appeal. We can't accept an appeal dated 13 months or more after the date of our decision. If we cannot accept your late appeal we will pass your request to an independent tribunal to decide.

### Help

If you would like more help:

- go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits)
- phone our helpline on **0845 300 3900**
- textphone the helpline (for people with hearing or speech difficulties) on **0845 300 3909**
- write to us at  
Tax Credit Office  
Preston  
PR1 0SB.

Our helplines are open from 08.00 to 20.00, seven days a week (except Christmas Day, Boxing Day and New Year's Day).

When you get in touch with us, please tell us:

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

### 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](http://www.citizensadvice.org.uk) or
- for Scotland go to [www.cas.org.uk](http://www.cas.org.uk)

**The Community Legal service:**

- go to [www.communitylegaladvice.org.uk](http://www.communitylegaladvice.org.uk)
- phone **0845 345 4345**.

Some of the organisations 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, an accountant or a tax adviser (but you'll have to pay for this)
- TaxAid - go to [www.taxaid.org.uk](http://www.taxaid.org.uk)

continued >>>

## 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 letter
  - give your name
  - National Insurance number and
  - the date shown at the top of the decision
  - it will help if you write **Appeal** at the top of the letter.

You need to say in your appeal what you think is wrong and which decision you are appealing against. Please send your completed appeal form or letter to the address on the decision letter or the address shown in **Help** on page 1.

---

## What happens next?

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

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 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'll set out our response to your appeal, which will explain the law and the facts we used to make the decision. We'll 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](http://www.tribunals.gov.uk)
  - phone **020 7566 1301**
- for Northern Ireland – the Appeals Service
  - go to [www.dsdni.gov.uk](http://www.dsdni.gov.uk)
  - phone **028 9051 8518**.

---

## 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](http://www.hmrc.gov.uk) and look for Data Protection Act within the Search facility.

## 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 can withdraw your appeal at any time by:

- phoning our helpline
- writing to us at the address on the decision letter or the address shown in **Help** on page 1
- contacting the Appeals Service or Tribunals Service that is dealing with your appeal, if your appeal has been sent to them.

## Customer service

### Customers with particular needs

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms and guidance are also available in large print. Please contact our helpline shown on page 1 if you need these services.

### Our service commitment

For more information about our service commitment go to [www.hmrc.gov.uk/about/sc.htm](http://www.hmrc.gov.uk/about/sc.htm)

### 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](http://www.hmrc.gov.uk) and under quick links select Complaints.

These notes are for guidance only and reflect the position at the time of writing.  
Customer Information Team  
April 2009 © Crown Copyright 2009

Printed in the U.K. by Paragon. HMRC 04/09

Please fill in this form if you want to appeal against your tax credits 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

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.

I am appealing against the decision dated

DD MM YYYY

This is the date on the decision letter we sent you.

Have you or your partner, if you have one, also appealed against a Child Benefit decision?

No

Yes

By partner we mean a person you are:

- married to
- in a civil partnership with
- living with as if you are married or in a civil partnership.

If yes, what was the date of Child Benefit appeal?

DD MM YYYY

## Your appeal

Please use the space on the next page to tell us **why you do not agree with the decision**.

Remember:

- You need to say why you think the decision is wrong. If you think that the information we have is wrong, please tell us what you believe is the right information.
- If you are appealing against more than one decision, please tell us the date of each one, and give reasons why you disagree with each one.
- If you are appealing more than **30 days** after the date of our decision, please say why your appeal was delayed.
- If you need more space, use another sheet of paper.
- Please put your name and National Insurance number and write **Appeal** at the top of any extra sheets of paper.

continued >>>

## Why I do not agree with the decision

➔ Please tear off here ➔

### Your signature

*If someone has been officially appointed to act for you (an appointee), they should sign on your behalf*

Date *DD MM YYYY*

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

### What to do now

1. Please make sure you have filled in all of this form and signed it.
2. Tear off the completed appeal form and send it to the address at the top of our decision letter.

Remember your appeal must reach us within **30 days** of the date of our decision letter.

For official use

Date *DD MM YYYY*

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|