

# Registration Guide for Accountancy Service Providers

## Status of the guidance

This guidance is “relevant guidance” which is approved by the Treasury, for the purposes of the Money Laundering Regulations 2007 (MLR 2007). The extent to which a business can demonstrate that this guidance has been followed will be taken into account by HMRC and a court when they decide whether or not there has been a failure to comply with the MLR 2007.

## 1. Summary

### 1.1 The purpose of this notice

This notice will help you find out:

- if you need to register with us
- when and how to register
- what fees you need to pay.

The glossary of terms at the back of this notice will help you understand the technical terms and abbreviations used.

### 1.2 What is in this notice?

- Section 2: Gives a brief overview of the role of HMRC as supervisors and a general overview of who may need to register.
- Section 3: Explains the scope of the Money Laundering Regulations (MLRs) and how to register for Accountancy Service Providers (ASPs).
- Section 4: Explains what to do if any of your business details change after you have registered.
- Section 5: Explains about de-registration and HMRC’s ability to cancel your registration under certain circumstances.
- Section 6: Explains about your rights to seek ask for a review or Appeal and to an independent Tribunal.
- Section 7: Explains where you can get more information.
- Section 8: Lists the supervisory authorities including professional bodies under the Money Laundering Regulations 2007.

## 1.3 What other notices should I read?

If you decide that you need to register with us you will need to read the guidance published by Consultative Committee of Accountancy Bodies (CCAB)  
<http://www.ccab.org.uk>.

The CCAB guidance is for all ASPs including those supervised by FSA and the professional bodies and explains what your legal responsibilities are once you are registered and the risk based anti money laundering controls, policies and procedures you need to have in place.

If you are, or you think you might also be a Trust or Company Service Provider you should refer to MLR9(c) Registration Guide for TCSPs for information about the fit & proper test which you will need to apply for if you carry on any of the activities described in the notice.

Other notices available to download are:

- **Registration Guide for Money Service Businesses**
- **Registration Guide for High Value Dealers**
- **Registration Guide for Trust or Company Service Providers**

## 1.4 Who can I contact for further advice?

By phone:

VAT & Excise helpline: **0845 010 9000** - For all general enquiries relating to the MLRs.

MLR Registration Team: **01702 366312** - For any queries which relate specifically to your registration circumstances, for example, to check the status of your registration application or to arrange for a longer period of time to notify us of changes to your business. **The MLR Registration Team cannot answer general queries about the MLRs.**

By post:

**Written Enquiries Team:** For all general queries relating to the MLRs requiring a written response.

HMRC MLR Central Intervention Team  
7<sup>th</sup> Floor N/W  
Alexander House  
21 Victoria Avenue  
Southend on Sea  
SS99 1AG

By email: [mlrcit@hmrc.gsi.gov.uk](mailto:mlrcit@hmrc.gsi.gov.uk)

**MLR Registration Team:** To send your registration application, and appropriate fees, and for notifying us of any changes to your registration details.

MLR Registration Team  
7<sup>th</sup> Floor Central  
Alexander House  
21 Victoria Avenue  
Southend on Sea  
SS99 1AG

By e-mail: [mlrregistrationenquiries@hmrc.gsi.gov.uk](mailto:mlrregistrationenquiries@hmrc.gsi.gov.uk)

(**Note:** although we will accept change of circumstances by e-mail we do not currently accept registration applications this way.)

## **2 Registering with HM Revenue & Customs: General**

### **2.1 The role of HMRC**

Under the Money Laundering Regulations (MLRs), HMRC is the supervisory authority for Money Service Businesses (MSBs), High Value Dealers (HVDs) and some Trust or Company Service Providers (TCSPs) and Accountancy Service Providers (ASPs).

Our role is to maintain a register of MSBs, HVDs, TCSPs and ASPs and ensure that these businesses are aware of, and comply with, the requirements of the Money Laundering Regulations 2007 by having appropriate risk based anti money laundering controls in place.

This notice has been produced for ASPs to explain the registration requirements and how to register. Other notices have been produced separately for MSBs, HVDs and TCSPs. More information about these notices can be found in section 1.4.

### **2.2 What legislation do I need to be aware of?**

The main pieces of UK legislation for Anti Money Laundering (AML) and Counter Terrorist Financing (CTF) are:

- the Money Laundering Regulations 2007
- the Proceeds of Crime Act (PoCA) 2002 Part 7
- the Terrorism Act 2000 (as amended by the Anti-terrorism, Crime and Security Act 2001) (TA).

## 2.3 Do I need to register with HMRC?

Yes, if you are an Accountancy Service Provider and are not already supervised for compliance with MLRs by the Financial Services Authority (FSA) or a professional body listed in section 8

## 2.4 Are charities or public sector bodies required to register?

ASP activities supplied by the following bodies are not within the scope of the MLRs because they are not carried out 'by way of business':

- Registered charities (in furtherance of their charitable objectives), where the services are provided free or for a nominal charge.
- Public authorities serving members of the public free or for a fee to cover the expense of providing the service only.
- Public authorities as part of their statutory duties where a fee is charged.
- Public authorities funded by the Exchequer or council tax payers and not by the person receiving the service.
- Public authorities or joint ventures where 50% or more of the shares are owned by the public body and where the only customers are also public authorities.
- Public authorities and joint ventures (as defined above) to a firm authorised by a public authority to act on their behalf, such as a housing association.

## 3 Accountancy Service Providers

### 3.1 Who needs to register?

#### 3.1.1 What is an Accountancy Service Provider?

Accountancy Service Providers (ASPs) is the term used by us for auditors, external accountants and tax advisers

- An auditor is any person who is a statutory auditor within the meaning of Part 42 of the Companies Act 2006, when carrying out statutory audit work.
- An external accountant is any firm or sole practitioner who by way of business provides accountancy services to other persons.

- A tax adviser is any firm or sole practitioner who by way of business provides advice about the tax affairs of another person.
- For the purpose of the next paragraph these are “relevant activities”.

## 3.2 What do you mean by ‘by way of business’?

In most cases you will know if you are carrying out a relevant activity by way of business, but there may be some circumstances where you might not be sure.

If you already know that you are in business you do not need to consider this any further.

If you are unsure you will need to consider the following questions:

- Are you undertaking relevant activity?
- Do you advertise or publicise the provision of your relevant activity or receive referrals from other businesses?
- Is the relevant activity carried out with a view to profit?
- Is the relevant activity actively carried out with reasonable or recognisable continuity?

If the answer to all of these questions is ‘yes’, then you are carrying out the activity by way of business and you will need to register.

If the answer to all of these questions is ‘no’, then you are not carrying out the activity by way of business and you will therefore not need to register.

If you can only answer ‘no’ to some of these questions, and you are still unsure whether you are carrying out relevant activities by way of business, you should contact us by e-mail or in writing providing answers to all the questions above for a decision.

You can do this by emailing us at [mlrcit@hmrc.gsi.gov.uk](mailto:mlrcit@hmrc.gsi.gov.uk).

Or write to us at the following address:

MLR Central Intervention Team  
7<sup>th</sup> Floor N/W  
Alexander House  
Southend on Sea  
SS99 1AG

In the course of this guidance we may refer to ‘relevant activity’ carried out by way of business as ‘relevant business’.

### **3.3 What are Accountancy Services?**

Accountancy services include the recording, review, analysis, calculation or reporting of financial information and covers professional bookkeeping services, preparing or signing accounts or certificates of financial information concerning a person's or organisation's financial affairs, and advising on tax.

### **3.4 What is a tax adviser?**

A person who by way of business assists in the completion and submission of tax returns in relation to any tax or duty or provides advice relating to the tax or duty liability or the amount of tax or duty on a particular commodity or service.

### **3.5 What is the difference between tax advice and tax information?**

When you give a client information about tax and it is the same for everyone – so their particular situation is not looked at, this is tax information. For example: the rate of customs duty is ----% or the rate of inheritance tax is ----%.

When you give tax advice you will have studied a client's particular circumstances, and assessed and recommended a particular course of action or product that is suitable for them. For example: If you do this, your tax or duty liability will be X. If you do that, your tax liability will be Y.

### **3.6 What types of businesses will be covered?**

Businesses covered include;

- accountants
- auditors
- tax advisers
- book-keepers
- payroll agents
- tax consultants
- customs practitioners
- stock auditors
- interim managers undertaking any of the activities of the businesses listed above.

unless you are already supervised by the FSA or a professional body listed in Section 8 of this notice for the purposes of the MLRs 2007.

### **3.7 Will insolvency practitioners need to register with HMRC?**

No. The Secretary of State (in practice the Insolvency Service) is the default supervisor for insolvency practitioners.

### **3.8 What ASPs are subject to the MLRs but do not need to register?**

Although they carry on relevant business and are required to follow anti money laundering policies and procedures ASPs falling within the category below are not required to register with us.

ASPs, when all their customers are other ASPs that are supervised by HMRC or a professional body listed in Section 8, providing:

- they do not deal directly with the customer of the supervised ASP
- they are included within the scope of the AML procedures of the supervised ASP including suspicion reporting procedures and appropriate training, and
- both businesses provide evidence in the form of a written contract to confirm that the arrangement covers compliance with all the AML requirements in respect of the entire customer relationship.

### **3.9 What businesses are not ASPs?**

Businesses providing tax advice or accountancy services in the circumstances below are not within the scope of the regulations because they are not considered to be carried out 'by way of business';

- in house and not to a third party
- within a group for another member or part of that group, or otherwise to a related party, on a non-commercial basis.

### **3.10 I deduct tax from payments I make to third parties; am I providing accountancy services or tax advice?**

If you are required to deduct tax from payments or file returns in order to fulfil a legal duty that falls upon you or your business and you make no charge for this service, then this is not being carried out by way of business and you will not be required to register as an ASP.

### **3.11 Won't all statutory auditors be supervised already?**

Most statutory auditors will already be supervised, but not all of them, so if you are a member of a professional body check to see whether they are listed in Section 8.

### **3.12 I am not a statutory auditor but I audit records am I an ASP?**

Yes. Many people carry out 'audit' work which is not regulated by statute such as auditing the accounts of a partnership or a sports club. If you are not a 'statutory auditor' within the meaning of Part 42 of the Companies Act 2006, but audit records by way of business, you will fall within the scope of the regulations as an external accountant.

### **3.13 I am a stock auditor calculating expected sales from stock records and comparing them with the takings for clients. Am I an ASP?**

Yes .If you provide your client with the calculations of expected sales from stock records and comparisons with the takings records you will be an ASP.

### **3.14 I am a stock auditor valuing stock for clients. Am I an ASP?**

Yes.

### **3.15 I am a business completing records of income and expenditure for clients as part of the property management services we supply to them. Am I an ASP?**

If the records of income and expenditure are made available to your clients you will be an ASP.

### **3.16 I am a bookkeeper/accountant with only a few clients. Am I an ASP?**

All bookkeeping and accountancy businesses are ASPs.

### **3.17 I am an accountant/bookkeeper but I do not deal with cash or handle money. Do I need to register as an ASP**

Yes, If you are not already supervised by a professional body listed in Section 8 in this notice you will need to register with HMRC unless all your customers are ASPs supervised by HMRC or a designated professional body and you meet the requirements of paragraph 3.8

### **3.18 I am a bookkeeper business and I only complete my clients' cash books and then pass the books onto the accountant, who does the accounts. Do I need to register as an ASP?**

Yes. If you are a business supplying bookkeeping services such as completing the cash books for your clients you will need to register with HMRC. If all your customers are ASPs supervised by HMRC or a designated professional body and you meet the requirements of paragraph 3.8 then you will not need to register as an ASP.

### **3.19 Are all payroll providers covered by the MLRs?**

Businesses will generally fall within the scope of the MLRs as ASPs when they undertake payroll functions for a third party. This is because the activities involved in carrying out payroll functions include accountancy services and tax advice as described earlier on in this section.

## **3.20 What are payroll functions?**

These will include calculating tax liability; earnings or payments made to a business's employees or deemed employees/subcontractors.

## **3.21 What businesses providing payroll functions will not be within the scope of the MLRs as ASPs?**

Businesses will not fall within the scope when they:

- provide software or hardware service support that enables the processing of payroll information providing they do not analyse or prepare financial information
- undertake payroll functions in relation to temporary workers they supply to or manage for a third party
- pay invoiced service fees to self-employed individuals, umbrella companies, partnerships or other corporate service providers
- are umbrella companies, managed service companies, or similar bodies and undertake payroll functions for employees working on assignments for end user clients
- provide recruitment or human resources management services (such as employment businesses supplying or managing temporary or contract workers) where payroll functions are incidentally undertaken as part of the provider's overall business.

## **3.22 I supply contractors to third parties and pay the contractors service fees gross of tax and NICs on the basis of the invoices I receive from them. Am I an ASP?**

No. These service fees paid to contractors (or to self-employed individuals, umbrella companies, partnerships or other corporate service providers) are payments for invoiced services and not for accountancy services.

## **3.23 Are all Customs representatives ASPs?**

Customs practitioners, freight forwarders, Customs representatives and similar businesses that complete, process and submit import and export documentation, including Customs entries and declarations, and arrange for the payment of import duty and VAT on behalf of clients will fall within the scope of the regulations when they carry out accountancy services including tax advice.

## **3.24 What Customs practitioners, freight forwarders and related professionals are not ASPs?**

Customs practitioners, freight forwarders, Customs representatives and similar businesses providing the following services in relation to process only and not providing tax advice or accountancy services will fall outside the scope of the Regulations:

- assisting their clients with the classification or valuation of exported or imported goods for customs purposes, including questions relating to Tariff measures such as quotas
- assisting clients to comply with Customs and other procedures, such as the use of duty reliefs, preferences, simplified declaration procedures or facilities such as warehousing
- assisting clients to use import or export licensing procedures
- paying duties, taxes and levies on behalf of importers
- submitting import and export declarations and any related documentation on behalf of their clients for the purposes of complying with official procedures.

## **3.25 Registration and fees**

### **3.25.1 How do I register?**

You need to complete registration form MLR100.

You must make sure you provide all the information requested in the application form, otherwise we cannot process your application or register your business.

Once completed, you should return the forms and the appropriate fees to:

MLR Registration Team  
7<sup>th</sup> Floor Central  
Alexander House  
21 Victoria Avenue  
Southend on Sea  
SS99 1AG

**NOTE: We may ask for additional information after receiving your registration application. In this case we will tell you what additional information we need and why.**

### **3.25.2 When do I register?**

You must be registered with HMRC before you carry on any activity as an ASP.

### **3.25.3 Do I have to pay a fee?**

Yes. The MLRs allow us to charge a fee, which is payable at the time of your application to register and will be payable annually on the anniversary of your date of registration. The fee enables us to cover the cost of carrying out our role as supervisors. These costs include registering new businesses, carrying out visits to premises, and producing guidance and information for businesses.

You must list on your application and pay a fee for each premises from which you carry on business as an ASP.

You will also need to notify us of and pay a fee for any new premises you add to your registration through the year. More information about adding premises can be found in paragraph 3.27.

If you do not carry on your business from premises and carry on this activity at premises belonging to someone else, you will need to register and pay a fee for your principal contact address. Your principal contact address is the address through which we can contact you and arrange to visit you.

**The level of the fee is reviewed annually. You can check how much the fee is on the HMRC internet site, or contact our VAT & Excise helpline.** You can find out more information about how to calculate how much you should pay later on in this section.

### **3.25.4 How do I pay the fees?**

When you first apply to register, you will need to pay your fees by cheque payable to HM Revenue & Customs.

Once you are registered, you can pay your renewal fees either:

- by cheque
- by BACS quoting your MLR Registration number
- by CHAPS quoting your MLR Registration number.

You can find out about making payments by BACS or CHAPS by contacting the MLR Registration Team in Southend on **01702 366312**.

### **3.25.5 Will registration fees be refunded if you decide not to register me?**

Yes. If we refuse your application to register on any of the grounds covered in this notice we will refund your registration fees.

### **3.25.6 Will I receive a registration certificate?**

You will receive a certificate of registration which is notification of your MLR Registration number and confirms the details we have for your business. It is important you check all these details are correct.

Being registered is not an endorsement by HMRC of the business practices of a registered business.

### **3.25.7 Do I have to renew my registration annually?**

No, but you do have to pay a fee annually for all your listed premises for your business to remain registered. If you do not pay the correct fee, we may cancel your registration.

### **3.25.8 Will I receive reminders to pay my annual fee?**

Yes. We will send a reminder letter towards the end of your registration year. The reminder will show the registration details we hold for your business, and tell you how much you will need to pay.

If you do not need your registration to continue you should notify us on the form so we can remove you from the register.

### **3.25.9 What are my obligations under the MLRs 2007 once I am registered?**

The Consultative Committee of Accountancy Bodies (CCAB) has produced guidance for all accountancy service providers irrespective of whether they are supervised by a professional body or HMRC. We have contributed to the guidance and regard it as definitive guidance for the sector. This guidance can be found on the CCAB website at <http://www.ccab.org.uk>.

### **3.25.10 What happens if I don't register under the Regulations?**

If you carry on relevant business and are not registered with HMRC as required by the MLRs, you are committing an offence.

We may impose penalties for;

- failure to register relevant business. This includes the following -
  - (a) carrying on business as an ASP without being registered
  - (b) continuing to carry on business as an ASP after your registration has been cancelled.

### **3.25.11 How much will a penalty be?**

The amount will depend on your individual case. We will take a number of things into consideration when deciding this, for example,

- whether you informed us you were not registered or we discovered it
- your reasons for not registering
- whether you have had any previous warning or penalties.

These are only examples and we may take other things into consideration.

## **3.26 Calculating fees**

### **3.26.1 How do I calculate what fees I must pay?**

You will need to pay a fee for each set of premises you list on your application form.

If you do not carry on your business at your own premises and carry on ASP activity at premises belonging to clients, you will need to pay a fee for your principal contact address. Your principal contact address is the address through which we can contact you and make arrangements to visit you and see all your records relating to your ASP business.

### **3.26.2 What do you mean by premises?**

Premises means any place from which you either carry on business as an ASP, or if you provide your services remotely your principal contact address. Examples may include;

- offices
- shops
- domestic premises

### **3.26.3 Do I have to register each of my premises separately?**

No. You must list the details of all the premises you wish to list in your registration application and you will need to pay a fee for each one.

### **3.26.4 Are there any premises which I do not need to list in my registration application?**

Yes. You do not need to list and pay a fee for any premises;

- Which are not related to your business as an ASP (unless the premises are your principal contact address)

- which belong to clients whom you visit in order to carry out your relevant activity
- which are outside the UK.

If you are not sure which premises you will need to list in your registration application, you can phone our VAT & Excise helpline on **0845 010 9000**.

### **3.27 What if I list new premises to my registration through the year? Do I need to pay a fee for these premises?**

If you list new premises under your registration you will need to pay a fee for each.

Where you list new premises in the first six months of your registration year, you will need to pay the full fee for each.

Where you list new premises in the second six months of your registration year you will need to pay half the fee for each.

### **3.28 What if I notify you that I want to remove premises listed under my registration – will I get a refund of any of my fees?**

No.

## **4 Reporting Changes**

### **4.1 What if any of my business details change after I have registered?**

You need to inform us if any of your registration details change or are incorrect within 30 days of the change or of discovering the inaccuracy.

### **4.2 How do I tell you about changes?**

You can either complete form MLR RCT1 (Reporting Changes) or you can write a letter giving your MLR Registration number and details of the changes to the MLR Registration Team in Southend. A copy of the form can be downloaded from the HMRC internet site

## **4.3 What if I can't tell you about changes within 30 days?**

You need to contact the MLR Registration Team in Southend for a specific agreement from us to a longer period of time. You can phone them on **01702 366312**.

## **4.4 What changes do I need to tell you about?**

The types of changes that you need to tell us about are:

- changes of address, trading name, phone number
- change of legal entity
- any new/additional premises
- any premises that you have stopped using for your business
- change in Nominated Officer
- change of franchisee or agency status
- change of business partners
- notification that you wish to cancel your registration because you no longer carry on relevant business.

## **4.5 What happens if I tell you about changes after 30 days?**

We may impose penalties for failing to notify changes within 30 days of the change occurring, unless you have specific agreement from the MLR Registration Team in Southend to a longer period.

## **4.6 How much will a penalty be?**

The amount will depend on your individual case. We will take a number of things into account when deciding this, for example;

- your reasons for not telling us of changes within the 30 days
- the nature of the changes
- the length of time over the 30 days it took for you to inform us of the changes.

These are only examples and we may take other things into consideration.

## **5 Cancellation of a registration**

### **5.1 How do I cancel my registration if I stop trading?**

You must inform the MLR Registration Team in writing that you wish to be removed from the register and the date from which you wish your registration to be cancelled. This will be the date from which you will no longer carry on relevant business.

### **5.2 Can you cancel my registration?**

Yes. We may cancel your registration if we become aware of any circumstances which would have given us grounds to refuse your registration when you applied to register.

In the event that we decide to cancel a registration we will give notice in writing of the following matters:

- our decision to cancel your registration
- the date from which your registration will cease
- the reasons for our decision, and
- your right to request a review or appeal.

### **5.3 If my registration is cancelled part way through a year, will I get a refund of some of the fee(s) I paid?**

No.

## **6 Reviews and Appeals**

### **6.1 What can I do if I disagree with any decision you make in relation to my relevant business?**

Where we decide to:

- impose a penalty, or
- refuse to register an applicant, or

- cancel the registration of a registered person

we will inform you immediately in writing of that decision and offer you a review.

If you do not agree with our decision you may accept our offer of a review, or may appeal directly to a Tribunal within 30 days of our decision letter.

You can get further information about this process by phoning the VAT & Excise helpline on 0845 010 9000, or you can view guidance "What to do if you don't agree with an HMRC decision – indirect tax" at the following link:

<http://www.hmrc.gov.uk/dealingwith/appeals/indirecttax.htm>

## **6.2 Can I continue trading during a review of your decision where you have refused to register me or have cancelled my registration?**

No. Once your application to register has been refused, or we have cancelled your registration you must not carry on that business.

## **7 Where can I find out more information?**

If after reading this notice you have any queries, or would like further advice, you can contact our Helpline;

- phone – 0845 010 9000
- email – [mlrcit@hmrc.gsi.gov.uk](mailto:mlrcit@hmrc.gsi.gov.uk)
- post – HMRC MLR Central Intervention Team, 7<sup>th</sup> Floor N/W, Alexander House, 21 Victoria Avenue, Southend on Sea, SS99 1AG.

If they are unable to answer your query directly, they will be able to pass your query on to the relevant section.

## **8 Appendix 1**

List of Supervisory Authorities including Professional Bodies named in the Money Laundering Regulations 2007:

**The supervisory authorities are:**

- the Financial Services Authority (FSA)
- the Office of Fair Trading (OFT)
- the Commissioners of Her Majesty's Revenue & Customs (HMRC)

- the Gambling Commission of Great Britain
- the Department of Enterprise, Trade and Investment in Northern Ireland (DETI), and
- the Department for Business, Enterprise and Regulatory Reform (BERR).

**The professional bodies are:**

- Association of Chartered Certified Accountants
- General Council of the Bar
- General Council of the Bar of Northern Ireland
- Council for Licensed Conveyors
- Faculty of Advocates
- Institute of Chartered Accountants in England and Wales
- Institute of Chartered Accountants in Ireland
- Institute of Chartered Accountants of Scotland
- Law Society
- Law Society of Scotland
- Law Society of Northern Ireland
- Association of Accounting Technicians
- Association of International Accountants
- Association of Taxation Technicians
- Chartered Institute of Management Accountants
- Chartered Institute of Public Finance and Accountancy
- Chartered Institute of Taxation
- Faculty Office of the Archbishop of Canterbury
- Insolvency Practitioners Association
- International Association of Bookkeepers
- Institute of Financial Accountants

- Institute of Certified Bookkeepers
- International Association of Book-keepers

## 9 Glossary of terms

Abbreviation/term	Meaning/explanation
AML	Anti Money Laundering
ASP	Accountancy Service Provider
CCAB	Consultative Committee of Accountancy Bodies
CTF	Counter Terrorist Financing
FSA	Financial Services Authority
HMRC	Her Majesty's Revenue & Customs
MLRs	Money Laundering Regulations (collective reference to all Money Laundering Regulations including previous MLRs)
MLRs 2007	Money Laundering Regulations 2007
NO	Nominated Officer
PoCA	Proceeds of Crime Act 2002
Relevant Business	For the purposes of this notice means ASP
SOCA	Serious Organised Crime Agency
TA	Terrorism Act

## Your rights and obligations

Your Charter explains what you can expect from us and what we can expect from you. For more information go to [Your Charter](#).

## Do you have any comments or suggestions?

If you have any comments or suggestions to make about this notice, please write to:

HMRC MLR Central Intervention Team  
7<sup>th</sup> Floor N/W  
Alexander House  
21 Victoria Avenue  
Southend on Sea  
SS99 1AG.

Please note this address is not for general enquiries.

For your general enquiries please phone our Helpline **0845 010 9000**.

## Putting things right

If you are not satisfied with our service, please let the person dealing with your affairs know what is wrong. We will work as quickly as possible to put things right and settle your complaint. If you are still unhappy, ask for your complaint to be referred to the Complaints Manager.

For more information about our complaints procedures go to **www.hmrc.gov.uk** and under quick links select Complaints.

## 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.