

SP 03/03

BUSINESS BY TELEPHONE – INLAND REVENUE CONTACT CENTRES

In 1998, we published two Statements of Practice setting out the services available by telephone to individual customers and their agents. In response to the demand for those services, and the success of the first Contact Centre in Scotland, we are now expanding the range of business that may be conducted by telephone and making these services available to a greater number of customers. We will now accept certain information by telephone from personal representatives acting on behalf of customers, and we will now provide some information by telephone. Further guidance will be issued with regard to our contact with voluntary intermediaries (e.g. welfare organisations such as Citizens Advice Bureaux).

The security afforded by Contact Centre technology enables the Inland Revenue to offer these additional services, and they will therefore be restricted to individual customers whose affairs are dealt with in a tax office which is served by a Contact Centre. However, as we are committed to expanding the number of offices which will be served by Contact Centres, all customers should see the phased introduction of improved services over a period of time. Annex B sets out which customers are currently served by Contact Centres.

This Statement of Practice sets out, in full, the expanded services which are now available from Contact Centres which deal with the tax affairs of individuals. It supersedes Statement of Practice 8/98.

Another Business by Telephone Statement of Practice (SP 02/03) is being issued today and will to apply to customers whose affairs are not yet served by a Contact Centre.

SECURITY AND CONFIDENTIALITY

The Inland Revenue is committed to ensuring the information it receives is accurate and that the privacy of customers' affairs is protected. For the services described in this Statement of Practice:

- Callers will only be able to supply or amend information concerning individuals' tax affairs.
- We will take steps to check the identity of the caller before discussing a customer's tax affairs.
- Callers who fail to satisfy the identity checks will be asked to put their enquiry in writing.
- We will check that we have the customer's consent before we discuss their affairs with a personal representative.
- Calls to our Contact Centres will be recorded for training and quality assurance purposes and will be available in case of any disagreement as to what was said.

SERVICES AVAILABLE BY TELEPHONE FROM INLAND REVENUE CONTACT CENTRES

The services described below are available to individual customers calling Inland Revenue Contact Centres about their own tax liabilities, and to personal representatives acting on behalf of the customer **providing that we can satisfactorily check the identity of the caller.**

The directions by the Board of Inland Revenue under section 118 FA 1998 which provide for these services are at annex A.

In most cases nothing more than a telephone call will be needed, although the call may lead to further action by the Inland Revenue (for example, sending out a revised PAYE coding notice). Where business cannot be completed by telephone we will send customers any forms or other information they need and explain what they need to do next.

PERSONAL REPRESENTATIVES

Some people prefer to ask a personal representative, such as an accountant, agent or family member, to deal with their tax affairs for them. We will accept some types of information from personal representatives providing that:

- we have been able to check the identity of the personal representative, and
- we hold evidence that the customer has given their consent for that personal representative to act on their behalf

Further guidance will be issued with regard to our contact with voluntary intermediaries (e.g. welfare organisations such as Citizens Advice Bureaux).

Customers using our Contact Centres can give their consent orally which we will record and accept for the purpose of a “one off” telephone call. We do recognise however, that there will be occasions when the customer cannot be present to give oral consent for the personal representative to act on their behalf. On these occasions we will accept (but not provide) information from the personal representative on a provisional basis and then contact the customer by post to confirm the information.

Customers will need to give their consent in writing if they want the personal representative to act on their behalf on any future occasions.

MATTERS THAT CAN BE DEALT WITH BY TELEPHONE

Personal Details

We will accept the following information over the telephone:

- changes to name, address, post code and telephone number,
- changes in personal circumstances such as marriage, separation or divorce,
- other personal information - for example, National Insurance number and date of birth.

Customers can also tell us when a personal representative is no longer acting on their behalf. However, they will need to send us written consent for any new personal representative who starts to act for them on future occasions.

Employment Details

We will accept the following information over the telephone:

- details of a customer’s new employer and the date when the new employment began,
- a customer’s works or payroll number,
- details of earlier employments.

We will not accept details of pay and tax over the telephone. These details should be notified in writing.

Personal Allowances

Subject to time limits, we will accept claims to the following personal allowances by telephone from customers and personal representatives calling on the customer's behalf:

- Personal Allowance,
- Married Couple's Allowance¹,
- Blind Person's Allowance.

Claims for additional relief in respect of children can also be made subject to certain time limits, (the last year a claim can be made is for the tax year 1999/2000).

The level of a person's income affects their entitlement to the age-related allowances. We will accept new estimates of income over the telephone from customers or personal representatives calling on their behalf. And, using the figures provided, we will advise whether the amount of the customer's allowances will change.

Expenses

Some employees are entitled to tax relief for expenses or certain professional subscriptions they incur in carrying out their job. We will accept claims for "flat rate" expenses from customers and personal representatives (Flat rate expenses are fixed amounts we have agreed for certain categories of employees to save them having to make claims for individual amounts.) We will also accept claims for Professional Subscriptions up to a limit of £100. (Most Trade Union subscriptions do not qualify for relief but where, exceptionally, a Trade Union subscription does qualify we will accept claims by telephone.)

We will also accept repeat claims to certain travel expenses, and other necessary expenses of employment where the entitlement has already been agreed in principle.

Employee Benefits in Kind

A customer, or a personal representative calling on the customer's behalf, can tell us by telephone about any benefit in kind, not just the most common ones such as car benefits and fuel benefits.

We will check the details of benefits in kind later, after the end of the tax year. But, telling us about them earlier will help us to keep PAYE tax codes up to date and help the customer to pay the right amount of tax during the tax year. In some circumstances, for example if a benefit is partly for work purposes or a benefit is shared with other employees, we may ask for the details to be put in writing.

Other information

Customers, or personal representatives calling on their behalf, can also help us keep their PAYE tax codes up to date by telling us about

- receipt of National Insurance Retirement Pension
- receipt of taxable Incapacity Benefit (Incapacity Benefit paid at the short term lower rate for the first 28 weeks is non-taxable)
- small amounts of income, for example bank or building society interest received gross.

Where callers provide information over the telephone about expenses, benefits in kind or other information we will use this to adjust the customer's PAYE code number for the current year and, if appropriate, the next year. Where we need to make adjustments for earlier tax years customers must put the information in writing.

¹ This allowance is available for tax year 2000/2001 and later years where either the husband or wife was born before 6 April 1935. Prior to 2000/2001 no age restriction applied.

SELF ASSESSMENT RETURNS

Including details of telephone notifications and claims in Self Assessment Tax Returns

The telephone services described above are available to all customers who use Inland Revenue Contact Centres, including those who are required to make a Self Assessment Return. But customers who make a Self Assessment return should also include any claims made, or information provided, by telephone in their return.

Notifying Amendments to Self Assessment Returns by Telephone

Customers who have made a Self Assessment Return for any year have the right to amend their return for example, to correct errors which come to light after it has been sent in. Any amendment must normally be made within 12 months of the filing date for that return. The filing date will usually be 31 January after the end of the tax year to which the return relates.

Customers, or personal representatives calling on their behalf, can make the following amendments to Self Assessment Returns by telephone:

- amendments to PERSONAL ALLOWANCES within the range of allowances described above;
- on the EMPLOYMENT PAGES of the return
 - amendments to deductions or expenses which fall within the range of services described above
 - amendments to employment income or employee benefits in kind
 - correction of provisional figures or incorrect figures
- correction of personal or employment details.

Where we have opened an enquiry into a Self Assessment Return customers can still amend the return within the normal 12-month time limit. Our enquiry may include looking at the amendment. The amendment will be given effect when the enquiry is complete.

Customers, or personal representatives calling on their behalf, can also ask us to:

- repay tax overpaid for the year (where the request was omitted from original return),
- include tax payable in the PAYE tax code for the forthcoming year (subject to time limits);
- reduce their payments on account.

Checking Amendments Notified by Telephone

Amendments to Self Assessment returns made by telephone will be checked in the same way as amendments made in writing and in some cases we may enquire into the amendment.

TIME LIMITS

The same time limits apply to claims and amendments made by telephone as when they are made in writing.

Where a claim is made by telephone, it will be treated as made at the time of the call provided all the relevant information can be provided by the customer during that call. And a claim by telephone will, of course, be subject to the same conditions and checks as if it were made on paper.

Where a claim cannot be dealt with by telephone, for example, because the caller does not have all the necessary information, the customer may be asked to make the claim in writing. The written claim must still be made within the usual time limits.

INFORMATION WE WILL GIVE TO CONTACT CENTRE CUSTOMERS BY TELEPHONE

We will provide the following details to customers, or personal representatives calling on their behalf,:

- the customer's Payments on Account,
- any amounts the customer owes us,
- the amount of a repayment awaiting issue,
- amounts of unpaid tax for earlier years included in the tax code for the current year, and
- amounts of tax due for the current year included in a tax code for a later year

GUIDANCE AND ASSISTANCE

In addition to the services above, Contact Centres will provide the normal range of help and advice by telephone on general tax matters including:

- general questions about income tax and capital gains tax for individuals,
- help with completing returns and other Inland Revenue forms, and
- requests for leaflets, forms, schedules and other Inland Revenue information.

But, please note requests for supplementary pages to the Self Assessment return and the helpsheets mentioned in the tax return guide should be made to the Self Assessment Orderline 0845-9000404. The Orderline is open from 8.00 am to 8.00 pm 7 days a week.

Annex A

DIRECTIONS UNDER SECTION 118 FINANCE ACT 1998

In the following directions references to ICTA88 mean the Income and Corporation Taxes Act 1988 and references to ITEPA03 mean the Income Tax (Earnings and Pensions) Act 2003.

CLAIMS, ELECTIONS AND NOTIFICATIONS NOT INCLUDED IN A RETURN

The Commissioners of Inland Revenue hereby direct that from 1 September 2003 an individual who is not required to make a self assessment return for a year under section 8(1) of the Taxes Management Act 1970, or has made a self assessment return but the time limit specified in section 9ZA of the Taxes Management Act 1970, for amending a return has passed, may:

- make the claims or elections specified below (providing the time limit for making such a claim or election, for the year in question, has not expired), or
- notify the income or benefits specified below

by telephone PROVIDED THAT:

- at the time the call is made the individual's tax affairs are dealt with in a tax office served by a contact centre,
- the call is made to the contact centre that serves the tax office for the particular individual,
- claims or elections within sections 2-4, below, are for the "current year" (that is the year of assessment in which the claim or election is made) or the year following the "current year", AND
- the claim or election is made, or the income or benefit is notified, in the manner authorised below.

CLAIMS, ELECTIONS AND NOTIFICATIONS INCLUDED IN A RETURN

The Commissioners of Inland Revenue also direct that from 1 September 2003 an individual who has made a self assessment return for any year under section 8(1) of the Taxes Management Act 1970, and who wishes to amend the self-assessment for that year under section 9ZA of the Taxes Management Act, may notify an officer of the Board of both the amendment to the self assessment return and the consequential amendment to the self-assessment, by telephone, PROVIDED THAT:

- at the time the call is made the individual's tax affairs are dealt with in a tax office served by a contact centre,
- the call is made to the contact centre that serves the tax office for the particular individual,
- the amendment is of a type specified below, AND
- the amendment is made in the manner authorised below.

THE MATTERS TO WHICH THE DIRECTIONS RELATE ARE AS FOLLOWS:

Claims and Elections

1 A claim to any of the following personal allowances (providing the time limit for making any such claim for the year in question has not expired):

OR

an amendment to a return to make such a claim

OR

an amendment to any such claim which was made in the original return:

claims to Personal Allowance	under	ICTA88/S257 (1)
		ICTA88/S257 (2) (claimant 65 or over)
	or	ICTA88/S257 (3) (claimant 75 or over)
claims to Married Couple's Allowance	under	ICTA88/S257A (1) Basic allowance for years to 1999/2000 only
		ICTA88/S257A (2) (For tax years from 2000/2001 – allowance where claimant or wife born before 6 April 1935 but under 75).
		(For 1999/2000 and earlier – allowance where claimant or wife 65 or over but under 75)
	or	ICTA88/257A (3) (allowance where claimant or wife 75 or over)
elections for the transfer of 50% of the married couples allowance from husband to wife	under	ICTA88/S257BA(1) (An election under this section must be made before the commencement of the tax year to which it will relate. The only exception to this time limit relates to the year of marriage when the election may be made during that tax year).
claims to Additional relief in respect of children (to 1999/2000)	under	ICTA88/S259 (2) (but excluding any such claim where the question of apportionment under ICTA88/S260 arises and no apportionment has been agreed under Section 260 (3)).

elections where Additional relief in respect of children claimed in year of marriage (to 1999-2000)	under	ICTA88/S261
including any amount claimed in year of separation (to 1999-2000)	under	ICTA88/S261A
claims to Blind Person's allowance	under	ICTA88/S265 (1)
	or	ICTA88/S265 (2) (allowance to spouse)

- 2** A claim to an income tax reduction under the following provision
OR
an amendment to a return to make such a claim
OR
an amendment to any such claim which was made in the original return:

relief for interest paid	under	ICTA88/S353
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- 3** A claim to make any of the following deductions from income in respect of expenses,
OR
an amendment to a return to make such a deduction
OR
an amendment to any such deduction which was made in the original return:

Relief for professional membership fees and annual subscriptions	under	ITEPA03/S343 or S344
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Relief for flat rate deductions within the terms of Extra Statutory Concession A1	under	ITEPA03/S367
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- 4** A claim to make any of the following deductions from income in respect of expenses (providing the same class of expense was claimed the previous year),
OR
an amendment to a return to make such a deduction
OR
an amendment to any such deduction which was made in the original return:

Relief for expenses	under	ITEPA03/S336 ITEPA03/S337 ITEPA03/S338 ITEPA03/S341 ITEPA03/S342 ITEPA03/S346 ITEPA03/S352 ITEPA03/S370 ITEPA03/S371 ITEPA03/S373 ITEPA03/S374 ITEPA03/S376
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Income and Benefits

- 5 Notification of any of the any of the following benefits provided by reason of employment
OR
an amendment to return details of such benefits omitted from the original return,
OR
an amendment to any such benefit included in the original return:

Cash vouchers	under	ITEPA03/S81
Non cash vouchers	under	ITEPA03/S87
Credit tokens	under	ITEPA03/S94
Living accommodation	under	ITEPA03/S102
Cars available for private use	under	ITEPA03/S120
Car fuel	under	ITEPA03/S149
Vans available for private use	under	ITEPA03/S154
Beneficial loan arrangements	under	ITEPA03/S173
Benefits in kind	under	ITEPA03/S201
Payments, etc. free of tax	under	ITEPA03/S222
Director's tax paid	under	ITEPA03/S223

- 6 Notification of any income from employment
OR
an amendment to return details of any income omitted from the employment pages of the original return.

Other Amendments

- 7 Correction of a provisional figure in the employment pages of the original return to a final figure
8 Correction of an incorrect figure in the employment pages of the original return

THE MANNER AUTHORISED FOR DEALING WITH MATTERS BY TELEPHONE.

Amendments, claims and elections

The amendments, claims, and elections specified above may be made orally, in a telephone conversation with a contact centre adviser, if made by:

- the individual, or
- where the individual has notified the Inland Revenue that a third party is authorised to act on his or her behalf, that third party.

(The directions do not apply to amendments made by an individual in his or her capacity as a trustee, partner or personal representative. Such amendments must be made in writing)

The amendment, claim or election will be treated as made on the date the telephone call is made, so long as the caller provides the information requested by the Inland Revenue during the telephone conversation.

If the caller does not provide the information which the Inland Revenue requests during the telephone conversation a valid amendment, claim, or election will not have been made. Failure to establish a valid amendment, claim, or election by telephone does not prevent the caller from a further attempt to establish the amendment, claim or election. But, any subsequent attempt must be made in writing, within the statutory time limit for making the amendment, claim or election.

Income and benefits

The income and benefits specified above may be notified to the Inland Revenue orally, in a telephone conversation with a contact centre adviser, if notified by:

- the individual, or
- where the individual has notified the Inland Revenue that a third party is authorised to act on his or her behalf, that third party.

The notification will be treated as given on the date the telephone call is made, so long as the individual, or third party, provides the information requested by the Inland Revenue during the telephone conversation.

If an individual, or third party, does not provide the information which the Inland Revenue requests during the telephone conversation a valid notification will not have been given. The individual, or third party, should then write to the individual's tax office to notify them about the income or benefit

REVOCAION OF PREVIOUS DIRECTIONS

The Commissioners of Inland Revenue hereby revoke their directions published on 18 December 1998 with effect from 1 September 2003

Annex B

CONTACT CENTRE CUSTOMERS COVERED BY THIS STATEMENT OF PRACTICE AS AT SEPTEMBER 2003

Belfast Contact Centre 02890 505000	
Old Office Name	New Office Name
Belfast 1	Greater Belfast Area
Belfast 2	Greater Belfast Area
Blackpool Contact Centre 0845 3021482	
Old Office Name	New Office Name
Worcester (792)	Worcester and Hereford Area
Hereford (323)	Worcester and Hereford Area
Ludlow (433)	Worcester and Hereford Area
Evesham (262)	Worcester and Hereford Area
Redditch (612)	Worcester and Hereford Area
Blackpool Contact Centre 0845 3021478	
Old Office Name	New Office Name
Preston (449)	NW Lancashire Area.
Lancaster (385)	NW Lancashire Area.
St Annes (635)	NW Lancashire Area.
Chorley (159)	NW Lancashire Area.
Blackpool (065)	NW Lancashire Area.
Bootle Contact Centre 0845 3003939	
Old Office Name	New Office Name
Bootle 1	Sefton
Bootle Merseyside	Sefton
Bootle Maritime	Sefton

Cardiff Contact Centre 0845 3003949	
Old Office Name	New Office Name
Cardiff 1	South Wales Area
Cardiff 3 (0845 3003948)	South Wales Area
Pontypridd	South Wales Area
Merthyr Tydfil	South Wales Area
Brecon	South Wales Area
Pontypool	South Wales Area
Newport	South Wales Area
PD2	South Wales Area
Bangor	North Wales Area
Colwyn Bay	North Wales Area
Porthmadog	North Wales Area
Rhyl	North Wales Area
Welshpool	North Wales Area
Wrexham 1	North Wales Area
Cardiff Contact Centre 0845 3021483	
Old Office Name	New Office Name
Wrexham 2	North Wales Area
Bridgwater	Somerset Area
Frome	Somerset Area
Taunton	Somerset Area
Wells	Somerset Area
Yeovil	Somerset Area
East Kilbride Contact Centre 0845 0703703	
Old Office Name	New Office Name
Centre 1	Centre 1
Scotland North	Scotland North

Lothians Contact Centre 0845 302 1409	
Old Office Name	New Office Name
London Provincial 21	Lothians
London Provincial 22	Lothians
London Provincial 23	Lothians
London Provincial 24	Lothians
London Provincial 25	Lothians
Lothians Contact Centre 0845 302 1484	
Old Office Name	New Office Name
Edinburgh	Scotland South
Stirling	Scotland South
Falkirk	Scotland South
Hawick	Scotland South
Galashiels	Scotland South
Dundee	Scotland East
Perth	Scotland East
Kirkcaldy	Scotland East
Dunfermline	Scotland East
Manchester Contact Centre 0845 3000627	
Old Office Name	New Office Name
Irwell	Chapel Wharf Area
Trinity	Chapel Wharf Area
Deansgate	Chapel Wharf Area
Parsonage	Chapel Wharf Area
Regent	Chapel Wharf Area
Portsmouth Contact Centre 0845 3000628	
Old Office Name	New Office Name
Portsmouth 1	East Hampshire and Wight
Portsmouth Maritime	East Hampshire and Wight
Isle of Wight	East Hampshire and Wight
Southampton Parkside	West Hampshire
Andover	West Hampshire
Winchester	West Hampshire

Sunderland Contact Centre 0845 3021414	
Old Office Name	New Office Name
Washington	North East Metropolitan
LP34	North East Metropolitan
LP10	North East Metropolitan
Tees Valley	North East Metropolitan
Sunderland Contact Centre 0845 555555	
Old Office Name	New Office Name
Hull	Humber
Grimsby	Humber
Scunthorpe	Humber
Goole	Humber
Sunderland Contact Centre 0845 302 1473	
Old Office Name	New Office Name
Carlisle	Cumbria
Furness	Cumbria
Kendal	Cumbria
Penrith	Cumbria
West Cumbria	Cumbria