

# A general guide to keeping records for your tax return



# Introduction

This booklet gives you general advice about what records you need to keep for tax purposes and how long to keep them. It provides some examples of typical records you may need if you're:

- completing a Self Assessment tax return
- making a claim, for example, for tax allowances or tax credits
- keeping business records
- employing others
- completing a company tax return.

## Why good record keeping helps you

Whatever records you keep, it makes sense to organise and keep them in an orderly fashion. This will help you and your accountant (if you have one) as well as us, if we need to ask you anything. If you're starting a business, help keep it on the right track by keeping good records from the beginning and you'll find it easier to keep your affairs up to date.

## Records you should keep

You should keep any records and documents that you have received, or have prepared, that will be used to complete entries in your Self Assessment or company tax return, or your claim form if you're claiming benefits or allowances. Most of these records will be from the tax year or accounting period to which they relate, or soon afterwards.

However, you will sometimes need to refer to records that are already several years old. For example, if you dispose of an asset (such as land, shares or a valuable chattel, for instance a painting) that you have owned for a long time, you may need to have older records to calculate a capital gain or loss - see *If you have capital gains or claim capital losses* on page 10 of this guide, or go to [www.hmrc.gov.uk/cgt/intro/record-keeping.htm](http://www.hmrc.gov.uk/cgt/intro/record-keeping.htm)

The need to refer to old records can arise in other circumstances, so please bear this in mind as you read this booklet.

You may have already discarded any records relating to events that happened before April 1996, as there was previously no obligation to keep them. It does not matter if you have not kept such items, but you should hold on to any such records that you still have and which may be relevant in future.

There is additional guidance on record keeping for companies at [www.hmrc.gov.uk/ct/managing/record-keeping.htm](http://www.hmrc.gov.uk/ct/managing/record-keeping.htm)

## What happens if you don't keep adequate records

If we need to check your tax return for any reason and you are unable to show us the records that you used to complete the return, you may have to pay a penalty.

You can find out more about checks and penalties at [www.hmrc.gov.uk/compliance/factsheets.htm](http://www.hmrc.gov.uk/compliance/factsheets.htm)

If we charge you penalties, you have the right to appeal against them to the independent tribunal.

## How long to keep your records

### Individuals\* (not carrying on a business)

You have to keep your records for 22 months from the end of the tax year to which they relate. For example, if you file your 2010-11 tax return by the filing date, you should normally keep your records until 31 January 2013. You'll need to keep your records for longer if you file your tax return late, if we have started a check of your return, or if you're buying and selling assets. For more information go to [www.hmrc.gov.uk/sa/record-keeping.htm](http://www.hmrc.gov.uk/sa/record-keeping.htm) and select *How long must you keep your records?*

### Self-employed or in partnership

You have to keep your records for at least five years from 31 January following the tax year that the tax return relates to. For example, if you file your 2010-11 tax return by 31 January 2012, you should normally keep your records until 31 January 2017. You'll need to keep your records for longer if you file your tax return late, if we have started a check of your return, or if you're buying and selling assets. For more information go to [www.hmrc.gov.uk/record-keeping/index.htm](http://www.hmrc.gov.uk/record-keeping/index.htm)

### Companies\*\*

The records for an accounting period will normally have to be kept for six years from the end of that period. For example, if the accounting period ends on 31 December 2010, the records have to be kept until 31 December 2016.

**Please note** that if you send in your return late, or it is subject to a compliance check, then the time limit for keeping records may be extended.

\*An individual also includes the trustee of a settlement and the personal representative of a deceased person.

\*\*As well as covering registered companies, the word 'company' is also used here for anything within the charge to Corporation Tax, including members' clubs, societies and associations.

### If you keep your records on computer

You can keep most records on a computer or use any storage device such as CD-ROM, USB memory stick or a network drive. You may not need to keep the original paper records as long as the method you use captures all the information (front and back) on the document and allows you to present the information to us in a readable format, if requested.

### What you should do if your records are lost or destroyed

If your records are lost or destroyed and you can't replace them, please tell us what has happened and do your best to recreate them. Once you've gathered replacement information you can use this to complete your tax return. Please tell us if you have used any provisional figures in completing your tax return. If you make adjustments at a later date and you've underpaid tax, you may have to pay interest and penalties.

## Examples of the types of records you will need to keep

### If you claim personal allowances, other deductions or reliefs

The types of records you will need to keep will depend on the number and complexity of the claims you make. They will normally fall into two broad categories.

#### 1. Documents you have signed or have been given

Records in the form of documents you have signed or which have been given to you by someone else. For example:

- court orders or other legally binding maintenance agreements (for those born before 6 April 1935)
- forms EIS3 or EIS5 where you subscribe to the Enterprise Investment Scheme
- Gift Aid payments
- personal pension plan certificates.

It would also be sensible to keep a copy of:

- a birth certificate for any claim where age is a factor
- a marriage certificate where Married Couple's Allowance is being claimed (available only to taxpayers born before 6 April 1935)
- a certificate of your partner's or spouse's death if you are claiming Bereavement Allowance
- notification that you are registered as a blind person.

## 2. Personal financial records

Personal financial records which support any claims based on amounts you actually paid or which show broadly what you spent, where that is relevant to a particular claim. Examples of the sort of records that may help to support such claims are:

- bank statements and cheque stubs
- money order counterfoils
- certificates of loan interest paid by you
- receipts or other records showing dates and amounts of payments you made.

Also, you will need to keep records to support any claim to reduce your liability on the basis of non-residence or non-domicile. Our helpbook *HMRC6 Residence, Domicile and the Remittance Basis*, explains what is meant by residence and domicile. Go to

**[www.hmrc.gov.uk/cnr/hmrc6.pdf](http://www.hmrc.gov.uk/cnr/hmrc6.pdf)**

The sorts of records that would help are:

- if you claim to be non-resident or not ordinarily resident
  - records of living overseas and travel to and from the UK
  - employment documents such as employment contracts or letters of assignment
- if you claim to be non-domiciled, evidence that shows which country is your permanent home.

### If you are an employee, a director, or an office holder

For income, benefits in kind (for example, a company car) and expenses payments you get from your employment, the records you need to keep could include the following:

- your P60 - a certificate your employer will give you after 5 April (the end of the tax year) showing details of pay and tax deducted
- any P45 Part 1A - a certificate from an employer showing details of pay and tax from a job you have left
- any P46(Pen) you may be given when you retire and go on to a pension paid by your former employer
- your annual pension statement from your payer
- your payslips or pay statements (you will also need certificates or other proof of any foreign tax you have paid on your employment income)
- P11D or P9D forms or equivalent information from all the employers you have worked for during the year, showing any benefits in kind and expenses payments given to you
- information on any share options awarded or exercised or any share participation arrangements

- a note of the amount of any tips or gratuities and details of any other taxable receipts or benefits not taxed in wages. You should note these down as regularly as possible after you receive them so as to have an accurate record
- certificates for any Taxed Award Schemes in which you have participated
- information from any person or company, other than your employer, who provided you with benefits in kind in connection with your employment
- information about any redundancy or termination payment.

It would also be sensible to keep your forms P2 and P2X (PAYE Coding Notices) as they will help you to keep track of any earlier underpayments of tax that are being collected through PAYE.

### **Claim for expenses in employment or for reductions in benefits in kind**

For expenses you claim against your earnings, or for reductions you claim against your employer's calculation of the benefits you received, you should keep records giving broad details to support your claim. These can include:

- mileage details (for example, a log showing dates, trips made and business miles travelled) and details of any additional costs you incurred, for example, parking or tolls
- foreign travel itineraries
- receipts, vouchers, credit card statements and other proof of payment records, such as bank statements and cheque stubs
- purchase records and leasing agreements relating to equipment, such as a computer, for which you are making claims against your employment income.

### **If you don't get, or can't keep evidence of your expenses**

Sometimes you may not get evidence such as a receipt for cash expenses, especially where the amounts are small. If this happens, you should make a brief note as soon as you can of the amount you spent, when you spent it and what it was for.

If you get a receipt or other evidence, you may have to give it to your employer to get a repayment of out-of-pocket expenses, or because your employer needs the information to calculate the worth of a related benefit provided to you. However, you should keep the broad details of these expenses in order to complete your expenses claim, and to support any claim you've made should we make a check into your tax return.

You will not be expected to keep photocopies of bills (although you may find it helpful to do so). Normally any checks into your tax return will be satisfied by the production of your own records.

### **If you use your own vehicle for business travel**

When you use your own vehicle (car, van, motorcycle or cycle) for business travel:

- you can be paid expenses in respect of business mileage at up to the specified rates without incurring any tax liability
- if you are paid more than the specified rates, the excess will be subject to tax (your employer will tell your HMRC office about this)
- if you are paid less than the specified rates, or nothing at all, you can claim relief (called Mileage Allowance Relief) up to the specified rates.

You should keep records of the business miles you travel and how much you have been paid in expenses.

You should also keep records of any motoring expenses you incur other than mileage expenses (for instance, parking or tolls). You will need them in order to claim for a deduction for those expenses.

Go to [www.hmrc.gov.uk/incometax/relief-mileage.htm](http://www.hmrc.gov.uk/incometax/relief-mileage.htm) for details of the current Mileage Allowance Relief rates.

### **If you use your own home for business**

If you have established that part of your home has to be used for work, you will need to keep sufficient records to support the proportion of heating and lighting costs that relate to employment and to private use. It is not sufficient that you chose to work from home, you must be obliged to do so by your employer to claim additional costs. The allowable proportion will depend on the number of rooms in the home and to what extent they are used.

### **If you claim other expenses**

If you claim any other expenses, you will need to keep the necessary records to support them.

### **If you receive any form of social security benefits or a UK pension**

Your records could include:

- details given to you by the Department for Work and Pensions relating to State Pensions, taxable state benefits, Statutory Sick Pay, Maternity Pay, Adoption Pay, Paternity Pay and Jobseeker's Allowance
- your form P60 - a certificate which may be given to you by the payer of your occupational pension, showing the amount of your pension and tax deducted
- any other certificate of a pension you received and the tax deducted from it.

It would also be sensible to keep your forms P2 and P2X (PAYE Coding Notices), which show the codes to be used for your occupational pension or earnings.

### **If you receive interest, dividends or other income from UK savings, annuity investments or trusts**

Your records could include:

- bank and building society statements or passbooks
- statements of interest and any other income received from your savings and investments, for example, annuity investments
- any tax deduction certificates supplied by your bank
- dividend vouchers received from UK companies
- other vouchers such as scrip dividend vouchers (paper or electronic format)
- unit trust tax vouchers
- life insurance chargeable event certificates
- details of any income you receive from a trust.

It would also be sensible to keep details of exceptional amounts you used to fund your investments, for example, a sum you inherited or any other windfall. You may also need to keep copies of correspondence and other documentation relating to your savings and investments.

### **If you are in a share scheme or receive share-related benefits**

If you hold or receive shares or share options because of your position as an employee, director, or office holder of a company you will need to keep:

- information about what you paid for your shares and the relevant dates
- information about the market value of your shares at relevant dates, for example, when you received them
- correspondence from your employer about transactions involving your shares

- a copy of each share option certificate
- details of any alterations in the rights or any restrictions attached to your shares, or to other shares in the company, leading to an increase in the value of your shares
- details of any benefits you have received as an employee shareholder
- a copy of each share option exercise notice.

### If you have other income in the UK or foreign income or gains

Depending on the types of other UK or foreign income or gains you have, the records you need to keep could include:

- those showing the amount of income that you receive, for example, a written agreement about the amount of freelance income you have received
- dividend counterfoils from overseas companies
- bank statements and other personal financial records to support the amount of any income or gains you receive
- certificates or other evidence of tax deducted in the UK, or paid or withheld at source in a foreign country, including, where appropriate, foreign notices of assessment and foreign tax receipts
- details and, where possible, receipts for any expenses you claim.

### If you have capital gains or claim capital losses

The records you should keep will depend on your circumstances, but here are some examples of what it would be useful to keep:

- contracts for the purchase or sale, lease or exchange of your assets
- any documentation you have describing assets you acquired but did not buy yourself, for example, assets you received as a gift or from an inheritance
- details of any assets you have given away or put into a trust
- copies of any valuations taken into account in your calculation of gains or losses
- bills, invoices or other evidence of payment records such as bank statements and cheque stubs for costs you claim for the purchase, improvement or sale of assets.

It would also be sensible to keep correspondence with purchasers or vendors leading up to the buying or selling of your assets.

You might want to use an asset, such as your home, for both business and private purposes, or you may let out all or part of it at some time. If so, you will need to keep sufficient records to work out what proportion of any gain you make is potentially taxable, when you dispose of the asset.

## If you run a business or work for yourself

The precise records you need to keep to meet legal requirements will depend on the type of taxes you need to pay and the size and complexity of your business. It is up to you to ensure that your tax return and VAT records, if you're VAT registered, are complete.

You'll need to:

- set up a system for keeping records in the first place
- maintain them regularly/frequently throughout the year
- keep them for as long as necessary - see *How long to keep your records* on page 4 of this guide.

Generally speaking, you'll need to keep evidence of all income and outgoings associated with your business or trade and, if you trade in goods, records of all sales and purchases made in the course of the trade. You can get help setting up a record-keeping system at [www.businesslink.gov.uk/businessrecords](http://www.businesslink.gov.uk/businessrecords)

### Typical records you may need to keep

We will normally expect you to:

- record all sales and other business receipts as they come in, and keep the records
- keep supporting records, for example, invoices, bank statements and paying-in slips to show where the income came from
- record all purchases and other expenses as they arise and ensure that you keep invoices for them (unless the amounts are very small)
- keep a record of all purchases and sales of assets used in your business
- record all amounts taken out of the business bank account, or in cash, for your own or your family's personal use
- record all amounts paid into the business from personal funds, for example, the proceeds of a life assurance policy.

Remember that sales include:

- goods taken from stock for your own, or your family's consumption, that are not paid for in cash
- goods or services supplied to someone else in exchange for goods or services (barter transactions).

Even if you do not record these through a till, you will need to make a record, at the time the transaction takes place, of the goods taken or supplied, and their retail selling price.

### **Bank and building society accounts**

You need to keep all bank and building society statements and passbooks for any account into which any money from your business has been paid or credited, or out of which you have drawn any money for the business. If you do not have a separate business bank account, you need to keep records of which transactions were personal and which were business.

Unless your business is small or has few transactions, it would usually be helpful to maintain a separate bank account or accounts for the business.

### **Personal drawings**

You should keep a record of any money you take for your own or your family's personal use from:

- business cash
- your business bank account, or
- your personal bank account if you do not have a separate business bank account.

If you withdraw money by cheque, an entry on the cheque stub will be enough to show that this is for personal use.

### **Money from private sources used in your business**

You should keep a record of any private money brought into the business and where it came from (a legacy, a bank loan, friends or family, or the proceeds from, for instance, a life assurance policy).

### **Stock and work in progress**

At the end of your accounting year you should carry out a stocktaking exercise to identify the costs of your stock and/or work in progress, record the costs, and keep the record. You can get professional stocktakers to do this for you. Keep their report.

### **Payments to employees**

If you are an employer you will also need to keep records to back up any deduction in your accounts for wages, payments, benefits and such like, relating to your employees. You can find more advice at [www.hmrc.gov.uk/payee/payroll/day-to-day/records.htm](http://www.hmrc.gov.uk/payee/payroll/day-to-day/records.htm)

We will carry out compliance checks and ask to see these records. You can get more advice on compliance checks at [www.hmrc.gov.uk/compliance/cc-fs1.pdf](http://www.hmrc.gov.uk/compliance/cc-fs1.pdf)

### **Payments to subcontractors in the construction industry**

If you make any payments to subcontractors you will also need to keep records to back these up. Our booklet *CIS340 Construction Industry Scheme – Guide for contractors and subcontractors* gives more details about this.

### **Using record books (or spreadsheets)**

The most suitable types of books you should use to summarise all your business transactions will depend on the nature and size of your business. For most businesses it is good practice to keep during the year:

- a cash book (a summary and analysis of all bank account entries or cash receipts, payments and drawings)
- a petty cash book, or some other simple record of your petty cash transactions.

If you run a larger business it may be useful for you to keep other account books as well. Your accountant, if you have one, can let you know what extra books you should keep. If you do not have an accountant, you can ask us for help.

After the end of the year, you or your accountant may need to prepare other records to show how your business records have been used to arrive at the figures in your tax return.

Whatever record books you keep, you will find it easier if you write them up frequently. You should record amounts paid into, or taken out of, the petty cash when the transaction goes through.

### **Expenditure without back-up evidence**

You should back up all your expenditure with bills or other evidence. If, exceptionally, you do not get a receipt for some **small** items of cash expenditure, such as taxi fares or tips, you should make a note as soon as you can of the amount you spent and what it was for.

# Common points of difficulty

## Motor vehicles and other assets used for business and private purposes

If you use the same vehicle for both business and private purposes, you should keep enough details to enable you to split your total expenditure between business and private use. Usually it will be enough to keep a record of business and private mileage and split the vehicle running costs in the same proportions.

There may be other assets that you use for both business and private purposes, for example, a house or shop premises that includes a flat. Again, you should keep enough details to enable you to split your total expenditure between business and private use.

## Claiming losses for capital gains purposes – time limits

### Time limits for claiming losses – individuals, trustees of settlements and personal representatives

If you made the loss in 1996-97 or a later tax year, you need to tell us in writing or on your tax return. The time limit for claiming a loss where you have been given notice to make a tax return is four years after the end of the tax year in which you made the loss. If you made a loss in 1995-96, or an earlier tax year, and haven't used it, you don't need to tell us about the loss until you want to use it.

To find out more about claiming losses go to [www.hmrc.gov.uk/cgt/intro/losses.htm](http://www.hmrc.gov.uk/cgt/intro/losses.htm)

### Time limits for claiming capital losses – companies\*

Most companies that made capital losses in accounting periods ending on or after 1 July 1999 are required to give notice of them in a company tax return, and any amount of unused losses will feature in the return for the following period.

A company that has been given notice to file a return has four years from the end of the accounting period in which the losses arose to tell us about them, so that they can be set against future capital gains of the company. The rules for how long they will need to keep the records for the losses are outlined in *How long to keep your records* on page 4 of this guide.

\*As well as covering registered companies, the word 'company' is also used here for anything within the charge to Corporation Tax, including members' clubs, societies and associations.

Such companies will need to keep evidence that they told us about their losses within four years of the end of the accounting period. They also need to keep evidence of the amount they told us about and, if there was a compliance check, the amount of allowable losses that were finally agreed.

For all companies' losses suffered in accounting periods ending before 1 July 1999, you do not have to tell us about these losses until you use them. This means that you should keep records of the losses until your tax affairs for the year you use them are finally settled.

## Examples of records recommended for different types of business

### Retail shop

You should keep:

- till rolls or other forms of electronic record of sales
- details of any other income, for example, commission for the National Lottery or football pools
- a separate record of
  - any goods taken for your own or your family's personal use, or provided in exchange for other goods or services
  - any other items not rung through the till, such as commission from football pools or dry cleaning, or rent from the flat above the shop
  - any cash taken out of the till to pay small business expenses
- bills/invoices for purchases and expenses
- a record of stock on hand at the end of the year
- all bank and building society statements, passbooks, cheque stubs and paying-in slips which include details of business transactions
- cash books
- details of any private money brought into the business
- details of any money taken out of the business bank account, or in cash for your own or your family's personal use
- details of any assets used for both business and private purposes
- if you are registered for VAT, you will need to keep additional VAT records. Go to [www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm](http://www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm)

If you also have employees, please refer to *Payments to employees* on page 12 of this guide.

## Subcontractors in the construction industry

You should keep a record as you go along of all the money due to you from contractors and anybody else you do work for.

Your record should show:

- the name of the contractor or client
- how long you worked for them for every contract or job
- the amounts you have received
- any amounts that are due to you.

You should keep copies of all invoices you issue. You will also need to keep details of the costs of the materials that you used to do the job.

If you have been paid under deduction, that is, with an amount taken off your payment, on account of your tax and national insurance bill, your contractor should have given you a Payment and Deduction Statement (PDS) for each payment you have received. The PDS should show how much you have been paid and how much has been deducted from your payment. If you haven't been given these statements, you should go back to the contractor and ask for them as you will need them to help you prepare your tax return. You are not, however, required to send them in with the return.

You will need to keep bills for any items you claim as business expenditure and separate details of private and business mileage if you use your own car or van for business.

You need to keep all passbooks and statements from bank and building society accounts you use for your business transactions, along with paying-in books and cheque stubs.

You should also keep details of:

- any private money paid into any bank or building society account that you use for your business
- any amounts you take out of that account, or in cash, for your own or your family's personal use.

If you make payments to other subcontractors in the construction industry, you need to operate the Construction Industry Scheme on all payments made to those subcontractors. Where you are required to make deductions from any payments to your subcontractors, you should ensure you provide them with Payment and Deduction Statements (PDSs). You can find more advice about the Construction Industry Scheme on our website at [www.hmrc.gov.uk/cis](http://www.hmrc.gov.uk/cis)

## Manufacturing firm (limited company)

We would expect you to have:

- cash books
- petty cash books
- order notes and invoices
- copy sales invoices
- details of any other business income received
- bills/invoices for purchases and expenses
- a record of stock on hand at the end of the year
- details of bank and building society accounts used for business transactions
- details of any private money brought into the business
- details of money taken out of the business bank account or in cash for your own or your family's personal use
- as an employer, records to back up any deduction in your accounts for wages, payments, benefits and such like, relating to your employees (including the director(s))
- accounting records (including details of assets, liabilities, income and expenditure)
- details of any assets used for both business and private purposes.

If you are registered for VAT, you will need to keep additional VAT records. Go to [www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm](http://www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm)

These are just examples of the types of records it would be sensible for you to keep. They cannot cover every situation. If you are in any doubt, ask your accountant or professional adviser (if you have one) for advice, or contact us.

## More information

Please go to our website for a detailed list of records that you need to keep and more help.

### *People not in business*

Employees, directors and pensioners:

[www.hmrc.gov.uk/sa/record-keeping.htm](http://www.hmrc.gov.uk/sa/record-keeping.htm)

Capital Gains Tax:

[www.hmrc.gov.uk/cgt/intro/record-keeping.htm](http://www.hmrc.gov.uk/cgt/intro/record-keeping.htm)

Self Assessment Helpline **0845 9000 444**

### *Self-employed and partnerships*

Self-employed: [www.hmrc.gov.uk/sa/rec-keep-self-emp.htm](http://www.hmrc.gov.uk/sa/rec-keep-self-emp.htm)

Partnerships: [www.hmrc.gov.uk/sa/rec-keep-part-partners.htm](http://www.hmrc.gov.uk/sa/rec-keep-part-partners.htm)

Self Assessment - individuals and directors:

[www.hmrc.gov.uk/sa/record-keeping.htm](http://www.hmrc.gov.uk/sa/record-keeping.htm)

Capital Gains Tax:

[www.hmrc.gov.uk/cgt/intro/record-keeping.htm](http://www.hmrc.gov.uk/cgt/intro/record-keeping.htm)

Self Assessment Helpline **0845 9000 444**

### *VAT-registered businesses*

VAT:

[www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm](http://www.hmrc.gov.uk/vat/managing/returns-accounts/accounts.htm)

VAT Helpline **0845 010 9000**

### *Companies*

Corporation Tax:

[www.hmrc.gov.uk/ct/managing/record-keeping.htm](http://www.hmrc.gov.uk/ct/managing/record-keeping.htm)

### *Employers*

PAYE: [www.hmrc.gov.uk/payee/payroll/day-to-day/records.htm](http://www.hmrc.gov.uk/payee/payroll/day-to-day/records.htm)

Expenses and benefits:

[www.hmrc.gov.uk/payee/exb/overview/recordkeeping.htm](http://www.hmrc.gov.uk/payee/exb/overview/recordkeeping.htm)

Employers Helpline **08457 143 143**

HMRC Business Education and Support Team **0845 603 2691**

[www.hmrc.gov.uk/bst](http://www.hmrc.gov.uk/bst)

### *Construction Industry Scheme*

Construction Industry Scheme (CIS):

[www.hmrc.gov.uk/cis](http://www.hmrc.gov.uk/cis)

CIS Helpline **0845 366 7899**

### *Trusts*

Trustees: [www.hmrc.gov.uk/trusts/trustee/record-keeping.htm](http://www.hmrc.gov.uk/trusts/trustee/record-keeping.htm)

# 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](http://www.hmrc.gov.uk/charter)**

We aim to provide a high quality service with guidance that is simple, clear and accurate. We will:

- be professional and helpful
- act with integrity and fairness
- treat your affairs in strict confidence within the law.

We aim to handle your affairs promptly and accurately so that you only receive or pay the right amount due.

## 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 information about our complaints procedures go to **[www.hmrc.gov.uk](http://www.hmrc.gov.uk)** and under *Quick links* select *Complaints & appeals*.

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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HMRC 10/11



**HM Revenue  
& Customs**