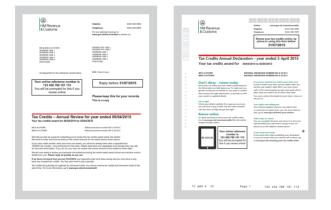


# It's time to renew your tax credits

Use these guidance notes to help you check the details on your Annual Review and complete your Declaration.



Renewing online is quick and easy, go to www.gov.uk/renewtaxcredits You can renew in 3 easy steps:



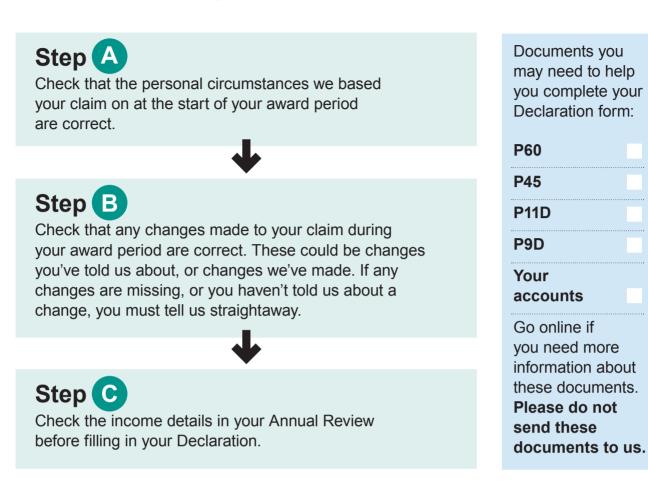
Make sure you renew your tax credits by 31 July

If you miss the deadline:

- your payments will stop
- you will have to pay money back

## www.gov.uk/renewtaxcredits

## How to renew your tax credits



## How to complete your Declaration

Carefully check all the details shown on your **Annual Review** are correct and complete. Use these notes to help you check your details.



You can also find help online at www.gov.uk/renewtaxcredits

Tell us straightaway if you think any of the details are wrong. It's important that you tell us now so that we can make sure you receive the right amount of money.

The quickest and easiest way to tell us about any changes and renew your tax credits is by going online. Alternatively, you can post your renewal to us or phone us. Details are at the back of these notes.

## Once you've renewed

We'll text you to confirm we have received your declaration if we have an up-to-date telephone number.

We'll send you a notice, normally within 8 weeks, confirming your entitlement.

Please note that it's important that you complete your Annual Review even if you no longer receive tax credits.

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#### Annual Declaration TC603D



## Checking your personal circumstances and any changes

## About you

#### Single and joint claims

Your Annual Review shows if you claimed as a single person, or jointly as a couple at the start of your award period.

#### If you claimed as a single person

#### Make sure you told us if, during your award period:

- you started living with somebody as a couple
- you got married or entered into a civil partnership

#### If you made a claim with someone else

If you claimed as a couple, we show both names and you are both responsible for making sure your details are right.

You should have made a joint claim if you were:

- **married** or **in a civil partnership** unless you separated under a court order, or expected your separation to be permanent
- or living with somebody you were in a relationship with as if you were married or in a civil partnership for example you
  - sometimes lived in the same household
  - shared costs and had joint financial arrangements
  - had dependent children, which you jointly cared for in your household

#### Make sure you told us if, during your award period:

- you permanently separated from your partner
- your partner died

One of the most common reasons people need to pay back money is because they should have told us they were living with somebody.

#### Where you live

Your Annual Review shows the country you lived in most of the time during the award period. If your main home was in England, Scotland, Wales or Northern Ireland (but not the Channel Islands or the Isle of Man) we show you as living in the UK.

#### Make sure you've told us if:

- you, or your partner, left the UK permanently
- you, or your partner, went abroad for a temporary absence that lasted more than 8 weeks (or more than 12 weeks if you went abroad because you were ill, or because a member of your family was ill or died)
- you, or your partner, lost your right to reside in the UK



For more information, go to GOV.UK and search for 'WTC/FS6'

#### Disability – adults

If you had a disability and received the disability element or severe disability element of Working Tax Credit (WTC), it will be shown on your Annual Review.

To get the disability element of WTC, you must have met all 3 qualifying conditions.

Condition 1 – you usually worked for 16 hours or more each week.

Condition 2 – you had a disability which puts you at a disadvantage in getting a job.

Condition 3 - you received, or had received, a qualifying sickness or disability-related benefit.

Make sure you've told us if you, or your partner, no longer qualify for the disability, or severe disability element.



For more information, please see pages 12 to 14 of the WTC2 – A guide to Child Tax Credit and Working Tax Credit. Go to GOV.UK and search for 'WTC2'

#### Your work, benefits and employment

Your Annual Review shows the country you worked in most of the time and the total number of paid hours a week you usually worked.

It will also show if you received:

- Income Support
- income-based Jobseeker's Allowance
- · income-related Employment and Support Allowance
- Pension Credit

#### Make sure you've told us if:

- you got Working Tax Credit (WTC) and your maternity leave lasted longer than 39 weeks
- you stopped working
- your usual working hours changed so that you worked
  - less than 16 hours a week, or
  - less than 24 hours a week, or
  - less than 30 hours a week

(for couples with children, you can add your working hours together to make 24 or 30 hours as long as one of you worked at least 16 hours)

- · you received the disability element of WTC and you started working less than 16 hours a week
- · you were involved in industrial action for more than 10 days in a row
- you were laid off
- you did not return to work after
  - paternity/additional paternity leave
  - adoption/additional adoption leave
  - illness or incapacity for work
  - strike periods
  - suspension during investigation
- you started or stopped getting Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance, or Pension Credit



For more information, go to GOV.UK and search for 'WTC2'

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## About your children

#### Your qualifying children and young people

Your Annual Review shows:

- any children you were responsible for up until their 16th birthday
- any young people you were responsible for aged between 16 and 20 years old, who met the conditions below:

#### Qualifying conditions for young people

The young person must have been enrolled, accepted or started full-time non-advanced education or approved training, before age 19.

#### Full-time education

We treat the young person as being in full-time non-advanced education if they were:

- at school or college (not university) doing subjects up to and including A level, NVQ level 3, Scottish Highers or Scottish Advanced Highers (not a higher national certificate or a degree), and in lessons for an average of more than 12 hours a week in term-time
- on a Study Programme (in England only)

A young person still counts as being in full-time non-advanced education if they:

- had an interruption to their education for a period of up to 6 months, if it is reasonable for example, due to illness or moving house
- had a period of illness or disability and it was always the young person's intention to return to study immediately after the interruption
- · had just finished a course and were registered to start another course next term

The education can't be provided by an employer. If you're not sure if a young person was in full-time non-advanced education, please phone our helpline.

#### **Approved training**

We treat the following UK schemes as approved training:

In England – Access to Apprenticeships.

In Scotland - The Employability Fund.

In Wales – Foundation Apprenticeships or Traineeships.

**In Northern Ireland** – Training for Success (including Programme Led Apprenticeships), Pathways for Success (Pathways for Young People element) or The Collaboration and Innovation Programme.

If the qualifying young person is aged 16 or 17, and has left full time non-advanced education or approved training, you may be able to get Child Tax Credit for them for up to 20 weeks after they left. To qualify for these extra weeks, they need to have registered with:

- a careers service, Connexions, local authority support service or similar organisation (in Northern Ireland, the Department for Employment and Learning or an Education and Library Board)
- · the Ministry of Defence, if they're waiting to join the armed forces
- · any corresponding body in another member state

To get these extra weeks you must claim within 3 months of your child leaving education or training.

#### Make sure you've told us if:

- a child or qualifying young person left your family and moved to live with someone else, and you were no longer responsible for them, for example, children:
  - who've been taken into care

- fostered to another family
- who've been found guilty by a court and sentenced to custody or detention for a period of more than 4 months
- there was any change in the number of children for whom you or your partner were responsible, for example:
  - a baby was born or placed with your family for adoption
  - a child or qualifying young person joined your family
- a qualifying young person who you got Child Tax Credit for, left full-time non-advanced education, or approved training, before they reached age 20, or they stopped being registered with a careers service, Connexions Service, or equivalent
- a qualifying young person, who you told us was expected to continue in full-time non-advanced education or approved training after 31 August following the date they turned age 16, didn't then do so
- a young person returned to full-time non-advanced education or approved training and they either started, enrolled, or were accepted onto the course before they reached age 19
- a qualifying young person started to have their training provided under a contract of employment
- a qualifying young person started to get Income Support, Incapacity Benefit, income-based Jobseeker's Allowance, Employment and Support Allowance, Child Tax Credit, Working Tax Credit or Universal Credit in their own right
- a qualifying young person left full-time non-advanced education or approved training and was in paid work for 24 hours or more a week
- · a child or young person on your claim died

The child element for a young person aged 16, 18 or 19, automatically stops each year unless you told us that they were continuing in full-time non-advanced education or approved training.

#### Disability - children and young people

Your Annual Review shows if you received extra Child Tax Credit because your child had a disability. We call this extra amount the child disability element. You may have been entitled to this if:

- you got Disability Living Allowance (DLA) for your child
- you got Personal Independence Payment (PIP) for your child
- the child or young person, was certified as severely sight-impaired, or blind, by a consultant
  ophthalmologist or ceased to be certified as severely sight-impaired, or blind, by a consultant
  ophthalmologist in the 28 weeks before your claim

If you got:

- the Highest Rate Care Component of DLA for your child
- the Enhanced Daily Living Component of PIP for your child
- · Armed Forces Independence Payment for your child

we may have paid the severe disability element of tax credits.

#### Make sure you've told us if you started or stopped getting:

- DLA or the Highest Rate Care Component of DLA for your child
- · PIP or the Enhanced Daily Living Component of PIP for your child
- · Armed Forces Independence Payment for your child

You should also have told us if the child or young person:

- was certified as severely sight-impaired, or blind, by a consultant ophthalmologist or ceased to be certified as severely sight-impaired, or blind, by a consultant ophthalmologist in the 28 weeks before the date of your claim
- · was no longer certified as severely sight-impaired, or blind, by a consultant ophthalmologist



For more information please see Page 6 of the WTC2 – A Guide to Child Tax Credit and Working Tax Credit. Go to GOV.UK and search for 'WTC2'

#### **Childcare costs**

Your Annual Review will show if you received help with childcare costs during your award period. You need to check if the amount shown on your Annual Review is correct.

#### Who can claim childcare costs?

To receive the childcare element of Working Tax Credit (WTC):

- you (and your partner, if claiming as a couple) must have been responsible for the child/children
- the childcare provider must have been registered or approved
- if claiming as a couple, you both must have worked at least 16 hours a week or one of you must have worked at least 16 hours a week and the other was incapacitated and getting a disability benefit, disability premium or higher pensioner premium as part of Housing Benefit, in hospital, in prison or entitled to a Carer's Allowance



For more information about childcare costs or to check if your childcare provider qualifies, go to GOV.UK and search for 'WTC5'

#### How to work out the average weekly childcare costs you pay to your childcare provider

Only include costs you actually paid yourself.

#### Do not include:

- any amount paid by your employer, in money or in vouchers towards your childcare costs (including vouchers through salary sacrifice)
- any amount paid by a local authority, or local education authority, towards the cost of childcare for children aged 4 years or younger
- any amount paid by a government scheme, for example, the Upfront Childcare Fund to help you start work

#### You pay childcare costs for different amounts at different times

An example of this would be if you pay more during school holidays than term-time.

#### Example 1

Note: only include costs for weeks that you actually pay for.

Ahmed usually pays £60 a week for registered childcare during term-time (39 weeks) but when it's the school holidays, he pays £100 per week for 10 weeks of the holidays. His total costs for 52 weeks are:  $(£100 \times 10 \text{ weeks}) + (£60 \times 39 \text{ weeks}) = £3,340.$ So his average weekly costs are:

 $\pounds$ 3,340 divided by 52 weeks =  $\pounds$ 64.23 (round up to  $\pounds$ 65).

#### You just pay childcare costs for a short period

An example of this would be if you only used childcare during the school holidays.

If you know when the period of childcare will begin and end, you may be able to get help with childcare costs.

To claim help with your childcare costs for a short fixed period, phone our helpline as soon as the childcare starts, or up to 7 days before.

You will need to tell us the:

- start and end dates of the childcare
- actual cost of the childcare
- · childcare provider's details

#### You pay variable childcare costs on a monthly basis

#### Example 2

Carmen pays for registered childcare monthly but the amount she pays changes from month to month. Over the year, Carmen has paid a total of £2,300 to her childcare provider  $\pounds 2,300 / 52$  weeks = £45 per week.



You can also use the online calculator, go to www.gov.uk/childcare-costs-for-tax-credits

#### Make sure you've told us if:

- · your childcare provider stopped being registered or approved
- · you started using a childcare provider who was not registered or approved for tax credits purposes
- · you started using a relative to look after your child, in the child's home
- your child reached age 15 (or 16 if they were disabled)
- your average weekly childcare costs went up or down by £10 a week or more
- you started paying for registered and approved childcare and are now able to claim help with the cost of childcare through WTC
- your childcare costs stopped

## Your income

Your Annual Review may show income which your employer(s) or occupational pension provider(s) have provided to HMRC. The figure on your Annual Review will be the total income they provided for this period. If you have more than one employer or occupational pension provider, the total income from all of them will be shown. If you are claiming as a couple and both working, your individual incomes will be shown separately. Although we have been told about this income, this is shown as a guide only. We still need you to work out and tell us your joint income details.

As well as earnings through employment you may have other income, such as self-employed income, taxable benefits or benefits in kind. There may also be deductions you can make to your income when you're working out your figures for tax credits.

Use the Working Sheets on pages 13 to 15 to help you work out your total (joint) income for the tax year 2014 to 2015. If you cannot follow the Working Sheets and you are struggling to work out your total income please phone our helpline.

#### Income you need to tell us about includes:

- · earnings from employment you and your partner's total earned income
- occupational pensions the total of any pensions you and your partner receive from a previous or continuing employment
- some benefits in kind you and your partner's total benefits in kind from an employment
- · profits from self-employment you and your partner's total profit from self-employment
- some taxable social security benefits you and your partner's total taxable social security benefits
- any other income you and your partner's total other income

#### There may be deductions you can make from your total income figure.



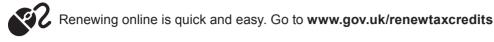
For a list of deductions you can make to your total income figure, go to www.gov.uk/tax-credits-working-out-income

## Use the Working Sheets on pages 13 and 14 to help you work out your income and deductions.

If you are still receiving tax credits, you need to make sure you tell us about any changes as they happen so we can make sure you're still getting the right amount of tax credits.

## **Completing your Annual Declaration (TC603D)**

Once you've checked the information on your Annual Review is correct and complete, you need to complete your Annual Declaration. Use this guidance to help you complete your declaration accurately.



If you are claiming with a partner, you need to make sure you each complete the correct column. It's important you get this right because you are both responsible for all the information on this form.

If you are returning your declaration by post you must:

- · both check that the information you provide is correct
- both sign and date a declaration on page 3

If you act as an appointee for a couple, you only need to sign the declaration once.

## **Entering your income details**

#### Part 1 – Certain benefits

#### Box 1.1 on your Annual Declaration (TC603D)

Only put 'X' in the box if you got one of the listed benefits for the whole of the award period.

Don't put 'X' if during any of the award period you:

- · started work and received a 'run on payment' of one of the listed benefits
- only got contributions-based Jobseeker's Allowance or contribution-based Employment and Support Allowance

#### Part 2 – Taxable social security benefits

#### Box 2.1 on your Annual Declaration (TC603D)

If you've received any of the taxable benefits listed below, you need to add the amounts you got together and enter the total in box 2.1.

These benefits are:

- Bereavement Allowance
- · contribution-based Employment and Support Allowance
- Carer's Allowance
- · contributions-based Jobseeker's Allowance
- Incapacity Benefit (but don't include this if you started claiming this before 1995)
- taxable Income Support (this only applies if you were in a couple, and the person getting Income Support was on strike)

Do not include any tax credits, Child Benefit, Pension Credits, income-based Jobseeker's Allowance, Council Tax Reduction (sometimes called Council Tax Support) or Housing Benefit.

#### Part 2 – Income details

#### Earnings as an employee from all jobs Box 2.2 on your Annual Declaration (TC603D)

Enter the total of your earnings from all jobs. You can check your P45, P60 or payslips given to you by your employer to see how much your earnings were last year. If benefits in kind have been included in your earned income, please see box 2.3.

#### Deductions

Your employer may not have told us about any deductions that are not processed through your payroll (for example, pension contributions you pay outside of your salary).

Deductions that may not have been accounted for include:

- the first £100 per week of any Statutory Maternity Pay, Statutory Adoption Pay, Statutory Paternity Pay and Additional Statutory Paternity Pay
- · work expenses which have not been paid back to you by your employer

Work out any deductions you can make before entering an income figure at box 2.2.

#### You can use Income Working Sheet 1 on page 13 to help you.

## Company car and fuel, taxable vouchers and benefits in kind from all jobs Box 2.3 on your Annual Declaration (TC603D)

Your employer will give you the annual details of benefits in kind you receive on form P11D or P9D.

#### Payrolled benefits in kind

Step B of your Annual Review may show payrolled benefits in kind you have received in the year. Your employer may have included these benefits in kind in the earned income figure on your P60 or payslips. If this is the case:

- · deduct the amount of all payrolled benefits in kind from the total pay figure shown on your P60 or payslips
- enter the remaining earned income figure at the top of Working Sheet 1 and follow the stages to calculate the income figure to enter at box 2.2
- use Working Sheet 2 on page 14 to calculate the figure you need to enter in box 2.3

#### Non payrolled benefits in kind

You need to include certain benefits in kind that you haven't received through your payroll, for example a company car. Please use Working Sheet 2 on Page 14 to work out the benefits in kind you have received and need to show at box 2.3.



For more information, go to www.gov.uk/tax-credits-working-out-income

#### Income from self-employment

#### Box 2.4 on your Annual Declaration (TC603D)

If you are self-employed, you should use the profit figure you declared on your tax return for 2014 to 2015 and enter this in box 2.4. If you haven't filled in your tax return for this period, you must estimate your profits and:

- enter this figure in box 2.4 and put a tick in the 'estimate' box beside it
- give us these details by 31 July 2015

If you do this, you will need to contact us again when you know your actual income. You must do this by 31 January 2016.

#### Part 2 – Total other income

#### Box 2.5 on your Annual Declaration (TC603D)

If you have any other income, for example, interest on savings or State Pension, you need to record it here. Enter the gross amount (before tax is taken off), minus £300. If this leaves you with a minus figure, just enter '0'.

When completing box 2.5, don't include:

- a maintenance payment
- a student grant or loan

#### You can use the 'Other income' Working Sheet on page 15 to help you.

#### Household deductions

You may be able to make deductions from your total household income for:

- · contributions to a registered personal pension scheme
- · donations to charity by Gift Aid
- trading losses sustained for the period 2014 to 2015
- trading losses from previous years that haven't already been deducted from your self-employed income

If you have made Gift Aid donations, contributions to a registered personal pension scheme or a trading loss please refer to the TC825 – 'Working Sheet for tax credits relief for Gift Aid donations, pension contributions and trading losses'. Follow Steps 2 and 3 to calculate the total of your reliefs and losses. The Working Sheet will tell you what to deduct and enter on your TC603D – Annual Declaration. If you need more help with this please phone our helpline.

For more information, go to GOV.UK and search for 'TC825' and follow Step 2.

Use these sheets to help you work out your income. Please do not send to us - keep for your records.

## Working Sheet 1: Working out your earnings as an employee from all jobs for the year 6 April 2014 to 5 April 2015 (box 2.2)

If you worked outside of the UK, you should still show your earnings in British pounds.

#### Your earnings

Total pay from all your employed work, including any tips and gratuities, Statutory Sick Pay and Statutory Maternity and Paternity Pay, Adoption and Additional Statutory Paternity Pay. Enter the taxable amount (before tax and National Insurance are taken off). You can find these details for the year on your P60, P45 or notification letter from your employer. If your income includes payrolled benefits in kind, deduct this figure from your total pay before entering an amount in the box. Benefits in kind are shown on your P11D or P9D if you receive them.

	£		£	
Taxable	gains from security or	share options you	u got because of you	r job. For example, company shares or b
	£		£	
Strike pa	ay from your trade uni	on.		-
	£		£	
Paymen	t for work you did in p	rison or on reman	d.	
	£		£	
Earnin	gs total			
You	£	Your Partner	£	

#### Your deductions

Work-related expenses you have paid out and that your employer has not paid back to you. These are expenses you had to pay out in doing your job and which related only to doing your job. Don't include expenses you've incurred for the costs of travelling between your home and your usual workplace.

You	£	Your Partner	£	
	uctible payments you ees, indemnity insura			ck. For example, fees to professional bodies, fees.
You	£	Your Partner	£	
Flat-rate	expenses agreed by	your employer and	d us to maintain or re	new tools or special clothes you need for your job.
	£		£	
- please		i't include anything	you paid into an occ	akeholder pensions. Enter the gross amount cupational pension scheme (where your employer
	£		£	
each we	ek. For example, if yo	u got them for 30 v	weeks, enter £3,000.	e more than £100 a week, enter £100 in the box for If your payments were less than £100 a week, enter enter £2,400. Don't include Maternity Allowance.
You	£	Your Partner	£	
Total d	eductions			
You	£	Your Partner	£	
Take a	way your deduct	tions total from	n your earnings	total. Enter this amount in box 2.2
You	£	Your Partner	£	

Use these sheets to help you work out your income. Please do not send to us - keep for your records.

## Working Sheet 2: Company car and fuel, taxable vouchers and payments in kind from all jobs

Your employer will give you the annual details of benefits in kind you receive on form P11D or P9D. Copy the amounts of the relevant benefits in kind you have received and enter them in the boxes below. If you or your partner have had more than one employer add the figures together.

Goods and assets your employer gave you (for example, gifts of food, fuel, cigarettes or clothes) - shown on P11D section A or P9D section A(2) in the third or fourth boxes.



Payments made by your employer on your behalf (for example, payment of rent or utility bills) - shown on P11D section B in the first box numbered 15, or P9D section A(2) in the first, second and fifth boxes.

You t Your Partner t	
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Cash or non-cash vouchers and credit tokens (for example, a company credit card) shown on P11D section C, or P9D section B (add together all the boxes). Don't include the cash equivalent of childcare vouchers if they are used to pay for registered or approved childcare.

You <b>£</b> Your Partner <b>£</b>
------------------------------------

Mileage allowance. Include payments for using your own car - enter the taxable amount shown on P11D section E. Also include running costs your employer has paid for - shown on P11D section E or included in section N. If your mileage costs are not paid by your employer, or they only pay a little of it, please phone our helpline.

	£		£	
Compan	y car - shown on P11D	in box 9 of section	on F.	
You	£	Your Partner	£	
Car fuel	benefit - shown on P11	ID in box 10 of se	ection F.	
You	£	Your Partner	£	
be able t	1 2 1 2			sections J, M or N or P9D section A(1).You might llowed for certain Income Tax purposes. Please

You	£	Your Partner	£
-----	---	--------------	---

#### Total - Enter this amount in box 2.3

You £ Your Partner £
----------------------

Use these sheets to help you work out your income. Please do not send to us - keep for your records.

#### Working Sheet 3: Other income

Income from savings and investments, including dividends.

Enter the gross amount, but don't include tax exempt savings like ISAs. Include the full amount of any 'chargeable event gain' from a life insurance policy.

You	£		£

State pensions.

Don't include the Christmas bonus and Winter fuel payment.

You £	Your Partner	£
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Other UK pensions you are getting including occupational pensions or annuities (but not tax exempt war pensions). Use your P60 for details of your occupational pension. Phone our helpline if your pension includes an extra amount for work related illness or injury.

You £	Your Partner	£
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Property income.

Include all taxable property income eg from your tax return. Don't include income from the Rent a Room scheme. If your rental property made a loss, there's a working sheet available online to work out your trading losses. Go to GOV.UK and search for 'TC825'.

£		£
~		-

Income from trusts, settlements and estates.

You will find details on certificate R185, which the trustees or administrators should have given you.

You £	Your Pa	artner <b>£</b>
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Foreign income.

For example from investments and property overseas. Enter the gross amount in British pounds whether or not it was remitted to the UK. If you get a foreign pension include 90% of it here. Deduct any bank charge or commission you paid when converting foreign currency.

Notional income.

This includes things like stock dividends, or income that you could have received but chose not to. Please phone our helpline if you need more information about this.

You	£	Your Partner	£	
Total				
You	£	Your Partner	£	

Add the totals together for you and your partner

Take off £300 (If this makes it a minus figure, just enter 0)

£	

£

£

Total other income Enter this amount in box 2.5. Don't include pence

## You will need your Annual Declaration to renew your tax credits.

The easiest way to renew is by using our secure online service. Go to www.gov.uk/renewtaxcredits

Alternatively you can renew:

#### By post:

#### Your Annual Declaration is read by machine, so it's important that you:

- use black ink
- · write inside the boxes, using one box for each letter or number
- leave any boxes that don't apply to you blank don't write 'not applicable' or strike through them
- put a line through your entry if you make a mistake, and write the correct information underneath the box
- · read all of the questions carefully

Send the form back in the envelope provided. Make sure you pay the correct postage. Don't send anything with it, unless we have asked you to do so.

#### By phone:

- Phone 0345 300 3900 for our opening hours, go to www.gov.uk/hmrc/contact
- Textphone 0345 300 3909
- Ffoniwch 0300 200 1900 i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau

#### More information

We regularly check tax credits awards to make sure you're getting the right amount and to prevent fraud, so please make sure you provide the right information.

We may adjust your payments if we discover you have been paid too much or too little. We will contact you if we need to do this.

#### 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.

#### 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.gov.uk/hmrc/your-charter**