



Inland
Revenue

Help with the costs of childcare

Information for parents and
childcare providers

CHILD TAX CREDIT AND
WORKING TAX CREDIT
WTC5



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This leaflet explains about the childcare element of Working Tax Credit, and how it affects parents and childcare providers.

Introduction

Child Tax Credit and Working Tax Credit support families with children and working people on low incomes. They give support to families' specific circumstances, and respond to their changing needs, by helping when they need it most.

Child Tax Credit and Working Tax Credit **do not affect** Child Benefit payments, which we pay separately.

Child Tax Credit

Child Tax Credit supports families with children and 16 to 18 year olds in full-time education (up to and including 'A' levels, NVQ level 3 or equivalent). We base the amount you get on your household income.

You do not have to be working to claim Child Tax Credit.

Working Tax Credit

Working Tax Credit supports working people (employed or self-employed) on low incomes by topping up earnings. It has several elements and we base the amount you get on your circumstances. There are extra amounts for

- working at least 30 hours a week
- working people who have a disability, and
- the costs of 'registered' or 'approved' childcare, known as the **childcare element**.

If you are responsible for a child or young person, you can claim Working Tax Credit if you are aged 16 or over **and** work at least 16 hours a week.

The childcare element of Working Tax Credit

You may be able to get extra help with the costs of 'registered' or 'approved' childcare. This is the **childcare element** of Working Tax Credit.

Can I claim the childcare element?

If you are a lone parent, to claim the childcare element you must be aged 16 or over **and** you must work at least 16 hours a week.

If you are in a couple, to claim the childcare element you must both be aged 16 or over **and** either

- both of you work at least 16 hours a week, or
- one partner works at least 16 hours a week **and** the other partner is
 - incapacitated*
 - an in-patient in hospital, or
 - in prison.

*We consider you incapacitated if you receive one of the incapacity or disability benefits listed in the notes that go with the claim form. For details of how to get a claim form see page 19.

If you are receiving Maternity Allowance, Statutory Maternity Pay, Statutory Adoption Pay or Statutory Paternity Pay, we treat you as being in work from the date you start receiving these payments, as long as you were in qualifying paid work (of at least 16 or 30 hours, whichever applies) before going on the leave.

If you are becoming a parent for the first time, Working Tax Credit is available before the baby or child arrives if you were aged 25 or over **and** worked at least 30 hours a week before the maternity, adoption or paternity leave began. You can claim Working Tax Credit, including the childcare element, from the child's date of birth or placement for adoption, as long as you usually worked at least 16 hours a week before the maternity, adoption or paternity leave began.

If you are already a parent before going on the maternity, adoption or paternity leave,

Working Tax Credit is available if you worked at least 16 hours a week before the leave began. You can claim the childcare element to help with the costs of eligible childcare for the new baby or child as well as for other children in your family. This will help you to settle a new baby or child into childcare before returning to work.

You should claim Child Tax Credit and Child Benefit for the new child as soon as possible.

What childcare costs can I claim?

You can claim the childcare element for the costs of any registered or approved childcare that you pay for. You can only claim for the amounts you actually pay.

If you receive a payment or refund from your local education authority for part-time nursery education (sometimes given for three to four year olds), you **cannot** claim for the costs covered by that payment or refund.

If you receive vouchers to cover some of the costs of your childcare, you **cannot** claim for the amount covered by the voucher (even if you receive the vouchers in arrears and then cash them in).

You can claim the childcare element for any child up to

- 1 September after their 15th birthday, or
- 1 September after their 16th birthday if the child is on the blind register or came off it in the last 28 weeks, or you receive Disability Living Allowance for the child.

How much help with childcare costs will I get?

The childcare element can help with up to 70% of your eligible childcare costs.

There are limits on the weekly costs you can claim. If you pay childcare for

- one child, the maximum you can claim is £175 a week
- two or more children, the maximum is £300 a week.

The table below shows the maximum amount you can get, but the actual amount will depend on your income.

Number of children	Weekly limit on costs	Percentage of costs covered by childcare element	Maximum childcare element available
One child	£175	70%	£175 x 70% = £122.50
Two or more children	£300	70%	£300 x 70% = £210.00

If you employ someone as an approved home childcare provider, you can claim for up to 70% of the **gross** costs of employing that person as long as this is within the limits. You should include

- the costs of any employer's National Insurance contributions you pay
- the costs of any benefits in kind you give, and
- any other costs associated with employing that person.

What do you mean by 'registered' or 'approved' childcare?

The childcare must be provided by one of the following.

- Registered childminders, nurseries and playschemes.
- Out-of-hours clubs run by a school on the school premises or by a local authority.
- Childcare schemes run by approved providers, for example, an out-of-school-hours scheme.
- A provider approved under a Ministry of Defence accreditation scheme abroad.
- An approved foster carer. (The care must be for a child who is not a foster carer's foster child.)
- In England only, a childcarer who is approved by Ofsted to care for your child or children in your own home. (However, the Home Childcare Approvals Scheme run by Ofsted is being phased out.)

- In England only, a childcarer approved under the Childcare Approval Scheme. (If you use a sitter service, then give us the details of the sitter you use most frequently. You do not have to notify us of all the sitters you use, as long as they are approved. However, you should keep details of all the sitters you use for your own records.)
- In England and Wales only, childcare provided in your own home by a domiciliary worker or nurse from a registered agency.
- In Scotland only, childcare provided in your own home by (or introduced through) childcare agencies, including sitter services and nanny agencies, which are required to be registered.

Childcare will not be eligible care for help within the Working Tax Credit childcare element if it is provided by

- a relative of a child caring for that child in the child's home even if the relative is registered or approved, or
- a childcarer approved under the Childcare Approval Scheme, who is caring for a child, or children, away from the child's, or children's, home and who is only caring for a child, or children, to whom he or she is related.

A relative of the child means a parent, grandparent, aunt, uncle, brother or sister whether by blood, half-blood, marriage or affinity. **If you have any questions about the meaning of 'relative', please telephone the Tax Credits Helpline.**

A registered childminder, nursery, childcare scheme or agency is one that is registered

- in England, by Ofsted or the National Care Standards Commission
- in Wales, by the National Assembly for Wales (through the Care Standards Inspectorate for Wales)
- in Scotland, by the Scottish Commission for the Regulation of Care, and
- in Northern Ireland, by a Health and Social Services Trust.

Contact details for all the national authorities listed above are on page 20.

Claiming the childcare element

You can claim the childcare element of Working Tax Credit by filling in the relevant details in Part 3 of the tax credit claim form.

If you are already receiving tax credits but start paying for registered or approved childcare and want to claim help with your costs, you can report your change in circumstances by phoning the tax credits Helpline (on page 19).

You can claim the childcare element as soon as you start paying childcare costs or, if you have arranged a childcare provider, up to one week beforehand. Once you have started paying childcare costs, you should make a claim **within three months**, as we cannot credit you for any costs you have paid before that.

As part of your claim, you must include

- contact details for your childcare provider (including their name, address, telephone number and registration or approval number if they have one), and
- details of your average weekly childcare costs.

We may check the information with your provider, so any claim for the childcare element must include valid contact details for them.

If you use more than one childcare provider, or you use a different provider at different times of the year (for example, in school holidays), you must give us the details of all your providers. You should tell us straightaway if you change your provider.

How do I work out my average weekly childcare costs?

When you first claim, we base the childcare element on the average weekly childcare costs you pay. On the claim form you only need to state your average weekly costs, but you need to make sure you use the correct method to work out that average.

The way you work out your average weekly costs depends on the way you pay for childcare.

If you pay weekly and pay the same amount each week work out your average weekly costs by adding together your weekly costs for the last four weeks and dividing the total by four.

Example 1

Karim normally pays his childminder £50 a week. His average weekly costs are

$$\frac{(50 + 50 + 50 + 50)}{4} = \frac{£200}{4} = \text{£50}$$

If you pay weekly and pay different amounts at different times (for example, you pay more in the school holidays than you do during term-time) work out your average costs by taking the total amount you have paid for childcare in the last 52 weeks and dividing that by 52. This includes taking account of any increases in costs you had during the school holidays or at any other times, and weeks when you did not pay anything for childcare.

If it is less than 52 weeks since you started using childcare, you should work out what you expect to spend on childcare in the next 52 weeks and divide that by 52.

Example 2

Shahida normally pays £40 a week for childcare. However, in the Easter holidays (two weeks), summer holidays (six weeks) and for two half-term holidays (one week each) she pays £120.

Shahida's average weekly costs are

$$\frac{(10 \times 120) + (42 \times 40)}{52} = \frac{£2,880}{52} = \text{£56}$$

(Round **up** the average to the nearest pound.)

Example 3

Terry does not pay for childcare during term-time. In the Easter holidays (two weeks), he pays £60 a week to an approved playscheme to look after his son. He does the same for two half-term breaks (one week each) and the summer holidays (seven weeks), and he uses the scheme for one week at Christmas.

Terry's average weekly costs are

$$\frac{(12 \times 60) + (40 \times 0) = £720 = \mathbf{£14} \text{ (rounded up)}}{52}$$

If you pay monthly and pay the same amount each month work out your average weekly costs by multiplying the amount you paid in the last month by 12 and dividing the total by 52.

If you pay monthly and you pay different amounts at different times (for example, you pay more in the school holidays than you do during term-time) work out your average costs by taking the total amount you have paid for childcare in the last 12 months and dividing that by 52. This includes taking account of any increases in costs you had during the school holidays or at any other times, and months when you did not pay anything for childcare.

If it is less than 12 months since you started using childcare, you should work out what you expect to spend on childcare in the next 52 weeks and divide that by 52.

Example 4

Irene pays for childcare monthly but the amount she pays varies from month to month. Her monthly payments in the last 12 months were

April £240

February, October and December £200

July and August £320

All other months £160

Irene's average weekly costs are

$$\frac{240 + (3 \times 200) + (2 \times 320) + (6 \times 160) = £2,440 = \mathbf{£47} \text{ (rounded up)}}{52}$$

If you have just arranged a childcare provider and have not started to pay them work out your average weekly costs by estimating what you will be paying each week. You should ask your provider how much they will charge you before you give us your estimate.

Example 5

Sinead has just arranged to pay a nursery £100 a week to look after her daughter. The arrangement does not start until next week. Sinead's average weekly costs are £100.

What if my childcare arrangements change?

If your childcare costs change, we can adjust the amount of tax credits you are due. You should tell us about any of the changes listed below **within three months**, so that we pay you the right amount of childcare element. You can tell us about changes by phoning the Helpline (on page 19).

What counts as a change?

When working out whether your average costs have changed you must use the same method that you used to work out your average weekly costs originally.

You should tell us within three months if your average weekly costs go down by £10 or more or fall to zero. If you don't, we might overpay tax credits and you will have to pay it back. You might also have to pay a penalty.

If the change reduces the amount of tax credit you are entitled to, we will only reduce your award after the first four weeks, so you should tell us as soon as possible.

You should tell us if your average weekly costs go up by £10 or more. If you don't, you might not get as much tax credit as you should. To get any increase in your tax credit from the week that your costs went up you must tell us within three months.

How do I work out if my average weekly childcare costs have changed?

You should use the same method that you used to work out your average in the first place.

If your average is based on your total costs for the year divided by 52 work out whether your average weekly costs have changed by looking at what you expect to pay over the next 52 weeks (or 12 months) and divide that by 52. This can happen if you pay for childcare weekly or monthly but in different amounts (for example, you pay more in the school holidays compared to term-time).

If it is £10 or more higher or lower than your current average then you should tell us. Because we base your weekly average on a whole year's costs, we treat any change as being in place for at least four consecutive weeks.

Example 6

Using the information for Shahida in Example 2 on page 7.

In October 2003, Shahida starts working longer hours and needs her childminder to look after her children for more hours each week. During term-time she now pays £50 a week and in the 10 weeks of the holidays she pays £140.

Her new average costs for the next 52 weeks are

$$\frac{(10 \times 140) + (42 \times 50) = \underline{\pounds 3,500} = \pounds 68 \text{ (rounded up)}}{52}$$

That's an increase of more than £10. As it is worked out by looking at costs for a whole year we treat it as lasting for more than four weeks (in fact it will last for a whole year), so she should tell us straightaway.

If your average is based on your costs for the past four weeks or one month work out whether your average weekly costs have changed by looking at what you will pay in each of the next four weeks. If it is £10 or more higher or lower than your current average each week then you should tell us.

Example 7

Pat's average weekly costs are £50. Then his costs drop for six weeks to £45. He can ignore this, as it is less than £10.

After those six weeks, he starts paying £70 a week and expects this to be his payment from now on. That's an increase of more than £10. He should tell us straightaway, as he is entitled to an increase in his childcare element.

If you are already claiming the childcare element, you should phone the Helpline (on page 19) immediately if your costs change and you think we need to adjust your award.

You should tell us about the changes in the total amount (that is, the cost for all your providers added together) you pay each week for childcare

- for more than one child, or
- to more than one provider.

For example, if you have three children and your average weekly costs increase by £5 a week for each child, your total average weekly cost has risen by £15 and you should tell us.

To help you when your average weekly costs go up by £10 or more, you should tell us straightaway. As long as you expect the increase to last for at least four weeks, we will increase your childcare element from the first week of the change.

You do not need to tell us about changes in your average costs of less than £10 a week.

If you change your provider, you should tell us even if you are still paying the same amount to the new provider.

We check with childcare providers from time to time, to confirm the details of claims for the childcare element. If you do not give us up-to-date details, we might contact the wrong provider. If this happens, we could stop paying the childcare element if we cannot check the details of your claim.

What if I give you the wrong information?

You must give us accurate information about

- your childcare provider
- when you change your childcare provider, and
- the childcare costs you pay.

You must tell us if

- you are no longer using a registered or approved provider, or
- your average weekly costs go down by £10 or more or fall to zero. The examples on pages 7-11 show you how to work out whether your average weekly costs have fallen in this way.

You must tell us about these changes **within three months**. If you don't, you might have to pay a penalty of up to £300. At the end of the year, you may also have to pay back any overpaid tax credits.

Remember the childcare element is part of Working Tax Credit, so any payments will stop immediately if you stop qualifying for Working Tax Credit. You should tell us straightaway if

- you or your partner stop working, or
- your normal working hours go below 16 hours a week.

If you give us the wrong information and we pay you too much tax credit, you will have to repay the extra amount. If this is due to your fraud or neglect, you will also have to pay a penalty, which could be as high as £3,000.

If you have any questions about giving us the right information or to report changes, don't guess - phone the Helpline (on page 19).

Information for childcare providers

Tax Credits Childcare Provider's Helpline - **0845 300 3941**.

How do parents claim the childcare element?


Parents fill in the details of their childcare costs and give your contact details as part of their claim. They are responsible for the accuracy of this information.

What if a parent asks for my registration number?

If you are a registered childminder or run a registered nursery or playscheme, a parent might ask you for your registration number (if your registering authority has given you one). They need to give it to us as part of their tax credit claim.

We only use this information to check

- the parent is claiming for the costs of registered childcare, and
- the registration number they have quoted is for the provider that they have given details of on their claim.

 We will not give your registration number to any other organisation.

We carry out follow-up checks to make sure that a false registration number or a registration number of a provider the parent is not actually using is not being used to claim tax credits. You can enter the number in the appropriate part of the claim form for the parent if you wish, but they are responsible for the information they give on the form.

What follow-up checks do you make?

When a parent claims the childcare element, we may check the details of their childcare costs by contacting childcare providers directly. This is to make sure that the childcare costs that the parent is claiming, match the arrangement they actually have with you, as their childcare provider.

We will initially make these checks by phone. When we phone, we will confirm some details with you (for example, your registration number) so that you can be sure the person is calling from the Inland Revenue.

If you have any doubts, take the person's name and call the Childcare Provider's Helpline on **0845 300 3941**, they will either

- put you through to the person who called you, or
- arrange for that person to call back at a convenient time.

If we cannot carry out a follow-up check over the phone, we might write to you asking for information. If you receive a written request from us, we will give you at least **35 days** to reply.

These checks are only for checking the details of the parent's tax credit claim. They do not affect your own tax credit claim or tax affairs.

When do you make these checks ?

We carry out follow-up checks at any time of the year. We can adjust the childcare element to reflect changes in a parent's average weekly childcare costs, so we may carry out further checks in-year to make sure they have reported any changes in costs.

What if you disagree with the information?

If, after checking with you, we disagree with the information that a parent has given us

- we may stop payments of the childcare element if they were not entitled to it
- they may have to pay back any amounts we have already paid, and
- they might have to pay a penalty of up to £3,000.

When we follow up a discrepancy with a parent, we will give them the information that you gave us about their childcare costs.

What changes do parents need to report?

Parents should tell us if their average weekly costs go up by £10 a week or more, and we will increase the amount of childcare element. They can advise us from the start of the first week of the change (as long as it lasts for at least four weeks). If they wait longer than three months to tell us, they will not get the increase in their tax credit paid from the first week of the change.

Parents must tell us **within three months** if their average weekly costs go down by £10 a week or more or fall to zero, and we will reduce the amount of childcare element. We only reduce the tax credit after the end of the fourth week in which the costs went down.

If a parent does not tell us about these changes, they might have to

- pay back any overpaid tax credits, and
- pay a penalty of up to £300.

We do not need to know about changes of less than £10 a week.

Parents should also tell us about a change in childcare provider, so that we do not make follow-up checks to the wrong provider.

The examples on pages 7-11 show how parents should work out their average weekly childcare costs.

What can I do if a parent has not reported a change?

If you think a parent has not reported a change in their childcare costs to us when they should have done so, you should contact the Childcare Provider's Helpline on **0845 300 3941**. However, we cannot discuss any other details of a parent's claim with you, as a childcare provider.

We will contact the parent directly, to check the details of their tax credit award. When we contact a parent, we may give them details of the information that you gave us.

What if I am not registered or approved?

The childcare element is **only available** to help with the costs of registered or approved childcare. If you are not a registered or approved provider, parents cannot claim the childcare element to help with the costs of any childcare that you give.

For details about registering as a childminder contact your national authority (details are listed on page 20).

How do I get approval to care for children in their own home?

In England, you should contact the Childcare Approval Scheme (details on page 20). (The Home Childcare Approvals Scheme run by Ofsted is being phased out.)

In Scotland, you should contact the Scottish Commission for the Regulation of Care (details are on page 20) about working for a sitter service or agency registered to give childcare in the child's own home.

What if I am a relative of the child or parent making the claim?

If you are a 'relative' of the child or children that you look after, you do not have to register as a childminder unless you also intend looking after other children. Relative means a parent, grandparent, aunt or uncle, brother or sister (whether by blood, half-blood, marriage or affinity), and includes step-parents.

As long as you are registered or approved, parents can claim for the childcare costs. For example, if you are a registered childminder or an approved childcarer who looks after a number of children and some are related to you, the parents can still claim the childcare element.

Parents **cannot** claim for childcare costs if you give the childcare in the child's own home and you are a relative of that child.

What if I am the child's parent and look after them as a childminder or I work in the nursery my child attends?

If you are a childminder, you cannot claim for the costs of looking after your own children.

If you work for a registered or approved nursery or playscheme that your child attends, and you pay for your child to attend then you can claim for those costs.

Can childcare providers claim tax credits?

If you are responsible for your own children you can claim Child Tax Credit. You may also be able to claim Working Tax Credit.

For the purposes of claiming Working Tax Credit, you can

- count any hours you work as a childminder or in a nursery or playscheme
- claim if you are employed or self-employed as long as you work enough hours
- add together the hours you work in different jobs.

The amount of Child Tax Credit and Working Tax Credit you can get will depend on your income (or joint income, if you are part of a couple).

You can claim the childcare element in the same way as any other claimant, but you cannot claim for the costs of looking after your own child, even if you look after them at the same time as you are childminding other children.

Making a claim

For tax credit awards 2005-2006, you should give us

- your income details (and those of your partner if you have one) for the tax year 2004-2005 (that is, from 6 April 2004 to 5 April 2005), and
- your National Insurance number (and that of your partner).
It looks like this – AB123456C.

To help you claim, you (and your partner if you have one) should keep any information you have about your income for the tax year 2004-2005, including

- the P60 tax certificate your employer gave you after the end of that tax year, and your form P11D or P9D (if you get one)
- any statements your bank and building society send you of taxable interest received in that year, and
- details of your taxable profits or losses for that year, if you were self-employed.

If you are self-employed as a childminder, you need to make sure that you give details of your taxable profits from childminding, even if you did not earn enough to pay any tax. Taxable profits means the amount you received in fees, less any expenses you had to pay for running your childminding business. For example, you should take off the costs of

- any business phone calls
- providing meals for the children, or
- maintaining and heating the part of your house that you use for childminding.

If you need help working out your taxable profits, phone the Self Assessment Helpline on **0845 9000 444** or see our Help Sheet IR222 'How to calculate your taxable profits', which you can get

- by phoning our Orderline on **0845 9000 404**
- by visiting your local Inland Revenue Enquiry Centre, or
- on the internet at
www.inlandrevenue.gov.uk/sa/forms/content.htm

Help and advice

If you think you might be able to claim Child Tax Credit or Working Tax Credit or both, you can go online at www.inlandrevenue.gov.uk/taxcredits to check. If you are due tax credits, you will be able to make your claim online immediately.

If you would like a claim pack sent to you or you need further advice about tax credits, you can

- phone our Helpline on **0845 300 3900** (England, Scotland and Wales) or **0845 603 2000** (Northern Ireland)
- textphone the Helpline (for people with hearing or speech difficulties) on **0845 300 3909** (England, Scotland and Wales) or **0845 607 6078** (Northern Ireland)
- visit any Inland Revenue Enquiry Centre.

Childcare providers can call the dedicated Childcare Provider's Helpline on **0845 300 3941** for advice on the childcare element of Working Tax Credit.

Our Helplines are open between 8.00am and 8.00pm, seven days a week (except Christmas Day, Boxing Day, New Year's Day and Easter Sunday).

For information about Child Benefit and a claim pack, contact the Child Benefit Office

- for England, Scotland and Wales on **0845 302 1444**
- for Northern Ireland on **028 9054 9000**.

For more information about registered or approved childcare, including becoming a childminder, contact one of the advice centres on page 20.

Advice centres

For national and local childcare information in **England and Scotland**, contact Childcare Link

- by phoning **0800 96 02 96**
- on the internet at **www.childcarelink.gov.uk**

For more information in **England**, contact

- OFSTED
 - by phoning **0845 601 4771**
 - on the internet at **www.ofsted.gov.uk**
- the National Care Standards Commission (responsible for registering domiciliary care agencies)
 - by phoning **0191 233 3556**
 - on the internet at **www.carestandards.gov.uk**
- the Childcare Approval Scheme
 - by phoning **0845 7678 111**
 - on the internet at **www.surestart.gov.uk/childcareapproval**

For more information in **Scotland**, contact the Scottish Commission for the Regulation of Care

- by phoning **0845 60 30 890**
- on the internet at **www.carecommission.com**

For more information in **Wales**, contact the Care Standards Inspectorate for Wales

- by phoning **01443 848450**
- on the internet at **www.csiw.wales.gov.uk/index.asp**

For more information in **Northern Ireland**, contact your local Health and Social Services Trust.

Customer Service

Service Standards

We set ourselves standards of service. Every year we check to see how we have done and we publish the results. If you would like details, please

- visit www.inlandrevenue.gov.uk/servicestandards/, or
- contact us. You will find us in *The Phone Book* under Inland Revenue.

Putting things right

If we do not live up to your expectations, please let the person dealing with your case know what is wrong. We will work as quickly as possible to settle your complaint. We would not expect a complaint to get beyond this stage. But if you are still unhappy, please ask for your complaint to be referred to the Customer Relations Manager.

Customers with particular needs

We offer a range of facilities for customers with particular needs.

Some of the things we provide are

- wheelchair access to nearly all Inland Revenue Enquiry Centres
- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- leaflets in large print, Braille and audio
- for people with hearing difficulties
 - BT Typetalk
 - induction loops
 - sign language interpretation
- help with filling in forms
- services of an interpreter.

For complete details, please

- visit www.inlandrevenue.gov.uk, or
- contact us. You will find us in *The Phone Book* under Inland Revenue.

Other leaflets

Further information

Copies of our leaflets are available

- online at www.inlandrevenue.gov.uk
- by completing the online order form at www.inlandrevenue.gov.uk/contactus/staustellform.htm
- by fax on **0845 9000 604**
- by phone on **0845 9000 404** every day from 8.00am to 10.00pm at local rates. Textphone is available for people with hearing or speech difficulties
- from Inland Revenue Enquiry Centres. You will find the address
 - in *The Phone Book* under Inland Revenue
 - at www.inlandrevenue.gov.uk/local

Our commitment to you

We are here to ensure that everyone understands and receives what they are entitled to, and understands and pays what they owe, so that everyone contributes to the UK's needs.

We will

- listen carefully
- answer accurately and respond promptly
- keep your personal and business details confidential
- treat you fairly and with respect
- give you dedicated help if you have particular needs
- make it easy for you to understand your rights and obligations, including
 - what you are entitled to
 - what you must do, and
 - when you must do it
- provide a service in a way that is convenient for you
 - online
 - by phone through our network of Contact Centres and Helplines, or
 - face-to-face in our Enquiry Centres or with our Business Support Teams.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

Issued by

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