Complaints

This factsheet tells you what you can do if you are unhappy with our service. We welcome complaints as they provide an opportunity to put things right for you and to improve our service for all customers in the future.

When to complain

If you are unhappy with the service we have provided to you, please let us know as soon as possible. Usually a phone call to the person or office you have been dealing with, or to one of our helplines, will allow us to put things right quickly. Their number will be on any papers they have sent you. If they are unable to resolve your concerns, this factsheet sets out our formal complaints procedure.

Examples of things that can go wrong are:
- unreasonable delays
- mistakes
- how you have been treated by our staff.

How to complain

If you have spoken to the person or office you have been dealing with, or our helpline staff, and they have been unable to resolve your concerns, they will refer your complaint to a complaints handler.

We recognise that sometimes you won't feel comfortable raising your concerns with the person or office directly. In this case please ask for your complaint to be referred to a complaints handler straight away.

We accept complaints by phone or in writing. If you would like to phone and don't have our contact details to hand, you can phone the appropriate HMRC helpline listed on the right.

If you would prefer to write to us, you can write to the address on any papers we have sent you. If you do not have any papers, please write to the HMRC office that is closest to your home or place of work. You can find this in The Phone Book under 'HM Revenue & Customs' or go to [www.hmrc.gov.uk/dealingwith/complain.htm](http://www.hmrc.gov.uk/dealingwith/complain.htm) and click on the link.

It would help us to direct your complaint to a complaints handler quickly if you clearly mark your letter as a complaint.

What information we need

Please include as much information as you can to help us investigate and understand your complaint.

For example:
- what went wrong
- when it happened
- who you dealt with
- what effect our actions had on you
- how you'd like us to put things right
- your full name and address
- any relevant reference numbers (your National Insurance number, tax reference, VAT number, employer reference, etc.) so that we can quickly identify your records.

What we will do

We will treat you fairly and be impartial when you make a complaint. Making a complaint will not affect how we treat you in the future. When you make a complaint, we will:
- give you the name and contact details of the person dealing with your complaint
- look into your complaint thoroughly
- handle your complaint confidentially
- try to solve the problem and give you a response as quickly as we can
- let you know who to contact if you are still unhappy.

For more information please see overleaf

www.hmrc.gov.uk/dealingwith/complain.htm

Getting in touch by phone

If you do not know which office to contact about your complaint, please phone one of our main helplines.

If your complaint is about:
- tax credits — 0845 300 3900
- Self Assessment — 0845 900 0444
- National Insurance contributions — 0845 302 1479
- Child Benefit — 0845 302 1444
- VAT, excise, travel and customs — 0845 010 9000

If you are phoning from outside the UK, please phone — 0044 151 210 2222

For complaints about Income Tax in general, please phone the number on any of the papers we have sent you, for example, a PAYE Coding Notice.

Customers with particular needs

We offer a range of facilities for customers with particular needs, including:
- wheelchair access to nearly all Enquiry Centres
- help with filling in forms
- for people with hearing difficulties — RNID Text Relay
- induction loops.

We can also arrange additional support, such as:
- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio

For more help go to [www.hmrc.gov.uk/contactus/special-needs.htm](http://www.hmrc.gov.uk/contactus/special-needs.htm)
Putting things right
If we've done something wrong, we will apologise, explain what happened and put things right as quickly as we can.
We will consider refunding you for any reasonable costs directly caused by our mistakes or unreasonable delays. Costs can include postage, phone call charges or professional fees. Please keep your receipts if you would like us to make a refund to you.
If you think our actions have affected you particularly badly, causing you worry or distress, tell us straight away. In some cases we may be able to make a small payment to acknowledge this and apologise.
Where we make a mistake or delay using information you have given us, and we send you a late tax bill or pay you too much tax credits, we may not collect the full amount you owe. There are some very strict conditions in these situations, so please ask the person who deals with your complaint for more information.

Taking your complaint further
We hope the complaints handler is able to resolve your complaint to your satisfaction. However, if you are still unhappy, you can ask us to look into it again for you.
A different complaints handler will:
• take a fresh look at the complaint
• give you a final response.
Once we give you that response HMRC's complaints procedure is complete.

The Adjudicator
If you're still unhappy following our review, you can ask the Adjudicator to look into your complaint. The Adjudicator is a fair and unbiased referee and the service is free.
We will tell you how to contact the Adjudicator when we give you our final response. The Adjudicator will only look at your complaint after we've tried to put it right for you. For more information, go to www.ombudsman.org.uk

Complaints about serious misconduct by our staff
If your complaint is about serious staff misconduct, such as assault or corruption, please follow the complaints process set out on page 1. If you have concerns about this and would prefer to contact an independent complaints coordinator, you can phone — 020 7084 4500 or write to:
HMRC
PO Box 64353
London
EC3P 3AW

Getting someone to complain for you
You can ask someone else to complain for you. This could be a professional adviser, or there are many voluntary organisations you may be able to get help from, such as the Citizens Advice Bureau. Their number is in The Phone Book or go to www.adviceguide.org.uk Alternatively, a friend or relative can complain for you. Whoever you choose, you will need to authorise us to give that person confidential information about your financial matters.

Further information
Keep paying your bills
Please continue to pay your HMRC bills on time while we deal with your complaint. If you stop or delay paying, you may have to pay interest or penalties.

Making formal appeals
If you don't agree with a HMRC decision, such as the amount of tax or charges we've asked you to pay, then you may need to follow the review and appeals process instead. If you would like to appeal, please refer to the factsheet HMRC1 or go to www.hmrc.gov.uk/factsheets/hmrc1.pdf

Your Charter
To find out what you can expect from us and what we expect from you go to www.hmrc.gov.uk/charter and have a look at 'Your Charter'.

Getting advice
If you need advice, you can go to a professional adviser who is independent, or there are many voluntary organisations you may be able to get help from, such as the Citizens Advice Bureau. Their number is in The Phone Book or go to www.adviceguide.org.uk

Welsh/Cymraeg
Am ffurfenni ac arw einiad ffoniwch:
0845 302 1489 am:
0845 010 0300 am:
Treth Inwcm
Treth ar Werth
Credydau Treth
Tollau
Budd-dal Plant
Eceis
Yswiriant Gwladol
Diwydiad Adeiladu
Cronfa Ymddiriedolaeth Plant
Benthyciad Myfyrrwyr
Cylffogwr

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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