Complaints
This factsheet tells you what you can do if you are unhappy with our service. We welcome complaints. We want to know how we can put things right and if we have made a mistake we want to learn from it so that we can improve our service for all customers in the future.

When to complain
If you are unhappy with our service please let us know as soon as possible. We can usually put things right quickly if you phone the person or office you have been dealing with – their phone number will be on any papers they have sent to you.

Or you could phone one of our helplines listed on the right.

Examples of things that you may not be happy with are:
• unreasonable delays
• mistakes
• how our staff have treated you.

How to complain
If the person, office or helpline have been unable to resolve your concerns, they will pass your complaint to a complaints handler.

If you’d prefer not to discuss the matter with the person or office directly, please ask for your complaint to be passed to a complaints handler straight away.

You can make your complaint by phone or in writing. If you don’t have the phone number, you can phone the appropriate HMRC helpline listed on the right.

If you want to write to us, please use the address on any papers we have sent to you. If you do not have any papers, you can find the relevant HMRC office address from the Contact us section at hmrc.gov.uk/contactus Please clearly mark your letter as a complaint so we can direct it to a complaints handler quickly. Or you can phone the relevant helpline listed on the right.

What information we need
Please include as much information as you can to help us understand and investigate your complaint. For example:
• what went wrong
• when it happened
• who you dealt with
• what effect our actions had on you
• how you would like us to put things right
• your full name and address
• any relevant reference numbers (for example, your National Insurance number, tax reference, VAT Registration Number, employer reference) so that we can identify your records quickly.

What we will do
We will treat you fairly and be impartial. 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 reply to you as quickly as we can
• let you know who to contact if you are still unhappy.

For more information please see overleaf

hmrc.gov.uk/complaints-appeals/how-to-complain/index.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 and Customs, International Trade & Excise — 0845 010 9000
Income Tax — 0845 300 0627

If you are phoning from outside the UK, please phone the overseas number of the helpline that relates to your complaint - you will find details in the Contact us section at hmrc.gov.uk

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 — 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 hmrc.gov.uk/contactus/particular-needs.htm
Putting things right
If we’ve made a mistake, we will say sorry, explain what happened and put things right as quickly as we can.
We will consider refunding any reasonable costs directly caused by our mistakes or unreasonable delays. Costs can include postage, phone charges or professional fees. Please keep your receipts if you would like us to make a refund.
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 very strict conditions in these situations, so please ask the person dealing with your complaint for more information.

Taking your complaint further
We hope the complaints handler is able to put things right, but if you are still unhappy, you can ask us to look into your complaint again. 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.adjudicators.office.gov.uk

The Parliamentary and Health Service Ombudsman
You can ask your Member of Parliament (MP) to refer your complaint to the Parliamentary and Health Service Ombudsman.
The Ombudsman is independent and will look into a complaint, usually after it has been considered by the Adjudicator.
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 would prefer to contact an independent complaints coordinator, you can phone - 020 7084 4500 or write to:
HMRC
PO Box 64353
LONDON
EC3P 3AW

The way we deal with serious misconduct is overseen by the Independent Police Complaints Commission.

Getting someone to complain for you
You can ask someone else to make a complaint for you. This person could be a professional adviser, a friend or relative, or there are many voluntary organisations that may be able to help you, such as the Citizens Advice Bureau. Go to www.adviceguide.org.uk. If you are on a low income you may be able to get help from TaxAid or Tax Help for Older People. Go to www.taxaid.org.uk or www.taxvol.org.uk. All their phone numbers are in The Phone Book.

Welsh/Cymraeg
Am ffurflenni ar weini ad arwain ffonwch:
0845 302 1489 am:
Trehid Tewch
Credydau Treth
Budd-dal Plant
Benthyciad Mynhyr
Cronfa Ymendidolaeth Plant
Benthyciad Myfyrwyr
Cyflogwr

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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