



HM Revenue
& Customs

Child Tax Credit and Working Tax Credit

Other types of help you could get

WTC6



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We have a range of services for people with disabilities, including guidance in Braille, audio and large print. For details please ask at your local HMRC office or Enquiry Centre.

If you get Child Tax Credit or Working Tax Credit you could also get other help.

I get tax credits. Can I get other help?

Introduction

This leaflet tells you about the main types of help you can get, but it may not cover everything.

This leaflet also tells you about some other help that you may be able to get even if you do not get tax credits.

If you are getting social security benefits

You may also be able to get this help if you are getting social security benefits. For more information, contact the Department for Work and Pensions at www.dwp.gov.uk, or your nearest Jobcentre Plus. In Northern Ireland, contact the Social Security Agency at www.dsdni.gov.uk or your nearest Social Security or Jobs & Benefits office.

Or you could contact your local Citizens Advice or other advice service. Their details are in *The Phone Book*.

If you are not already getting tax credits

Most families with children, and people in low-paid work with or without children, can get tax credits.

If you think you might be able to claim Child Tax Credit or Working Tax Credit or both, you can go online at www.taxcredits.inlandrevenue.gov.uk/Qualify/DIQHousehold.aspx to check.

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

- phone our Helpline on **0845 300 3900**
- textphone the Helpline (for people with hearing or speech difficulties) on **0845 300 3909**
- visit any HMRC Enquiry Centre.

Our helpline is open between 8.00am and 8.00pm every day (except Christmas Day, Boxing Day, New Year's Day and Easter Sunday).

How tax credits can get you other help

How do I find out if I can get other help?

The notice you get with your award of tax credits will clearly show your household income and key family details.

You must keep your award notice in a safe place

If you lose your award notice, phone the Tax Credit Helpline on **0845 300 3900**.

Other organisations rely on some of the information from your tax credits award and use it as a link to the services they give.

This saves:

- you having to give them the same income details again
- them having to make changes on your income that may delay getting help to you.

If you want to know more about extra help, you should contact the office that gives the help. We have shown the contact details in this leaflet. Usually you will need to make a claim for the help. They may need to see your tax credit award notice, as proof of income or as proof of your entitlement.

Remember to send your latest award notice, and ask for it to be sent back to you when your claim has been decided.

Whether you can get extra help will depend on the rules that apply to that help and may be based on the amount of tax credits you are getting. Your tax credits award notice explains how much you are getting.

For some types of help, you will need to be getting more than the family element of Child Tax Credit. The amount of the family element depends on your circumstances. You should check Part 2 of your tax credit award to see how much your family elements are. Most people get a basic family element, but if you have a child aged under one you will also get a baby element. To work out your family element you will need to add the basic and baby elements together.

What happens if my income or circumstances change?

If your income or circumstances change, your tax credit award may change.

There are some changes that you have to tell us about and it helps you and us if you tell us about other changes.

If you are not sure if you need to let us know about a change:

- phone the Tax Credit Helpline on **0845 300 3900**, or
- check out one of these guidance booklets
 - **TC600 Notes** '*How to complete your tax credits claim for 2007*' if you haven't made a claim yet or are waiting to hear about your claim
 - **TC603R Notes** or **TC603RD Notes** '*Tax Credits Renewal Pack Checklist and Guidance*' - one of these is sent out with your annual review notice.

You can find these at **www.hmrc.gov.uk**

If your tax credit award changes it might affect whether you can start to get, or still get, extra help. You should contact the office that deals with the help and tell them about the change. They will tell you if it affects your extra help.

What help could I get?

The help you could get depends on your family income and needs, and where you live. The main types of help are shown in this leaflet. Each type of help has different rules, to help those who need it most.

Help with health costs

This means:

- free NHS prescriptions
- NHS dental treatment
- NHS wigs and fabric supports
- eyesight tests
- optical vouchers (towards the cost of glasses or contact lenses)
- help with the cost of travel to receive NHS treatment under the care of a consultant.

You can get help with health costs if your gross annual income for tax credits purposes (that is, before tax and National Insurance contributions are taken off) for 2008-2009 is £15,050 a year or less **and** you are getting:

- Child Tax Credit and Working Tax Credit, or
- Working Tax Credit only which includes a disability element (for you) or severe disability element (for you or your partner), or
- Child Tax Credit and you are not eligible for Working Tax Credit.

Your gross annual income is the figure shown on the front page of your tax credit award notice. Your award notice will also show if a disability or severe disability element is included.

NHS Tax Credit Exemption Certificate

If you qualify we will automatically send your details to the Prescription Pricing Division of the NHS Business Services Authority. They will send you an NHS Tax Credit Exemption Certificate.

You will need to show your NHS Tax Credit Exemption Certificate each time you claim exemption from prescription charges or want to claim help with other health costs.

If you live in Scotland, Wales, or Northern Ireland, you will be entitled to help on the same basis and the Prescription Pricing Division will send you an NHS Tax Credit Exemption Certificate. NHS dental and eye examinations are now free to all patients resident in Scotland and other United Kingdom (UK) residents visiting Scotland. Overseas visitors to Scotland may have to pay for NHS dental and eye examinations.

Most families who qualify should receive their NHS Tax Credit Exemption Certificate within a few weeks of receiving their tax credit award.

If you are entitled to an NHS Tax Credit Exemption Certificate but have not received it before you need to get treatment, you can sign an NHS treatment form on the basis that you are entitled to a certificate. You should use your tax credit award notice as proof of entitlement.

You will not be sent an NHS Tax Credit Exemption Certificate if your income, for tax credit purposes, is more than £15,050. If your circumstances change, you should tell us straight away.

If your income rises above £15,050 a year, you can go on using your NHS Tax Credit Exemption Certificate until it runs out, but you will not be sent a new one after that date.

If your income drops to £15,050 a year or less and you have told us about the change:

- we will send you a revised tax credit award notice with the change of income shown and send your details to the Prescription Pricing Division
- the Prescription Pricing Division will then send you an NHS Tax Credit Exemption Certificate. If you need to pay any charges before you receive your revised tax credit notice you should obtain a receipt
 - form FP57 for prescriptions
 - forms FP64 and HC5 for NHS dental charges
 - form HC5 for optical charges and qualifying travel costs.

The forms will tell you how to claim your refund. If you need to pay any charge before your NHS Tax Credit Exemption Certificate arrives you can sign an NHS treatment form on the basis that you are entitled to a certificate. You should use your latest tax credit award notice as proof of your entitlement.

If you delay telling us about a drop in your income you will lose out by not getting as much tax credit as you could and you may not get help with your health care costs.

If you are not automatically entitled to an NHS Tax Credit Exemption Certificate because your annual income is above £15,050 you may still be entitled to some help with your costs through the NHS Low Income Scheme. Help with the cost is also available to people with some medical conditions.

For more information about health costs:

- general information on help with health costs is available from the Help with health costs Helpline on **0845 850 1166**
- information about Tax Credit Exemption Certificates is available on **0845 609 9299**. Please have your tax credit award notice ready so you can answer questions. This advice line does not deal with enquiries about tax credit applications or entitlement to a tax credit award.

Or see these leaflets

Country	Leaflet	From	Website	Phone
England	<p>HC11 <i>'Help with Health Costs'</i></p> <p>HC12 <i>'Charges and Optical Voucher Values'</i></p>	<ul style="list-style-type: none"> • Department of Health, Publications Orderline, PO Box 777, London, SE1 6SH • Doctors surgeries • NHS hospitals • NHS dentists • Opticians • Community pharmacy • Jobcentre Plus offices 	www.dh.gov.uk	0870 155 5455
Scotland	<p>HCS1 <i>'Are You Entitled to Help with Health'</i></p> <p>HCS2 <i>'Charges and Optical Voucher Values'</i></p>	<ul style="list-style-type: none"> • Online at the address opposite • NHS Boards • Doctors surgeries • Community Pharmacy • Dental surgeries • Citizen Advice Scotland 	www.scotland.gov.uk	0800 224 488
Wales	<p>HC11W <i>'Are You Entitled to Help with Health Costs'</i></p> <p>HC12W <i>'Charges and Optical Voucher Values'</i></p>	<ul style="list-style-type: none"> • Doctors surgeries • Community pharmacy 	www.wales.gov.uk	0870 155 5455
Northern Ireland	<p>HC11 <i>'Are you Entitled to Help with Health Costs'</i></p> <p>HC12 <i>'Charges and Optical Voucher Values'</i></p> <p>WMV:HSO1 <i>'Free Milk and Vitamins - A Guide for Families'</i></p>	<ul style="list-style-type: none"> • Doctors surgeries • Hospitals 	www.dsdni.gov.uk	0800 587 8982

Health advice

If you need health advice, phone NHS Direct on **0845 46 47** (England and Wales), **0800 587 8982** (Northern Ireland) or NHS24 on **0845 4 24 24 24** (Scotland). Please note that these advice lines do not deal with tax credit enquiries.

Sure Start Maternity Grant

Help with the cost of children

A Sure Start Maternity Grant is to help you pay for the immediate needs of a new baby. It is paid from the Social Fund as a lump sum and you do not have to pay it back. The Grant is £500 for each baby.

You may be able to get a Sure Start Maternity Grant if you or your partner:

- are pregnant and expecting a baby within 11 weeks
- have had a baby in the past three months
- have a dependent child or dependent young person who is pregnant and expecting a baby within 11 weeks or who has had a baby in the past three months
- have adopted a baby who is under 12 months old
- have, in certain circumstances, been granted a residence order by the courts in respect of a baby who is under 12 months, or
- have been granted a parental order by the courts in respect of a surrogate birth

and you are getting at least one of the following:

- Child Tax Credit at a rate higher than the family element, or
- Working Tax Credit including the disability or severe disability element.

You can claim a Sure Start Maternity Grant after the 11th week before your baby is due but no later than three months after the birth, adoption, residence order or parental order.

Do not delay making your claim for a Sure Start Maternity Grant even if you are still waiting to hear about your claim for tax credits, or if you have asked for your tax credit award to be reviewed.

If your claim for a Sure Start Maternity Grant is turned down because you are not getting tax credits, you can reclaim if you are later awarded tax credits for any day within three months of the birth. **But you must claim within three months of being awarded tax credits.** The same applies if you are awarded tax credits for any day within three months of adopting the child, or of a residence or parental order.

For more information visit the Jobcentre Plus website at **www.jobcentreplus.gov.uk** or contact Jobcentre Plus. In Northern Ireland visit the Social Security Agency website at **www.dsdni.gov.uk** or contact your nearest Social Security or Jobs & Benefits office.

Child Benefit

Child Benefit is a four weekly tax-free payment to anyone bringing up a child or young person. It is paid for each child or young person that qualifies and isn't affected by income or savings so most people who are bringing up a child or young person can get Child Benefit.

You do not have to be getting tax credits to get Child Benefit.

For more information:

- visit **www.hmrc.gov.uk/childbenefit/index.htm**
- phone the Helpline on
 - **0845 302 1444** (England, Scotland and Wales), or
 - **0845 603 2000** (Northern Ireland), or
- textphone the Helpline (for people with hearing or speech difficulties) on
 - **0845 302 1474** (England, Scotland and Wales), or
 - **0845 607 6078** (Northern Ireland).

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

Child Trust Fund

A Child Trust Fund is a savings and investment account for children.

The money saved in a Child Trust Fund account belongs to the child and can be accessed only by them when they reach age 18.

Your child will qualify for a Child Trust Fund account if:

- your child was born on or after 1 September 2002
- is not subject to any immigration restrictions, and you are receiving Child Benefit for them.

Once you have been awarded Child Benefit you will automatically be sent a voucher for £250 to open a Child Trust Fund account with.

If you are getting Child Tax Credit from the date you are awarded Child Benefit, and your household income is £14,495 or less, your child will get an extra government payment of £250.

At age seven all children will get another government payment of £250, again with an extra £250 for children in lower income families.

For more information:

- visit www.childtrustfund.gov.uk or
- phone the Helpline on **0845 302 1470**
- textphone the Helpline (for people with hearing or speech difficulties) on **0845 366 7870**.

The Helpline is open from 8.00am to 8.00pm every day (except Christmas Day, Boxing Day and New Years Day).

Guardian's Allowance

You may be able to get Guardian's Allowance if you are bringing up a child because their parents have died (or in some circumstances where one parent has died).

You do not have to be the child's legal guardian to get Guardian's Allowance and you do not have to be getting tax credits, but you must be getting Child Benefit for the child.

For more information:

- visit www.hmrc.gov.uk/guardians-allowance/ga-key.htm
- phone **0845 302 1464**
- textphone (for people with hearing or speech difficulties) on **0845 302 1474**.

The Helpline is open from 8.30am to 5.00pm, Monday to Friday (except Bank Holidays).

Healthy Start

Healthy Start provides free vitamin supplements and weekly vouchers you can use to buy cow's milk, fruit, vegetables or infant formula.

The vouchers are for:

- pregnant women
- children under four years old in qualifying families.

The vitamin supplements are for:

- pregnant women
- women with babies under a year old
- children over six months old and under four years old in qualifying families.

Women with children under four years old qualify for help if they are in families getting:

- Income Support
- Income Based Jobseekers Allowance
- Child Tax Credit (without Working Tax Credit) and a family income of £15,575 or less.

If you get Child Tax Credit for a child under four, don't get Working Tax Credit, and your income is less than £15,575 we will automatically tell the Healthy Start Issuing Unit that you are eligible for Healthy Start vouchers and vitamins. If you have not already applied for Healthy Start, the Issuing Unit will then send you an application form. But you don't need to wait for them to send you a form - you can get one yourself. If you qualify, the sooner you apply the sooner you can start getting free vouchers and vitamins.

All pregnant women under 18 years old also qualify whether or not they get benefits or tax credits.

To apply for Healthy Start, complete the application form in leaflet HS01. You can get one from:

- the Healthy Start website www.healthystart.nhs.uk
- the Department of Health Publications Orderline, phone **0870 155 5455**, or
- your GP surgery.

You must get the form signed by a health visitor or midwife.

Free school meals

If you are responsible for a child who attends a local authority maintained school in England and Wales, or a local authority school in Scotland, or a grant-aided school in Northern Ireland, you could get free school meals for them if you:

- get Child Tax Credit but not Working Tax Credit, **and**
- have a family income for tax credit purposes at or below £15,575 a year.

To claim free school meals in England and Northern Ireland, contact your local authority, see page 12. They will ask to see your tax credit award for proof of entitlement.

Help with the cost of school uniforms

Contact your local authority education department, see page 12, to ask if you can get financial help towards the cost of school uniforms.

In Wales, if your child is starting their first year of secondary school and qualifies for free school meals, you will receive a grant of £85.

Free school transport

If you are getting free school meals, or maximum Working Tax Credit, your child may be able to get free school transport.

For further information contact your local authority education department, see page 12. You can use the Department for Children, Schools and Families website at www.dcsf.gov.uk to find out contact details for your local authority.

If your entitlement to free school meals, or maximum Working Tax Credit, stops, you should tell your local authority education department as your entitlement to free school transport may be affected.

To find contact details for your local authority

Country	Contact	Website
England and Wales	Department for Children, Schools and Families (DCSF)	www.dfes.gov.uk/localauthorities/index.cfm
Scotland	Convention of Scottish Local Authorities	www.cosla.gov.uk
Northern Ireland	Education and Library Board	www.education-support.org.uk

Information is also available in *The Phone Book*:

- in England, Scotland and Wales under 'Local Education Authority'
- in Northern Ireland under 'Education and Library Boards'.

Help with childcare

You may be able to get help with childcare and information about childcare providers from your Childcare Information Service. Contact them on **0800 234 6346** or visit www.direct.gov.uk Our leaflet '*Help with the costs of childcare. Information for parents and childcare providers*' (WTC5) has information that you might find useful.

Education Maintenance Allowance (EMA)

EMA is an allowance to support young people who are continuing in learning after the age of 16.

EMA:

- is available to young people who are about to leave, or have already left, compulsory education and are in a household whose income in the tax year 2007-2008 was below £30,810
- is a weekly payment of £10, £20 or £30 depending on household income, with bonuses if students remain on their course and make good progress
- is available for both academic and vocational courses, at school or college and to Programme Led Apprentices and young people on LSC-funded E2E programmes
- does not affect other benefits paid to parents, carers or students
- does not affect students' part-time earnings.

For more information visit the EMA website www.direct.gov.uk or phone the EMA Helpline on **0808 101 6219**.

In Northern Ireland visit www.delni.gov.uk

Please note there are differences in Scotland. If you live in Scotland, for further information contact your local authority or visit www.emascotland.com

Student support

Information about student support and hardship loans (hardship funds in Scotland) is available from student welfare officers

Country	Contact	Website
England and Wales	Your local authority education department	www.dcsf.gov.uk
Scotland	<ul style="list-style-type: none"> • Student Awards Agency for higher education • Local college for further education 	www.direct.gov.uk
Northern Ireland	Department for Employment and Learning	www.delni.gov.uk

Help with your home costs

Metered water charges in England and Wales

In England and Wales, you may be able to get help with your water bill if you:

- pay for your water on a meter, and
- get Child Tax Credit at a higher rate than the family element, or
- get Working Tax Credit

and:

- you are responsible for three or more children or young persons under 19, or
- you or your child have a medical condition that causes significant extra water use.

If you think you may qualify for this help, contact your local water company for more details. You can find their telephone number on your water bill or in *The Phone Book* under 'Water Authority'.

For more information on 'Help for people receiving benefits or tax credits' visit the DEFRA website at www.defra.gov.uk

Essential house repairs or improvements

If you get Child Tax Credit at a higher rate than the family element or get Working Tax Credit, you could get help with the cost of essential repairs or improvements to your home. To find out if you qualify for assistance, contact your local authority/ Northern Ireland Housing Executive (NIHE www.nihe.gov.uk). Their details should be in *The Phone Book*.

Home energy efficiency schemes

You may be able to get help to improve the insulation or heating in your home. For further information and to check your entitlement

Country	Contact	Lines open
England	Warm Front 0800 316 6016	weekdays 8.30am to 8.00pm
Scotland	Warm Deal 0800 316 6009	weekdays 8.30am to 7.00pm
Wales	HEES Wales 0800 316 2815	weekdays 8.30am to 5.30pm
Northern Ireland	Warm Homes 0800 181 667 or email information@detini.gov.uk	weekdays 8.30am to 5.30pm

Energy Efficiency Commitment

The Energy Efficiency Commitment requires electricity and gas suppliers to meet a target for improving domestic energy efficiency.

To achieve this, suppliers promote energy efficiency measures to consumers, including insulation, low energy lamps, energy efficient boilers and low energy appliances.

Suppliers have complete freedom in the type of measures they promote but they must direct at least 50% of energy savings to a priority group of low-income consumers. This help can be significant and might cover the whole cost of these measures. If you get Child Tax Credit or Working Tax Credit, and your income for tax credit purposes is less than £14,600, you will be in the priority group.

For the Energy Efficiency Commitment contact any gas or electricity supplier.

Other help

Funeral payment

You can claim a funeral payment if you are getting:

- Child Tax Credit at a higher rate than the family element, or
- Working Tax Credit including the disability element or severe disability element.

You can apply for a funeral payment any time after the date the person died and up to three months after the date of the funeral, which must usually be in the UK. It must be reasonable for you to take responsibility for the costs. Your entitlement may be affected by any other means of paying for the funeral, and may have to be paid back out of the estate of the person who has died.

For more information visit the Jobcentre Plus website at www.jobcentreplus.gov.uk or contact Jobcentre Plus. In Northern Ireland visit the Social Security Agency website at www.dsdni.gov.uk or contact your nearest Social Security/Jobs & Benefits office.

Court fees

In England and Wales, you may be able to get help with the cost of paying fees for civil and family proceedings in the High Court, county courts and magistrates' courts.

You will not have to pay a court fee if you:

- receive Working Tax Credit provided you are **not** receiving Child Tax Credit, or
- your gross annual income doesn't exceed a specified limit **and** you receive
 - a combination of Working Tax Credit and Child Tax Credit, or
 - Child Tax Credit only.

A leaflet **EX160A – Court fees – Do I have to pay them?**

- explains the gross annual income specified limits and how to apply for a free concession. The leaflet is available from court offices.

For more information contact Her Majesty's Court Service Customer Service Unit on **0207 189 2000** or visit **www.hmcourts-service.gov.uk**

Legal costs

If you are getting legal assistance from a solicitor you may be able to get help with the costs of that legal assistance (advice and representation) for civil cases including:

- family law and mediation
- social welfare issues, and
- issues of fundamental rights or social exclusion.

In England and Wales

Civil Public Funding (formerly Legal Aid) provides different types of legal help depending on your income and whether you pass a merits test.

A solicitor, or member of a law centre or Citizens Advice, will be able to tell you whether you have reasonable cause of action and whether you will be eligible for public funding.

Information about which solicitors undertake publicly funded work is available from the Community Legal Service Directory on **0845 345 4345** or visit **www.clsdirect.org.uk**

In England and Wales Civil Public Funding is available, for more information:

- phone the Community Legal Service Directory on **0845 608 1122**
- visit the Community Legal Service website at **www.clsdirect.org.uk**
- visit Citizens Advice website at **www.citizensadvice.org.uk**

In Scotland

Advice and Assistance enables you to get professional legal advice from a solicitor, or where appropriate, by counsel, on any matter of Scots law depending on your income. This does not usually cover a solicitor representing a client in court or at a tribunal.

Only the Scottish Legal Aid Board, through a solicitor, can grant Civil Legal Aid. If you apply for Civil Legal Aid, the Scottish Legal Aid Board will carry out a full assessment of your financial situation and will tell you if you are eligible.

For more information contact:

- a Scottish solicitor who does legal aid work - in *The Yellow Pages* under 'Solicitors'
- the Scottish Legal Aid Board Helpline on **0845 122 8686** or at **www.slab.org.uk**
- Citizens Advice Scotland - to find your nearest bureau visit **www.cas.org.uk**

These leaflets:

- *Guidance for opponents in civil legal aid cases*
- *Criminal legal assistance if you are in custody*
- *Criminal legal assistance if you are not in custody*

are available from the Scottish Legal Aid Board on **0131 226 7061** or online at **www.slab.org.uk**

Solicitors who undertake legal aid work usually display the Scottish legal aid logo. You can also find solicitors who do legal aid work in *The Yellow Pages* or by contacting the Law Society of Scotland on **0131 226 7411** or at **www.lawscot.org.uk**

In Northern Ireland

Legal Advice and Assistance covers preliminary advice and assistance from a solicitor.

Civil Legal Aid allows legal representation by a solicitor or counsel in civil proceedings in the courts in Northern Ireland. You should apply through your solicitor to the Law Society through the Legal Aid Committee and the Legal Aid Department.

To qualify, you must have reasonable grounds for bringing or defending a case and your disposable income and capital must not exceed certain limits.

Criminal Legal Aid is granted at the discretion of the courts in Northern Ireland and is provided free to defendants if it is desirable, in the interests of justice, to do so.

For more information on legal aid in Northern Ireland, contact:

- a solicitor who does legal aid work - in *The Yellow Pages* under 'Solicitors'
- Citizens Advice - to find your nearest bureau visit www.citizensadvice.co.uk
- the Legal Services Commission on **0289 040 8888** or visit www.nilsc.org.uk
- the Law Society of Northern Ireland on **0289 023 1614** or visit www.lawsoc-ni.org

Solicitors who undertake legal aid work usually display the legal aid logo.

Prison visits

If you get:

- Child Tax Credit, or
- Working Tax Credit with a disability element and
- have an annual income of £16,642 or less

you may be able to get help with the cost of visiting a close family member or partner or, in certain circumstances a friend, who is being held in prison.

To find out if you can get help, or to make a claim, contact The Assisted Prison Visits Unit or (in Northern Ireland) contact your nearest Social Security/Jobs and Benefits office. They will need to see your original tax credit award for proof of entitlement.

Information about assisted prison visits is available

In England, Scotland and Wales:

- phone the Helpline on **0845 300 1423** (Monday to Friday 10.15am to 11.45am and 2.15pm to 3.45pm)
- textphone the Helpline (for people with hearing or speech difficulties) on **0845 304 0800** (times as above)
- visit the HM Prison Service pages at **www.hmprisonservice.gov.uk**
- email **assisted.prison.visits@hmps.gsi.gov.uk** (include your name and address when requesting an application pack).

In Northern Ireland contact your local Social Security/Jobs & Benefits office.

An '*Assisted Prison Visits Information pack*' is available from:

- the Assisted Prison Visits Unit
PO Box 2152
Birmingham
B15 1SD
- phone **0121 626 2206**
- Prisons or Prison Visitors' Centres.

HM Revenue & Customs commitment

Customer Service

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, and
- treat your affairs in strict confidence within the law.

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

Customers with particular needs

We offer a range of facilities for customers with particular needs, including:

- wheelchair access to nearly all HMRC Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - BT Typetalk
 - 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 complete details please:

- go online at www.hmrc.gov.uk/ or
- contact us. You will find us in *The Phone Book* under HM Revenue & Customs.

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

HM Revenue & Customs, Customer Information Team
March 2008 © Crown Copyright 2008

Printed by RR Donnelley March 08 5010262



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