



Tax credits examinations

The check

Every year we check thousands of tax credits claims to make sure that

- we are paying the right amount of tax credits based on claimants' income and circumstances, and
- we are running the tax credits system fairly and efficiently.

About your check

To help us to get a picture of your household, we may ask you for things like bank statements, payslips, household bills and details of your income and circumstances. We can also ask employers and childcare workers for information.

Mistakes

We will only charge you a penalty if you have

- negligently given incorrect information, or
- not told us about a relevant change in circumstances in time, see opposite.

If we do not hear from you

You must tell us if you cannot give us the information or explain why there is a delay. If you do not send us the information by the date on the letter we can reduce or stop your tax credits. You might also have to pay a penalty.

Asking someone to help you

If you would like independent help, you can ask a friend, a professional adviser or an organisation like Citizens Advice to help you. You can also ask them to talk to us on your behalf, but we cannot talk to anyone without your permission.

If you do ask someone to help you, please write to us and tell us the

- name and address of the person, or
- address and contact details of the organisation acting on your behalf.

Co-operation

The extent to which you co-operate and provide us with information is entirely up to you. You should remember that the level of your co-operation could affect the amount of any penalty.

If you are not sure whether to give us the information, we suggest you get independent advice before deciding what to do. We may decide to reduce or stop your tax credits payments based on the information we hold.

These notes describe in general terms what is likely to happen. If you would like more details, please contact the HM Revenue & Customs office shown on the covering letter.

Help

If you have any questions or you would like more details please contact the office in the covering letter.

Relevant changes in circumstances - a brief reminder

You must tell us **within one month** if

- you get married, become a civil partner or become part of a couple and live together as husband and wife or as civil partners
- you stop being part of a married couple, civil partnership or a couple living together as husband and wife or as civil partners
- your childcare costs go down by £10 a week or more
- you stop paying childcare
- you or your partner leave the UK for more than eight weeks
- your usual working hours change so that you work less than 16 or 30 hours a week. For couples with children it is your joint working hours that count towards the 30 hours
- you have been on strike for more than 10 days
- one of your children leaves the family and moves to live with someone else
- a child or young person dies
- a child or young person you are responsible for stops qualifying for support, for example they
 - leave non-advanced full-time education or approved training before they reach 20
 - start to have their training provided under a contract of employment
 - stop being registered with a careers service, or the Connexions Service or equivalent
 - start to claim Income Support, Incapacity Benefit, income-based Jobseeker's Allowance, Child Tax Credit or Working Tax Credit in their own right.

You should also tell us about any other changes which you think might affect your entitlement.

Child Benefit

If you are claiming Child Benefit, any changes to your family circumstances may affect the amount of your benefit.

Your rights

You have the right to appeal if we

- ask you to pay a penalty, or
- amend your award.

We will tell you how to appeal in the letter telling you what we have done.

You can get more information about how to appeal by reading our leaflet '*How to appeal against a tax credits decision or award WTC/AP*', which you can get from any HM Revenue & Customs Enquiry Centre or online at

www.hmrc.gov.uk/leaflets/wtc_ap.htm

HM Revenue & Customs commitment

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.

Getting advice

You can get advice from a professional adviser or organisation. You can also ask Citizens Advice. You can find them in *The Phone Book*.

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/enq/index.htm, or
- contact us. You will find us in *The Phone Book* under HM Revenue & Customs.

Open Government

The New Tax Credit Claimant Compliance Manual contains more details about our work in this area. You can see it

- online at www.hmrc.gov.uk/manuals/ccmanual/index.htm, or
- in any HMRC Enquiry Centre. The address is 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.

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HM Revenue & Customs

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