



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.

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, see opposite.

If we do not hear from you

If you do not send us the information by the date on the letter or explain why there is a delay, we will

- explain our powers under the legislation (Section 16 Tax Credit Act 2002)
- tell you what we intend to do
- tell you about any penalties we may charge you for not co-operating.

If you still do not provide the information we require, we may stop, reduce or not pay your award.

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 Bureau to help you. You can also ask them to talk to us on your behalf, but we cannot do this 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.

We may decide, based on the information we hold, to reduce or stop your tax credits payments. If you are reluctant to co-operate, we suggest you get independent advice before deciding what to do.

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

Tax Credits Helpline

Open from 8am-8pm seven days a week

- in Great Britain **0845 300 3900**
(textphone **0845 300 3909**)
- in Northern Ireland **0845 603 2000**
(textphone **0845 607 6078**).

Getting advice

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

Relevant changes in circumstances

You must tell us **within three months** if

- you get married or become part of a couple and live together as husband and wife
- you stop being part of a married couple or a couple living together as husband and wife
- 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 8 weeks (12 weeks in certain circumstances).

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

- against any penalties, and
- if you disagree with the amount of your award.

We will tell you how to do this at the time.

You can get more information about how to appeal by reading our leaflet WTC/AP 'How to appeal against a tax credits decision or award', which you can get from any Inland Revenue Enquiry Centre or online at www.inlandrevenue.gov.uk/pdfs/wtc_ap.htm

Customer Service

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.

You can expect us to 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.

Our commitment to you

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.

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. Ask for our leaflet 'Putting things right. How to complain', which is also available online at www.inlandrevenue.gov.uk

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 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

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

Open Government

The Tax Credit Manuals contain more details about our work in this area.

You can see them

- online at www.inlandrevenue.gov.uk/manuals/ccmmanual/index.htm, or
- in any Inland Revenue Enquiry Centre. The address is in The Phone Book under Inland Revenue.

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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