

# 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 customers' income and circumstances
- running the tax credits system fairly and efficiently.

If we check your current tax credits claim, it is known as an 'examination'.

## About your check

To help us 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 providers for information.

If we ask you for any original documents, including passports or other identity documents, we will return them to you securely. If we believe that any documents you send to us are not genuine, we may keep them.

## 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 our letter, we can reduce or stop your tax credits. You may also have to pay a penalty.

## Mistakes

We will not charge you a penalty if you:

- tell us about a relevant change in circumstances in time, see opposite
- take reasonable care to give us correct information on your claim. We will not charge a penalty if you took care with your claim, but still made a mistake.

## 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 give us information is entirely up to you.

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.

## 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 part of a couple living 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 for 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 are laid off
- you have been on strike for more than 10 days
- a child or young person you are responsible for
  - leaves the family to live with someone else, or
  - dies
- a child or young person you are responsible for stops qualifying for support, for example they
  - leave full time non-advanced education or approved training before the age of 20
  - start to have their training provided under a contract of employment
  - start paid work (usually for more than 24 hours a week)
  - stop being registered with a careers service, Connexions or equivalent
  - start to claim Income Support, Incapacity Benefit, Jobseeker's Allowance, Employment and Support 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.

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## Child Benefit

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

### Your rights

You have the right to appeal if we:

- change your award
- ask you to pay a penalty, or
- charge interest on your overpayment.

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

Our leaflet WTC/AP *What to do if you think our decision is wrong* gives more information about how to appeal. If you want to get a copy online you can go to [www.hmrc.gov.uk/leaflets/wtc\\_ap.pdf](http://www.hmrc.gov.uk/leaflets/wtc_ap.pdf)

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## Your rights and obligations

*Your Charter* explains what you can expect from us and what we can expect from you. For more information go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter)

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## Putting things right

If you are not satisfied with our service, please let us 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 such as 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 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
- the services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

For full details please:

- go online at [www.hmrc.gov.uk/enq/index.htm](http://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 Claimant Compliance Manual contains more details about our work in this area. You can see it online at [www.hmrc.gov.uk/manuals/ccmmanual/index.htm](http://www.hmrc.gov.uk/manuals/ccmmanual/index.htm)

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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