

Tax credits - suspension of payments

You have not given us the information we asked for to support your tax credits claim.

What will happen if you do not contact us?

It is very important you give us the information we need, or tell us about any difficulties you have providing it. If you do not send us this information we may suspend your tax credits payments.

If we suspend your payments and you still do not give us this information, we may stop or reduce your tax credits. You may then have to pay back any tax credits that you have already been paid. It is therefore very important that you contact us.

If you are not sure what to do we suggest you take independent advice before you decide.

Difficulties supplying information

If you have a good reason for not giving us the information, let us know. We will listen to what you say and, if you cannot provide the information, or if it does not exist, we will work with you to find alternatives.

A good reason for not providing information might be that:

- your documents have been lost through fire, flood or theft and you cannot replace them in time or
- you have a serious illness or other personal circumstances that prevents you from sending the information.

A good reason is **not** that you have been too busy to send us the information.

Your rights and obligations

You do not have the right to appeal against our decision to suspend your payments. However, you do have the right to appeal if we later decide to reduce or stop your award. Our leaflet WTC/AP *What to do if you think our decision is wrong* gives more information about how to appeal. To get a copy you can go to

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

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**

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.

These notes describe in general terms what is likely to happen. If you would like more details, please contact the HMRC 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.

Getting advice

You can get advice from a professional adviser or organisation, for example, 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 complete details please:

- go online at
 - www.hmrc.gov.uk/enq/index.htm
- phone the helpline on 0845 300 3900
- textphone the helpline (for people with hearing or speech difficulties) on 0845 300 3909.

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

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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