

What to do if you think your Child Tax Credit or Working Tax Credit is wrong

This factsheet tells you how you can appeal against a Child Tax Credit or Working Tax Credit decision or penalty.

If you're not happy with a tax credits decision, you may have the right to appeal.

You'll normally have to appeal within 30 days of the date of our decision.

Before you appeal

It's always worth trying to reach an agreement with us before making a formal appeal.

This way, if we agree our decision is wrong, we can make sure it's changed for you.

If you still don't agree with our decision, you may be able to appeal, but your appeal normally still has to be within 30 days of the date of our decision.

Can you appeal?

The decision letter we sent you will tell you if you can appeal. You can appeal when:

- you think a decision is wrong
- your award doesn't take into account a change of circumstances
- your award is reduced or has stopped
- you don't agree with a penalty notice
- you've been charged interest.

When you can't appeal

You can't appeal against a decision asking you to pay back an overpayment. But, you can appeal if you think the amount of tax credits you were awarded in the first place was wrong.

Although you can't appeal against a decision asking you to pay back an overpayment, **you can** dispute this if you think that we made a mistake or gave you wrong advice. You have up to three months from the date we sent you our **final** decision that you have been overpaid to dispute recovery of that overpayment.

You can do this by:

- filling in form TC846 *Tax credits overpayment*, go to [hmrc.gov.uk/forms/tc846.pdf](https://www.hmrc.gov.uk/forms/tc846.pdf) or if you do not have access to the internet phone our helpline
- writing to us at the address shown under **Help**.

If you are having difficulty paying back an overpayment, you can ask us to look again at the payments we've asked you to make. Our leaflet COP26 *What happens if we've paid you too much tax credits?* tells you more about this and how to dispute recovery of an overpayment including the time limits. Go to [hmrc.gov.uk/leaflets/cop26.pdf](https://www.hmrc.gov.uk/leaflets/cop26.pdf) or if you do not have access to the internet phone our helpline.

Who can appeal?

Usually the person who made the claim or who's been getting the tax credits can appeal. If you claim as a couple, only one of you needs to appeal.

You can ask an independent adviser to help you. If you're an appointee and claim tax credits for someone else, you can appeal for them.

Help

If you would like more help:

- go to [hmrc.gov.uk/taxcredits](https://www.hmrc.gov.uk/taxcredits)
- phone our helpline on **0345 300 3900**
- textphone the helpline (for people with hearing or speech difficulties) on **0345 300 3909**
- write to us at
Tax Credit Office
PRESTON
PR1 4AT.

For our opening hours go to [hmrc.gov.uk](https://www.hmrc.gov.uk) or phone us.

When you get in touch with us, please tell us:

- your full name
- your National Insurance number and
- your daytime phone number.

Independent advice

You can get help and free independent advice from a number of different organisations, for example:

Citizens Advice:

- for England, Wales and Northern Ireland go to [citizensadvice.org.uk](https://www.citizensadvice.org.uk) or
- for Scotland go to [cas.org.uk](https://www.cas.org.uk)

The Community Legal Advice for England and Wales:

- phone **0845 345 4345**
- textphone the helpline (for people with hearing or speech difficulties).

Some of the organisations also have local offices which are listed:

- in the business section of *The Phone Book*
- in *Yellow Pages*
- at the library.

You can also get advice from:

- your trade union
- a solicitor, an accountant or a tax adviser (but you'll have to pay for this).

If your circumstances change

If anything changes that could affect your payments, you must let us know straightaway. Don't wait for the appeal hearing.

How to appeal

Your appeal needs to be in writing.

You can:

- complete and send the attached appeal form to us or
- send us a letter
 - give your name
 - you must write **Appeal** and give your National Insurance number at the top of the letter
 - tell us the date shown at the top of the decision letter and
 - tell us what you think is wrong and which decision you are appealing against.

Please send your completed appeal form or letter to the address on the decision letter or the address shown under **Help** on page 1.

Deadline for appeals

Normally, you have to appeal within 30 days of the date of our decision. In special cases we'll give you more time but you need to tell us your reason for making a late appeal. We can't accept an appeal dated 13 months or more after the date of our decision. If we cannot accept your late appeal we will pass your request to an independent tribunal to decide.

What happens next?

We'll check the decision and explain it to you. If you are happy with the explanation, you'll need to withdraw your appeal. If you do not agree, your case can go to an independent tribunal.

The tribunal will be run by one of the following, depending on where you live:

- for England, Scotland and Wales - HM Courts & Tribunals Service
 - go to justice.gov.uk
- for Northern Ireland - the Appeals Service
 - go to dsdni.gov.uk

We will write to you to explain the law and the facts we used to make the decision on your appeal. If your appeal is being dealt with by HM Courts & Tribunals Service, they will also send you or your representative a copy of our response.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them. We may get information about you from others, or we may give information to them.

If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.

Withdrawing the appeal

You can withdraw your appeal at any time by:

- phoning our helpline
- writing to us at the address on the decision letter or the address shown under **Help** on page 1
- contacting the HM Courts & Tribunals Service or Appeals Service if your appeal has been sent to them.

Yr laith Gymraeg

Ffoniwch **0300 200 1900** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Complaints

For information about our complaints procedure go to hmrc.gov.uk and under *Quick links* select *Complaints & appeals*.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to hmrc.gov.uk/charter

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone helplines if you need these services.

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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Please **fill in this form** if you want to **appeal** against your tax credits decision.
Do not use this form if you want to dispute our decision to recover a tax credits overpayment.

About you

1 Full name
 Title - enter Mr, Mrs, Miss, Ms or other title

 Surname

 First name(s)

2 Address

 Postcode

3 Daytime phone number *including national dialling code*

4 Date of birth DD MM YYYY

5 National Insurance number

6 Do you have a representative helping you with your appeal?
 No If No, go to question 10
 Yes If Yes, please give us their details below
 Their full name

 Their address

 Postcode

7 Please sign here to authorise this person to act for you

8 Do you want all correspondence to be sent to your representative?
 No Yes

9 Will your representative be helping you at the Appeals Tribunal hearing?
 No Yes

10 I am appealing against the decision dated DD MM YYYY

This is the date on the decision letter we sent you.

11 Have you or your partner, if you have one, also appealed against a Child Benefit decision?
By partner we mean a person you are:
 • married to
 • in a civil partnership with
 • living with as if you are married or in a civil partnership.
 No Yes
If Yes, what was the date of the Child Benefit appeal?
 DD MM YYYY

Your appeal

Please use the space on the next page to tell us **why you do not agree with the decision.**

Remember

- You need to say why you think the decision is wrong. If you think that the information we have is wrong, please tell us what you believe is the right information.
- If you are appealing against more than one decision, please tell us the date of each one, and give reasons why you disagree with each one.
- If you are appealing more than **30 days** after the date of our decision, please say why your appeal was delayed.
- If you need more space, use another sheet of paper.
- Please put your name and National Insurance number and write **Appeal** at the top of any extra sheets of paper.

