

Complaints and putting things right

This factsheet tells you what you should do if you are unhappy with our service or the way we have treated you.

Usually, a phone call to the person or office you have been dealing with will allow us to put things right quickly. Their number will be on any papers they have sent.

However, if you are still unhappy, or you would like to deal with someone else, then you may want to complain.

How to complain

The best way for you to complain is to tell the person you are dealing with that you wish to make a complaint. They will refer your case to the Complaints Manager for the office you have been dealing with, who will acknowledge your complaint. Alternatively you can phone or write to the number or address on any papers we have sent you. It will help if you write 'COMPLAINT' in bold at the top of your letter. If you do not know who should deal with your complaint, phone one of our main Helplines who will help to direct your case to the appropriate office. They are listed on the right hand side of this page.

Tell them as much as you can about your complaint, including

- what went wrong
- when it happened
- who you dealt with
- how you would like it settled.

Also give them any reference numbers, for example your National Insurance number or VAT registration number.

How we handle your complaint

After your complaint has been received by our Complaints Manager we will

- tell you the name of the person handling your complaint and how to contact them
- look thoroughly into your complaint
- deal with your complaint confidentially
- try to resolve your complaint and give you a response as quickly as possible
- tell you who to contact if you remain unhappy.

We will

- treat you no differently because you have complained
- treat you fairly and with respect.

HM Revenue & Customs aim to give you the best possible service at all times.

Contacting us

If you do not know which office should deal with your complaint, phone one of our main Helplines who will help you.

If your complaint is about

Tax credits

phone **0845 300 3900**

Self Assessment

phone **0845 900 0444**

National Insurance contributions

phone **0845 302 1479**

Child Benefit

phone **0845 302 1444**

VAT, Excise, travel and Customs

phone **0845 010 9000**

If your complaint is about income tax in general, phone the number on any papers you have been sent, for example, a Notice of Coding.

Don't stop paying

While we are dealing with your complaint, you should continue to pay HM Revenue & Customs bills on time. If you stop or delay your payments you may be charged interest or penalties.

Formal appeal

If you are disputing

- the amount of tax or other charges we have asked you to pay
- a formal decision, or
- us seizing anything from you

you might need to make a formal appeal. We can tell you how to do this.

Getting advice

You can get advice from a professional adviser or organisation. You can also get free advice from a Citizens Advice Bureau. You will find them in The Phone Book or visit www.adviceguide.org.uk

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Taking your complaint further

If you are unhappy with our response you can ask us to look at your complaint again. A senior officer who has not been involved will

- take a fresh look at it and how we have handled it
- give you a final decision.

This ends our complaints process. But if you are still unhappy you can ask the Adjudicator to look into your complaint. We will tell you how to do this when we give you our final decision.

The Adjudicator is a fair and unbiased referee, independent of HM Revenue & Customs, and provides their service free of charge.

The Adjudicator will only look at your complaint after we have had a chance to resolve it.

You can at any time ask your Member of Parliament (MP) to take up your case, or refer your complaint to the Parliamentary Ombudsman. The Ombudsman will normally expect you to have had your complaint already considered by us and by the Adjudicator.

Making amends

If things have gone wrong we will

- say sorry and put things right
- explain what went wrong
- consider refunding your reasonable costs directly caused by our mistakes or unreasonable delays.

Please tell us about these costs as soon as you can, and keep any receipts as we may ask to see them.

Costs could include

- postage
- phone calls
- professional fees.

If you think our actions have affected you particularly badly, causing you worry or distress, tell us straight away. We may be able, in some cases, to make a payment to apologise.

Where our mistakes or delays in using information you give us means that you get a late bill for income tax, Capital Gains Tax, or an overpayment of tax credits, we may not collect the full amount that you owe. However, strict conditions apply. The person dealing with your complaint can give you more information.

Complaints about serious misconduct by HM Revenue & Customs staff

Allegations of very serious misconduct by our staff, such as assault or corruption, are dealt with by the Independent Police Complaints Commission (IPCC). The IPCC only has authority for incidents occurring in England and Wales. If the incident occurred in Scotland or Northern Ireland, ask any Complaints Manager for further information.

Parliamentary Ombudsman

The Ombudsman is independent of government. Their service is free of charge. If we do not give you a satisfactory answer to your complaint, ask your MP to send your complaint to the Ombudsman. For more information visit their website www.ombudsman.org.uk

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 Tynetalk
 - 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 visit www.hmrc.gov.uk/enq or contact us. You will find us in The Phone Book under HM Revenue & Customs.

Independent Police Complaints Commission (IPCC)

The IPCC is independent of HM Revenue & Customs. For further information visit the IPCC website www.ipcc.gov.uk/index/complaints.htm