

ACTION POINTS

Exercise your rights

You can appeal or complain if things go wrong or you're unhappy about a decision.

Claim what's yours

You could be entitled to compensation for mistakes made by Revenue & Customs.

Remember your duties

You must keep records and you are responsible for the accuracy of all information you give.

You and your rights

How to challenge Her Majesty's Revenue & Customs if something goes wrong

Whether you have a problem over the amount of tax you've been asked to pay or you're unhappy with the service you've received, there are procedures to put things right. There are codes of practice for Revenue & Customs to follow when dealing with taxpayers in certain situations – see 'More help', p10.

RESOLVING PROBLEMS

The route to follow depends on the nature of your complaint.

Disputes about tax

If you disagree with a Revenue & Customs' decision about how much tax you have to pay, you can appeal. You can appeal against any such

decision, whatever type of tax it relates to. Use our step-by-step guide on 'How to complain', p10.

If you're not sure whether you can appeal, your tax office or local enquiry centre (see 'Where to get advice', right) will be able to advise. Appeals about tax credits awards follow a different procedure (see p41), as do appeals about VAT.

Complaints about service

If your problem relates to the way Revenue & Customs is dealing with your affairs, you can complain. For example, you may want to complain about delays or mistakes or poor or misleading advice. See our step-by-step guide on 'How to complain', p10.

COMPENSATION

You're entitled to claim reasonable costs you've had to pay as a direct result of a mistake by Revenue & Customs – such costs include postage, travelling expenses or professional fees. And if you have suffered worry and distress, you can claim compensation (payments are usually from £25 to £500). Revenue & Customs may pay additional compensation where it has handled a complaint badly or taken an unreasonable time to deal with it. The independent adjudicator (see 'How to complain', p10) can recommend Revenue & Customs pays costs and compensation.

WHERE TO GET ADVICE**TAX ENQUIRY CENTRES**

If you want to discuss your tax affairs at an office within easy reach of your home or workplace, you can visit your local tax enquiry centre (under 'Inland Revenue' in the phone book). Your tax enquiry centre will pass queries it can't resolve to the relevant tax office.

TAX OFFICES

Alternatively, you can contact your own tax office direct. If you are an employee or your main income is a pension from a former employer, your tax office will depend on the location of the main office of your employer or whoever pays your pension. If you're self-employed, you will be dealt with by a tax office locally. If you're unemployed, you remain with your last tax office. Your local tax office will be able to tell you which tax office deals with your affairs or, if you're employed, ask your employer.

Warning

You are responsible for the accuracy of all information you give, even if you have an accountant or a tax adviser.

HOW TO COMPLAIN AT A GLANCE

Follow the advice in our step-by-step guides if you have a problem with Revenue & Customs

Complaints about the amount of tax you should pay		Complaints about service you received	
If you disagree with the amount of tax you've been asked to pay	Write to the address on the notice of decision, saying you want to appeal to the general or special commissioners (see below). Your appeal must reach HMRC no later than 30 days from the date on the notice. HMRC will contact you to try to sort the matter by mutual consent. Most cases are resolved this way.	If you have a complaint about service	Start by raising it with the person who has been dealing with your case.
		If you are still unhappy	Ask for contact details of the customer relations or complaints manager. Say what has gone wrong and what you want done. Include the last reference number, plus your full name, address and phone number and your National Insurance number.
If you still can't agree with Revenue & Customs	HMRC will pass your case to independent commissioners. General commissioners deal with most complaints, special commissioners with more complicated ones – you or HMRC may ask for your case to be heard by special commissioners. You can be represented by someone such as a lawyer or tax specialist (but see 'Warning', p9, and 'Tip', below).	If your complaint remains unresolved	Ask the director responsible for the office concerned to review your complaint – your tax office will have details.
If you don't agree with the commissioners' decision	You can ask the commissioners to review their decision if: there was an administrative error that you believe affected the outcome; you couldn't attend the hearing; or the commissioners didn't see all the information. You can also appeal to the High Court (Court of Session in Scotland; Court of Appeal in Northern Ireland) on a point of law – but this can be very costly if you lose.	If the director cannot help	Refer your complaint to the independent adjudicator, Haymarket House, 28 Haymarket, London SW1Y 4SP (020 7930 2292) within six months of your final correspondence with the director's office. The service is free.
		If all that fails	Ask your MP to refer you to the Parliamentary Ombudsman, Office of the Parliamentary Commissioner for Administration, London SW1P 4QP (0845 015 4033). The adjudicator can't deal with complaints the ombudsman considers, so try the adjudicator first.

PAYING TOO MUCH TAX

If a mistake by Revenue & Customs (or any government department) means you pay too much tax, you can claim a rebate for the affected period. This applies where there is no dispute or doubt about the facts. If you've paid too much tax because of a mistake you made in your tax return or because you did not claim an allowance you were entitled to, you can claim repayment up to five years after the 31 January following the end of the relevant tax year – so back to (and including) the 2000 to 2001 tax year, provided that you put in a claim by 31 January 2007.

PAYING TOO LITTLE TAX

If you pay too little tax because of a failure by Revenue & Customs to take into account information that

you, your employer or the Department for Work and Pensions has supplied, you can ask Revenue & Customs not to pursue you in certain circumstances (details are given in extra-statutory concession A19). Generally, where you were notified of arrears more than 12 months after the end of the tax year in which Revenue & Customs received the relevant information, and you could have reasonably believed that your tax affairs were in order, Revenue & Customs may choose not to pursue you for the tax.

Alternatively, if Revenue & Customs repays you too much tax, you can ask it not to reclaim the excess. Again, this generally applies only where you believed your tax affairs were in order and if Revenue & Customs notifies you of the amount overpaid after the end of the tax year following the year in which the repayment was made.

YOUR DUTIES

You are responsible for the accuracy of all information you give, even if you have an accountant or tax adviser. You must also keep records. People who are self-employed or let property must keep them for five

years and ten months after the end of the tax year to which they relate. Everyone else must keep records of income and capital gains for at least 22 months. Failure to do so can result in a fine of up to £3,000 in the most serious instances.

MORE HELP

Dept for Constitutional Affairs leaflet

- Tax appeals: a guide to appealing against decisions of the Inland Revenue on tax and other matters

HMRC leaflet

- SA/BK4 Self-assessment – a guide to keeping records

Codes of Practice

- 1 Putting things right – how to complain
- 10 Information and advice
- 11 Self-assessment local office enquiries

Adjudicator's Office leaflet

- AO1 The Adjudicator's Office



TIP

If you can't afford a tax adviser to represent you at a commissioner's hearing and your annual income is £15,000 or less, you might be able to get help from TaxAid (0845 120 3779) or Tax Help for Older People (0845 601 3321).