



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

This factsheet tells you what to do if you think a Child Tax Credit or Working Tax Credit decision or penalty is wrong.

If, after phoning the helpline for an explanation, you're still not happy with a tax credits decision you can ask us to look at it again.

Mandatory reconsideration

If you think that something on your decision notice is wrong, you normally have 30 days from the date of our original decision to ask us to look at it again. We call this 'mandatory reconsideration'.

It's quick and easy online, go to www.gov.uk/tax-credits-appeals-complaints/disagree-with-a-tax-credits-decision

You'll receive an instant online confirmation of receipt and be able to track progress. Or you can fill in and return this form or write to us. When we've looked at the decision again we'll send you a Mandatory Reconsideration Notice explaining what we've decided. This will include all the information you need to appeal to an independent tribunal if you're not happy with our decision. We'll put any overpayment recovery action on hold while we carry out the reconsideration or while your appeal is being considered.

When you can ask us to reconsider

The decision notice we sent you will tell you if you can ask us to look at our decision again. You can do this 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 ask us to reconsider

You can't ask us to reconsider a decision asking you to pay back an overpayment. But, you can call our helpline for an explanation of how the overpayment happened and whether or not you have to pay it back.

For more information go to www.gov.uk/tax-credits-overpayments

If we made a mistake, gave you incorrect advice or didn't (within 30 days) process a change you reported, you can dispute our decision to recover your overpayment within 3 months of the date of:

- your final decision notice
- the decision on your Annual Review notice (if your award is renewed automatically)
- the decision on your Award Review notice (if your award is ended automatically following a claim for Universal Credit)
- your Statement of Account
- the notice which gives you our decision on your reconsideration
- the letter from the Tribunal or Appeals Service which gives you their decision on your appeal

You can only dispute having to pay back an overpayment that happened in the tax year the notice or letter relates to. You won't normally be able to dispute overpayments from earlier tax years.

We'll only accept a late dispute in exceptional circumstances, for example, if you were in hospital for that 3 month period and no one else could deal with your affairs. If you do send us a dispute, we'll continue to seek recovery of the overpayment while we're considering your dispute.

Help

- If you'd like more help, go to www.gov.uk/taxcredits
- phone the Tax Credit Helpline on 0345 300 3900
- textphone the Tax Credit Helpline (for people with hearing or speech difficulties) on 0345 300 3909
- write to us at
Tax Credit Office
HM Revenue and Customs
BX9 1ER
- For our opening hours, go to www.gov.uk/contact-hmrc

When you contact us, tell us your:

- full name
- National Insurance number
- daytime phone number

Independent advice

You can get help and free independent advice from a number of different organisations.

Citizens Advice

- For England, Wales and Northern Ireland, go to www.citizensadvice.org.uk
- For Scotland, go to www.cas.org.uk

Civil Legal Advice, a national advice line for England and Wales

- www.gov.uk/civil-legal-advice
- phone 0345 345 4345
- textphone the helpline on 0345 609 6677 (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 a public 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 they charge for their services

