

What to do if you think your Child Benefit or Guardian's Allowance decision is wrong

This factsheet tells you what to do if you think a Child Benefit or Guardian's Allowance decision is wrong.

If you're not happy with a Child Benefit or Guardian's Allowance decision, you can ask us to look at it again. You'll normally have to do this within 1 month of the date of our decision.

Mandatory reconsideration

If you think that our decision is wrong, contact us within 1 month of the date of the decision notice so that we can look at the original decision again. We call this 'mandatory reconsideration'. When we have looked at the decision again we will send you a Mandatory Reconsideration Notice explaining what we've done. This will include all the information you need to appeal to an independent tribunal if you're not happy with our decision. We will put any 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 letter 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

Who can ask for a reconsideration

Usually the person who made the claim or who's been getting the benefit can ask for a reconsideration.

You can ask an independent adviser to help you. If you're an appointee and claim on behalf of someone else, you can ask for the reconsideration for them.

How to ask us to reconsider

Your request can be in writing or over the phone. If you make your request in writing, you can:

- fill in and send the attached reconsideration form to us
- send us a letter
 - you must put your name, National Insurance number, Child Benefit number, if available, and write 'Reconsideration' at the top of your letter
 - tell us which decision you want us to look at again and what you think is wrong
 - tell us the date of the decision you want us to look at again

Please send your completed reconsideration form or letter to the address on the decision letter or the address shown under '**Child Benefit and Guardian's Allowance**' in the right hand column.

Help

When you get in touch you will need to tell us:

- your full name
- your National Insurance number
- a daytime phone number

Helpline opening hours

For our opening hours, go to www.hmrc.gov.uk/contactus or phone us.

Child Benefit and Guardian's Allowance

If you would like more help:

- go to www.hmrc.gov.uk/childbenefit
- about Child Benefit, phone the helpline on **0300 200 3100**
- about Guardian's Allowance, phone the helpline on **0300 200 3101**
- textphone the helpline (for people with hearing or speech difficulties) on **0300 200 3103**
- write to us at
Child Benefit Office
PO Box 1
NEWCASTLE UPON TYNE
NE88 1AA

Deadline for asking us to reconsider

Normally, you have to request a reconsideration within 1 month of the date of our decision. In special cases we'll give you more time but you will need to tell us why your request is late. We can't accept a request to reconsider which is dated 13 months or more after the date of our decision.

What happens next

We'll look at the decision again and explain it to you, including any changes we have made. We'll write to you to explain the law and the facts we used to make our decision on your reconsideration request. If you're happy with the explanation, you don't need to do anything else.

If you still don't agree with our decision you will need to appeal directly to an independent tribunal, the Mandatory Reconsideration Notice explains how to do this.

The tribunal will be run by HM Courts & Tribunals Service. For more information, go to www.justice.gov.uk

If your circumstances change

If anything changes that could affect your payments, you must tell us straightaway.

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 www.gov.uk/hmrc/information-charter

Your rights and obligations

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

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:

- go to www.gov.uk/civil-legal-advice
- phone **0345 345 4345**
- textphone the helpline on **0845 609 6677** (for people with hearing or speech difficulties)

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

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

You can also get advice from:

- your trade union
- a solicitor or an accountant (but you may have to pay for this)

Yr Iaith Gymraeg

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

Complaints

For information about our complaints procedure go to www.hmrc.gov.uk/complaint

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

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 us to look at our decision again.

About you

1 Full name

Title - enter Mr, Mrs, Miss, Ms or other title

First name

Surname or last name

2 Address

Postcode

3 Daytime phone number including dialling code

4 Date of birth DD MM YYYY

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5 National Insurance number

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6 Child Benefit number if available

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About your reconsideration

7 Do you have a representative helping you with this request, such as a relative or Citizens Advice?

No

☐

If No, go to question 8

Yes

☐

If Yes, please answer the following questions

Their full name

First name

Surname or last name

Their address

Postcode

Please sign here to authorise this person to act for you

8 Which benefit is your reconsideration about?

Put 'X' in 1 box only

Child Benefit

☐

Guardian's Allowance

☐

9 What is the date of the decision you want us to look at?

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

DD MM YYYY

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10 Have you or your partner, if you have one, also asked us to look at a Child Benefit or Guardian's Allowance decision again?

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 you asked for a reconsideration? DD MM YYYY

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Asking for a mandatory reconsideration

Please use the space below 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 asking us to look at more than 1 decision again, please tell us the date of each one, and give reasons why you disagree with each one
- if you are asking for a reconsideration more than **1 month** after the date of our decision, please say why your request was delayed
- if you need more space, use another sheet of paper, please put your name, National Insurance number and write 'Reconsideration' at the top of any extra sheets of paper

Why I do not agree with the decision

➡ Please tear off here ➡

Sign and date

Signature

If someone has been officially appointed to act for you (an appointee), they should sign on your behalf

Date DD MM YYYY

What to do now

Please make sure you have filled in all of this form and signed it.

Tear off the completed reconsideration form and send it to the address at the top of our decision letter.

Remember your reconsideration request must reach us within **1 month** of the date of our decision letter.

For HMRC use

Date DD MM YYYY