





This factsheet tells you what to do if you think we've made a wrong decision about your Child Tax Credit, Working Tax Credit or penalty.

Mandatory reconsideration

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. We call this 'mandatory reconsideration'.

 It's quick and easy to do online, go to www.gov.uk/government/publications/child-tax-credit-and-working-tax-credit-appeal-form. You'll instantly receive confirmation that we've got your reconsideration, and you'll be able to track its progress. You won't need to pay for any postage and you can electronically attach photos or files to support your reconsideration request. Your reconsideration will normally be dealt with quicker if you submit this online.

 If you can't do this online, fill in the attached Mandatory reconsideration form and return it 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 circumstance you've already reported
- your award is reduced or has stopped
- you don't agree with a penalty notice
- you've been charged interest


Who can ask us to reconsider


Usually the person who made the claim or who's getting the tax credits can ask for a reconsideration. If you claim as a couple, only one of you need to do it.


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

How to ask us to reconsider

Your request must be made online or in writing. You can either:

-  go to www.gov.uk/government/publications/child-tax-credit-and-working-tax-credit-appeal-form to complete online
- fill in and send us the attached 'Mandatory reconsideration form'
 - send us a letter, you must tell us
 - your full name, date of birth, National Insurance number and write 'Reconsideration' at the top of your letter
 - which decision you want us to look at again and what you think is wrong
 - the date of the decision you want us to look at again

 Remember, you must include original documentation of any evidence to support your reconsideration. If you don't our decision may not change.

 Send your 'Mandatory reconsideration form' or letter to
Tax Credit Office
HM Revenue and Customs
BX9 1ER

Deadline for asking us to reconsider

You normally have 30 days from the date of our decision to ask us to look at it again. If you've good reason, we may be able to give you more time but you'll need to tell us why your reconsideration request is late. We can't accept a request to reconsider that's dated 13 months or more after the date of our decision.


When you can't ask us to reconsider

You can't submit a reconsideration to make a new change to your circumstances. To tell us about your changes,

 go to www.gov.uk/changes-affect-tax-credits

You also can't ask us to reconsider a decision asking you to pay back an overpayment.

If you want to dispute an overpayment you can fill in the online form TC846, 'Tax credits overpayments'.

 Go to GOV.UK and search for TC846 or write to us at Tax Credit Office, HM Revenue and Customs, BX9 1ER


If we made a mistake, gave you incorrect advice or didn't process (within 30 days) a change you reported, you can dispute our decision to recover your overpayment. You need to do this 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 take recovery action while we're considering your dispute.

If you're 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.

 For more information, go to GOV.UK and search for COP26 or phone our helpline.

What happens next

We'll look at the decision again and send you a Mandatory Reconsideration Notice. This will explain:

- the law and facts we've used to make our decision
- any changes we've made
- how to appeal to an independent tribunal, if you still don't agree with our decision

If you're appealing directly to an independent tribunal, you must do this within one month of the date on your Mandatory Reconsideration Notice. The tribunal will be run by HM Courts and Tribunals Service (in England, Scotland and Wales) or The Appeals Service (in Northern Ireland).

For more information go to:

 www.gov.uk/government/organisations/hm-courts-and-tribunals-service (England, Scotland and Wales)

 www.nidirect.gov.uk/the-appeals-service-northern-ireland-tas (Northern Ireland)

If we've made a mistake

In some cases we can change an incorrect decision up to 5 years later, but only where all of the following apply:


- we made a mistake
- you didn't contribute to that mistake
- the new decision would be in your favour

We call this revision for 'official error'.

Contact details


For general enquiries phone our helpline on **0345 300 3900**

For people with hearing or speech difficulties contact us via textphone on **0345 300 3909**

 For our opening hours, go to www.gov.uk/contact-hmrc

How we use your information

For details go to:

 www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you



Don't use this form if you want to dispute our decision asking you to pay back an overpayment.

Remember, you must include original documentation of any evidence to support your reconsideration. If you don't our decision may not change.

About you

1 Full name

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

First name

Last name

2 Address

3 Daytime phone number including dialling code

Tell us a time of day between 8:30am and 5pm, Monday to Friday that you'll be available for us to phone you.

4 Date of birth DD MM YYYY

5 National Insurance number

About your reconsideration

6 Do you have a representative helping you with this request, like a relative or Citizens Advice?

No If No, go to question 7

Yes If Yes, answer the following questions

Their full name

About your reconsideration continued

Their address

Sign here to authorise this person to act for you

Do you want us to send all correspondence to your representative?

No Yes

This authority is only valid for this request.

7 What's the date of the decision you want us to look at?

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

DD MM YYYY

8 What tax year does the decision relate to?

DD MM YYYY to DD MM YYYY

 to

9 Are you sending this form more than 30 days from the date of the decision notice?

No If No, fill in box 2 overleaf

Yes If Yes, fill in boxes 1 and 2 overleaf

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're:

- married to
- in a civil partnership with
- living with as if you're married or in a civil partnership

No

Yes If Yes, what was the date you or your partner asked for a Child Benefit or Guardian's Allowance reconsideration? DD MM YYYY

Asking for a mandatory reconsideration

Use the space below to tell us **why you don't agree with the decision**.

Remember:

- tell us why you think the decision is wrong - if you think the information we have is wrong tell us what you believe is the right information
- if you're asking us to look at more than one decision again, tell us the date of each one, and give reasons why you disagree with each one
- if you're asking for a reconsideration more than **30 days** from the date of our decision, say why your request is delayed
- if you need more space, use another sheet of paper - put your name, National Insurance number and write 'Reconsideration' at the top of any extra sheet of paper
- you must include original documentation of any evidence to support your reconsideration - if you don't our decision may not change
- if you sent evidence for the original decision, you don't need to send it again

1 Why my request is more than 30 days from the date of the decision notice I disagree with

2 Why I don't agree with the decision

Declaration

I **declare** that the information I've given on this form is correct and complete.


Please tick the boxes that apply to you.

- My evidence is enclosed.
- The reason why my request is late is enclosed.

Signature

If someone is officially appointed to act for you (an appointee), they should sign in the box below on your behalf.

If you want someone to act on your behalf (a representative or an intermediary) for all your tax credits, Guardian's Allowance and/or Child Benefit matters you'll need to either:

 fill in and return form TC689, 'Authority for an intermediary to act on your behalf' - go to GOV.UK and search for TC689, fill in the online form and return it to us

- write to us at the address on page 1 to request form TC689

Date DD MM YYYY

What to do now

Make sure you've filled in all of this form and signed it. Tear off the completed 'Mandatory reconsideration form' and send it to:

Tax Credit Office
HM Revenue and Customs
BX9 1ER

Remember your reconsideration request must reach us within **30 days** of the date of our decision notice.

For HMRC use

Date DD MM YYYY

Tear off here →