



This factsheet tells you what to do if you think we've made a wrong decision about your tax credits or penalty.

Mandatory reconsideration

If you're still not happy with a tax credits decision you can ask us to review it. Most disagreements can be resolved this way without the need for an appeal. In England, Scotland or Wales, you can appeal direct to an independent tribunal. If you're in Northern Ireland, you might be able to appeal direct (see 'What happens next').

 It's quick and easy to do online, go to GOV.UK and search for WTC/AP

If you send us your reconsideration online, you'll:

- get instant confirmation that we've received it and be able to track its progress
- be able to attach photos or files to support your request
- not have to pay for any postage and normally get a quicker response

Automatic mandatory reconsideration

Since 15 January 2021, if you were awarded a disability benefit and told us about this within one month of being told about the award, we'll automatically reconsider any tax credit decisions since the benefit was awarded.

When we've looked at the decision again, we'll send you a Mandatory Reconsideration Notice to explain what we've decided. It will include information on appealing 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 does not take into account a change of circumstance you've already reported
- your award is reduced or has stopped
- you do not 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 needs to ask.

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 do one of the following:

-  go to GOV.UK and search for WTC/AP 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 evidence to support your reconsideration. If you do not, our decision may not change.

Deadline for asking us to reconsider

You normally have 30 days from the date of our decision to ask us to reconsider. If you have a good reason, we may give you more time up to 13 months from the decision date.

When you cannot ask us to reconsider

You cannot 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 cannot 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 did not 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 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 paying back an overpayment that happens in the tax year the notice or letter relates to.

You cannot normally 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 tax 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

If you ask us to review our decision, we'll look at it 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 do not agree with our decision

If you're appealing direct to an independent tribunal, you must do this within one month of the date on your decision notice, or your Mandatory Reconsideration Notice if you asked us to look at the decision again. In England, Scotland or Wales, you can appeal direct to the HM Courts and Tribunals Service without a mandatory reconsideration. In Northern Ireland, you might be able to appeal directly without a mandatory reconsideration to The Appeals Service Northern Ireland.

 Universal Credit (UC) has replaced tax credits. If you make a claim for UC and your mandatory reconsideration or appeal is successful, we'll only pay you tax credits up to the day before you made your claim for UC. If you make a claim to UC, tax credits will stop, even if you are not entitled to UC.

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 did not contribute to that mistake
- the new decision would be in your favour

We call this revision 'official error'.

Contact details

For general enquiries phone our helpline on 0345 300 3900

For people with hearing or speech difficulties use the Next Generation Text (NGT) relay by dialling 18001 then 0345 300 3900

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

How we use your information

 For details go to GOV.UK and search for 'HMRC Privacy Notice'.



Mandatory reconsideration form

Do not fill in this form if you want to dispute our decision asking you to pay back an overpayment. Remember, you must include evidence to support your reconsideration. If you do not, our decision may not change.

About you

1 Full name
 Title - enter Mr, Mrs, Miss, Ms or other title

 First name

 Last name or family name

2 Address

 Postcode

3 Daytime phone number including dialling code

 Tell us when we can phone you (between 8:30am to 5pm, Monday to Friday).
 Day

 Time

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
 First name

 Last name or family name

About your reconsideration continued

Their address

 Postcode

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.

8 What tax year does the decision relate to?
 to

9 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, the date you or your partner asked for a Child Benefit or Guardian's Allowance reconsideration?

10 Are you sending this form more than 30 days from the date of the decision notice?
 No If No, fill in box 2 on page 4
 Yes If Yes, fill in boxes 1 and 2 on page 4

Asking for a mandatory reconsideration

Use the space below to tell us why you do not 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
- you must include evidence to support your reconsideration - if you do not, our decision may not change
- if you sent evidence for the original decision, you do not 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 do not agree with the decision

Declaration

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

Tick the boxes that apply to you.

I enclose my evidence

I enclose the reasons why my request is late

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:

- go to www.gov.uk to complete and return form TC689, 'Authority for an intermediary to act on your behalf'
- request a TC689 by writing to us at the address on page 1

Date DD MM YYYY

What to do now

Make sure you've filled in all the questions you need to on this form and signed it.

Tear off the completed 'Mandatory reconsideration form' and send it to (you do not need to include a street name, town or PO Box):

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