



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.

Mandatory reconsideration

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

If you ask us to do this, we'll look at the decision again and send you a Mandatory Reconsideration Notice to explain 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 to 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

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

You can do this in writing or over the phone. If you're writing to us either:

- fill in and send us the attached Mandatory reconsideration form
- send a letter, telling us
 - your full name, date of birth, National Insurance number, and write 'Mandatory Reconsideration' at the top of your letter
 - the date of the decision you want us to look at again and what you think is wrong
 - if you're asking us to look at more than one decision, tell us the date of each one and give the reasons why you disagree with each one

i Remember to include evidence to support your mandatory reconsideration.

Send your completed Mandatory reconsideration form or letter to the address on the decision notice or the address shown under 'Child Benefit' or 'Guardian's Allowance' in the right-hand column of this form.

Deadline for asking us to reconsider


You must request a reconsideration within one month of the date of our decision for it to be considered. If your request is made more than one month from the date of our decision, you must have a good reason why it was late and tell us why. We may refuse a late request, but we will explain why and tell you what to do next. We cannot accept a request to reconsider which is dated 13 months or more from the date of our decision.

Help

When you get in touch you'll 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.gov.uk/contact-hmrc

Child Benefit


If you'd like more help:

-  go to www.gov.uk/child-benefit
- phone the helpline on 0300 200 3100
- use the Next Generation Text (NGT) relay by dialling 18001 then 0300 200 3100 (for people with hearing or speech difficulties)
- write to us at
HM Revenue and Customs
Child Benefit Office
BX9 1GT

i You do not need to include a street name, town or PO box

Guardian's Allowance

If you'd like more help:

-  go to www.gov.uk/guardians-allowance
- phone the helpline on 0300 200 3101
- use the Next Generation Text (NGT) relay by dialling 18001 then 0300 200 3101 (for people with hearing or speech difficulties)
- write to us at
HM Revenue and Customs
Child Benefit Office
BX9 1GT

i You do not need to include a street name, town or PO box

If we make a mistake

In some cases, we can change incorrect decisions outside of the normal time limits, but only if we make a mistake and you do not contribute to that mistake. We call this 'official error'.

What happens next

We'll look at the decision again and write to you to explain what we've decided, including any changes that we've made. If you're happy with the decision, you do not need to do anything else.

If you still do not agree with our decision, you'll need to appeal directly to an independent tribunal. The Mandatory Reconsideration Notice explains how to do this.

The tribunal is run by HM Courts and Tribunals Service (England, Scotland and Wales) or The Appeals Service (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 your circumstances change

- 🔗 If anything changes that could affect your payments, you must tell us straightaway, go to www.gov.uk/report-changes-child-benefit

How we use your information

HM Revenue and Customs is a data controller under the Data Protection Act 2018 and the General Data Protection Regulation.

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'll 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's 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 and Customs unless the law permits us to do so.

- 🔗 For more information, go to www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you

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

- 🔗 www.gov.uk/civil-legal-advice

- phone 0345 345 4345
- use the Next Generation Text (NGT) relay by dialling 18001 then 0345 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 '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.gov.uk/complain-about-hmrc

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. 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.

HMRC Customer Service Group
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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 that 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 one month from the date of our decision, say why your request was 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 sheets of paper
- you must include evidence to support your mandatory reconsideration - if you do not, our decision may not change

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

2 Why I do not agree with the decision

→ Tear off here →

Declaration

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

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

Signature

Date

What to do now

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

Tear off this form and send it to the address at the top of our decision notice.

Remember, if your reconsideration request is outside the one month deadline, complete box 1 above. Your request may be delayed if you do not.

Declaration continued

Remember, this authority to act on your behalf is only valid for this reconsideration request.

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

- go to 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

For HMRC use

Date