



# Tax credits – suspension of payments

## What will happen if you do not contact us

It's very important you give us the information we've asked for or tell us about any problems you have providing it. If you do not give us this information we may suspend your tax credits payments.

If we suspend your payments and you still do not give us this information, we may stop or reduce your tax credits. You may then have to pay back any tax credits that we've already paid you. It's very important that you contact us.

If you're not sure what to do we suggest you take independent advice before you decide.

## Problems giving us the information

If you have a good reason for not giving us the information, let us know. We'll listen to what you say and, if you cannot provide the information, or if it does not exist, we'll work with you to find alternatives.

A good reason for not providing information might be that you've:

- lost your documents through fire, flood or theft and cannot replace them in time
- a serious illness or other personal circumstances that prevents you from sending the information

What is not a good reason is that you've been too busy to send us the information.

## About our decision

If you feel your payments should not be suspended, you have the right to contact us to discuss whether or not they can be reinstated. If your payments have been suspended and you've sent us the required information, we'll make a decision based on the information we hold within 30 days.

You have the right to ask us to reconsider if we decide to reduce or stop your award. Our leaflet WTC/AP, 'What to do if you think your Child Tax Credit or Working Tax Credit is wrong' gives more information about how to ask for a reconsideration.

If you make a claim for Universal Credit (UC) and your mandatory reconsideration or appeal is successful, we'll only be able to pay you tax credits up to the day before you made your claim for UC. This is because UC is replacing tax credits and if you make a claim for UC, tax credits must stop, even if you're not entitled to UC.

- For a copy of our leaflet WTC/AP, go to [www.gov.uk/government/publications/child-tax-credit-and-working-tax-credit-appeal-form](http://www.gov.uk/government/publications/child-tax-credit-and-working-tax-credit-appeal-form)

## Complaints

- For information about our complaints procedures, go to [www.gov.uk/complain-about-hmrc](http://www.gov.uk/complain-about-hmrc)

HMRC may observe, monitor, record and retain internet data which is available to anyone. This is known as 'open source' material and includes news reports, internet sites, Companies House and Land Registry records, blogs and social networking sites where no privacy settings have been applied.

## Help

If you have any questions or would like more details, contact the HMRC office shown on the covering letter.

## Getting advice

You can get advice from a professional adviser or organisation, for example, Citizens Advice.

- Go to [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk) or you can find them in 'The Phone Book'.

## Open government

The Claimant Compliance Manual contains more details about our work in this area.

- Go to GOV.UK and search for Claimant Compliance Manual.

## Yr laith Gymraeg

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

## Your rights and obligations

'HMRC Charter' explains what you can expect from us and what we expect from you.

- For more information, go to [www.gov.uk/government/publications/hmrc-charter](http://www.gov.uk/government/publications/hmrc-charter)

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 Services Group

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