



HM Revenue
& Customs

How to fill in the Non-resident Company or Other Entity Tax Return

Tax year 6 April 2022 to 5 April 2023 (2022 to 2023)

This guide has step-by-step instructions to help you fill in the Non-resident Company or Other Entity Tax Return.

We'll answer most of your questions here. If you need more help, please phone your HM Revenue and Customs (HMRC) office on the number shown on the front of the Non-resident Company or Other Entity Tax Return or read page 2 of this guide for more details.

Filing dates for 2022 to 2023

As the Non-resident Company or Other Entity Tax Return cannot be filed online, you must file the completed paper return by 31 January 2024.

However, if you want us to do the calculation, you must file the return by 31 October 2023.

Main dates for the 2022 to 2023 Non-resident Company or Other Entity Tax Return

2022 to 2023

The company or other entity must, by law, keep safe all statements, invoices, vouchers, financial statements and so on, needed to fill in the 2022 to 2023 Non-resident Company or Other Entity Tax Return. Failure to do so could give rise to penalties.

April 2023

The company or other entity should receive the Non-resident Company or Other Entity Tax Return. Using records of the company or other entity's income and expenditure, fill in the tax return. This guide will help you. If you need more help ask your HMRC office or tax adviser. If you have a disability that makes completing the return difficult, we'll be able to help you complete the form. Please contact us to talk about this.

31 October 2023

If you want us to calculate the tax due, in time for the 31 January 2024 payment, send back the completed Non-resident Company or Other Entity Tax Return by 31 October 2023.

31 January 2024

Send back the completed Non-resident Company or Other Entity Tax Return by 31 January 2024 or we'll charge you an automatic penalty of £100 even if the company or other entity has no tax to pay or has paid all the tax it owes on time.

By 31 January 2024 the company or other entity must also:

- pay the balance of any tax owed for the 2022 to 2023 tax year
- pay the first payment on account for the 2023 to 2024 tax year, if appropriate

The company or other entity must also pay what it owes by 31 January 2024 or we'll charge interest and possibly a late payment penalty.

More about late filing penalties

If you still do not send back the completed Non-resident Company or Other Entity Tax Return on time, we'll also charge you the following penalties, over:

- 3 months late – a penalty of £10 for each additional day that it's late for a maximum of 90 days (£900)
- 6 months late – an additional £300 or 5% of the tax due if this is higher
- 12 months late – a further £300 or a further 5% of the tax due if this is higher, or up to 100% of the tax due if you're deliberately withholding information to prevent us from assessing the company or other entity's liability – this could be up to 200% if the income not being declared arises outside the UK

How to fill in the Non-resident Company or Other Entity Tax Return

A non-resident company is liable to Income Tax at the basic rate if it's either:

- not trading in the UK through a permanent establishment but has income arising in the UK
- trading in the UK through a permanent establishment but has income arising in the UK which is not connected to a permanent establishment through which the trade is carried out

A non-resident company whose sole source of income is from immovable property, with no other income arising in the UK and whom has no permanent establishment in the UK, is liable to Corporation Tax and not Income Tax.

From 6 April 2020, non-UK resident companies, including those who invest in UK property through collective investment vehicles, will pay Corporation Tax instead of Income Tax on profits from UK property. For more information go to www.gov.uk/guidance/paying-corporation-tax-if-youre-a-non-resident-company-landlord

Income from, and connected to, a trade which a non-resident company carries on through a permanent establishment, is liable to Corporation Tax and not Income Tax.

A non-resident company or other entity is also liable to Income Tax at the basic rate on amounts received in a low tax jurisdiction for intangible property, to the extent that the amounts are referable to the sale of goods or the provision of services in the UK.

Company or other entity details

Please give information about the company or other entity in boxes 1.1 to 1.6. If you give your adviser's phone number (including the area code), please also enter their name, address and reference for you in the 'Additional information' box, box 11.1, on page 10. Do not enter any adviser's details in box 1.4.

We need to know how to contact you, therefore it's important for you to let us know if you change the company or other entity's registered office or business address. You can make any changes in box 1.1 or the 'Additional information' box, box 11.1, on page 7.

Income from trading in the UK – other than through a UK permanent establishment

If at any time during the 2022 to 2023 tax year the company carried on a trade in the UK other than through a permanent establishment, attach the accounts and tax computations for the basis period (read the notes below) and also complete boxes 3.1 to 3.24 of this tax return.

If the company carries on more than one trade in the UK other than through a permanent establishment, you may need to complete more than one series of income from trading boxes (boxes 3.1 to 3.24). If so, photocopy pages 5 and 6 and attach the copy to this return.

Income from immovable property is not trading income.

If you need help to arrive at the company's total taxable profits, ask us or your tax adviser. The company should have records of all its business transactions. You must keep these until at least 31 January 2026 in case we ask to see them.

Business details

Basis period for 2022 to 2023

The company pays tax for 2022 to 2023 according to the profits, or losses, for its basis period. These notes will help you decide the basis period.

After the first 2 or 3 years in business the basis period will be the 12-month period up to the date you choose as the company's annual accounting date. For example, if the company has been in business for a number of years and its annual accounting date is 31 December, the basis period for 2022 to 2023 is the 12 months from 1 January 2022 to 31 December 2022.

Ask us or your tax adviser for guidance if the business started after 5 April 2022, or the accounting date is not the same as used in 2021 to 2022, or there was no accounting date in 2022 to 2023, or the business ceased in 2022 to 2023.

Box 3.1

Make sure you complete this box for each set of trading details you complete.

Boxes 3.2 and 3.3

Enter the details of the accounting period to which the information relates. Make sure that you read the guidance headed 'Basis period for 2022 to 2023' aside before continuing.

Work out the basis period to decide the periods of account for which you need to attach accounts and computations.

Box 3.4

Complete box 3.4 if the business name or address has changed since your last tax return.

Box 3.5

If the business started after 5 April 2022, enter the start date.

Box 3.6

If the business was sold or closed down between 6 April 2022 and 5 April 2023, enter the date it ceased.

Box 3.7

Complete box 3.7 if there's a gap between the end of the previous accounting period and the beginning of this one. Explain why in the 'Additional information' box, box 11.1, on page 10.

Boxes 3.8 and 3.9

If the company's accounting date has changed, complete box 3.8 or box 3.9, as appropriate.

Adjustments to arrive at taxable profit or loss

Only calculate the taxable profit or loss for 2022 to 2023 once, even if you're providing details from more than one set of accounts for this year.

Boxes 3.10 and 3.11

Enter in box 3.10 the beginning, and in box 3.11 the end, of the basis period for 2022 to 2023.

Boxes 3.12 to 3.14 Overlap profit and relief

If the company's annual accounting date is a date other than 5 April, then overlaps in its basis periods may occur either:

- in the first 3 years after its business starts up
- in a year in which the company changes its accounting date

The company may be able to claim overlap relief for the profit (the overlap profit) which arises in any overlap period.

Overlap relief may be due for 2022 to 2023 if the company's business closed down or was sold in 2022 to 2023, or the company changed its accounting date and its basis period, as shown in boxes 3.10 and 3.11, exceeds 12 months.

Enter in box 3.12 any unused overlap profit (including any unused transitional overlap profit) brought forward from 2021 to 2022; in box 3.13 any overlap profit used in 2022 to 2023; and in box 3.14 any unused overlap profit carried forward to 2023 to 2024.

Boxes 3.15 and 3.16

Enter in box 3.15 the company's net profit for 2022 to 2023. If the result is a loss, enter '0' in box 3.15 and the amount of the loss in box 3.16.

If the company has made a loss it may be able to claim tax relief. Some claims for a 2022 to 2023 loss must be made by 31 January 2025. Make sure that any claims are made within the time limit prescribed. If you need help ask us or your tax adviser. We do not usually accept late claims.

If you cannot complete box 3.15 or box 3.16 because it's impossible to prepare the figures from which the taxable profit is to be calculated before the latest date for sending the tax return, provide an estimate of the taxable profit in box 3.22. Please explain in the 'Additional information' box, box 11.1, on page 10, why you cannot provide final figures and when you expect to do so.

Box 3.17

If you want to offset the 2022 to 2023 loss against other income of 2022 to 2023, enter in box 3.17 the amount the company is claiming to offset.

Box 3.18

If you want to claim for relief to be calculated by reference to an earlier year, or years, enter the amount of the loss in box 3.18. If you've already made a claim for the relief to be calculated in this way, you should still enter the loss in box 3.18 and provide details in the 'Additional information' box, box 11.1, on page 10.

Box 3.19

Enter in box 3.19 any losses sustained in 2022 to 2023 that the company claims to carry forward against later profits.

Boxes 3.20 and 3.21

Enter in box 3.20 any losses sustained in the same business in earlier years, which the company claimed to carry forward against later profits, and which have not already been used.

The company can use that loss to offset any profit entered at box 3.15. Enter in box 3.21 the amount you're deducting up to the figure in box 3.15.

Box 3.23

Enter any amounts not included elsewhere in this section but which are needed to calculate the taxable profits received in the year to 5 April 2023.

Box 3.24

Enter the total of boxes 3.22 and 3.23.

Other income chargeable to UK Income Tax

Boxes 4A to 4G

If a foreign entity resident in a low tax jurisdiction receives amounts in respect of intangible property, a UK Income Tax charge may apply under the Offshore Receipts in respect of Intangible Property (ORIP) legislation found in Chapter 2A ITTOIA05. The charge will be applied to such amounts received to the extent that those amounts are referable to the sale of goods or services in the UK. The following guidance explains what information a non-resident company or other entity, such as a partnership, trust or individual, should include in working out the tax due under the ORIP legislation. More information can be found in the ORIP guidance available on GOV.UK, go to www.gov.uk/hmrc-internal-manuals/international-manual/intm620000

Box 4A Total UK sales

Enter the total direct and indirect sale of goods, services or other property provided in the UK or provided to persons in the UK.

Box 4B Total global sales

Enter the total direct and indirect sale of goods, services or other property provided globally. This should include UK sales.

Box 4C UK-derived amount

Enter the UK-derived amount arising in the tax year. This is the intangible property income that the person receives or is entitled to receive

that ultimately derives, directly or indirectly, from UK sales. Details on the calculation of the UK-derived amount can be found in legislation and the ORIP guidance.

Box 4D Formula in section 608G ITTOIA05

In calculating the UK-derived amount, section 608G ITTOIA05 provides for an apportionment of the amounts received in respect of intangible property based on the proportion of UK sales to total global sales, unless this approach can be shown not to be just and reasonable.

Where the formula in section 608G has not been used in calculating the UK-derived amount, provide details of the basis of calculation in box 11.1.

Box 4E Additional documents

You may provide additional documents in support of the amounts entered in the return, for example financial statements.

Boxes 4F Partnerships

If you're returning the income as a partner in a partnership, provide additional information in box 11.1 including but not limited to details of the other partners of the partnership, partnership financial statements and partnership statement.

Boxes 4G Trusts

If you're returning the income as a trustee of a trust, provide additional information in box 11.1 including but not limited to details of beneficiaries and trusts financial statements.

More guidance on ORIP is available on GOV.UK.

Boxes 4.1 to 4.4

Use these boxes for all other chargeable income arising to the company or other entity, but it is not necessary to enter 'excluded income' here. In general, excluded income consists of receipts such as dividends from UK companies, interest or alternative finance receipts from UK banks and building societies, income from UK unit trusts, and profits from public revenue dividends.

Income from royalties is not excluded income, and so should be entered here. You should also enter certain receipts from trusts in these boxes. Where the company or other entity is entitled to income from a trust as it arises, all income arising to the trustees which is not excluded income must be entered in these boxes. In particular, enter trust

income derived from property, royalties or trading activities.

Discretionary payments from trusts are excluded income. In box 4.4 give the sources of the income in boxes 4.1 to 4.3.

Tax calculation (optional)

If the completed tax return reaches us by 31 October 2023, you do not have to calculate the company's or other entity's tax.

If we receive the tax return after 31 October and you have not done the tax calculation, we'll do it for you but you may not receive it in time to know what to pay by 31 January. If the company or other entity does not pay enough, it will also have to pay interest and perhaps a late payment penalty.

If you choose to calculate the company's or other entity's tax, complete the 'Yes' box, then do your calculation and fill in boxes 5.1 to 5.11.

As with any other part of the tax return, you can ask us for help if you have difficulty with the calculation.

Box 5.1

The chargeable Income Tax is the sum of the net income from trading in the UK (other than through a permanent establishment), other income chargeable to UK Income Tax and any other income (other than 'excluded' income), for example, from royalties or trusts. Add together boxes 3.24, 4C, 4.3 and 9.1. Enter the total in box 5.1.

Box 5.2

Enter in box 5.2 any trading losses to be offset against total 2022 to 2023 company income (from box 3.17).

Box 5.3

The total income chargeable to Income Tax is box 5.1 minus box 5.2.

Box 5.4

Some tax may have been deducted from other income before the company or other entity received it. Credit is given for this tax. Enter in box 5.4 the total amount of tax deducted from box 4.2.

Box 5.7

This is the amount of tax due for 2022 to 2023. If the result is negative, read the section ‘Overpayments and repayment claims’ starting in the next column if you want to claim a repayment.

Working out payments on account for 2023 to 2024

Box 5.8

Some companies or other entities will need to make 2 payments on account for 2023 to 2024, each equal to one half of the Income Tax liability for 2022 to 2023. The first payment is due on 31 January 2024 and the second on 31 July 2024.

Example

Box 5.7 shows	£18,000
Income Tax liability	£18,000
Payment on account due on 31 January 2024	£9,000
Payment on account due on 31 July 2024	£9,000

The company or other entity will not have to make payments on account for 2023 to 2024 if its tax bill for 2022 to 2023 is less than £1,000 or if most (80%) of its tax bill is deducted at source.

We’ll charge you interest on late payments of payments on account (read ‘If the company or other entity does not pay its tax on time’ on page 19 of this guide).

Reducing payments on account

Box 5.9

You need to complete box 5.9 if the company or other entity claims to make reduced payments on account. This might happen if the company or other entity expects its income in 2023 to 2024 to be lower than its income in 2022 to 2023 and/or it expects that more of its income will be taxed at source.

If the company or other entity wants to reduce its payments on account it must make a reasonable estimate, on the basis of information held, of the difference between the Income Tax it expects to pay for 2023 to 2024 and its Income Tax for 2022 to 2023 on this tax return. It can reduce each of its payments on account by half this difference. Enter the amount of each reduced payment on account in box 5.8 and give the reasons in the ‘Additional information’ box, box 11.1, on page 10 of the tax return.

Tax owed or overpaid for 2022 to 2023

Box 5.10

If the company or other entity has made payments on account for 2022 to 2023, the payments will be shown on the Statement of Account. Add up the payments which have been used to offset the 2022 to 2023 liability and put the total in box 5.10.

Do not include payments of interest, penalties, surcharges or liabilities arising from earlier years.

Box 5.11

Enter the total of the figures in boxes 5.7 and 5.8 minus the figure in box 5.10.

Overpayments and repayment claims

Complete the ‘Yes’ box to claim a repayment. Complete boxes 6.1 to 6.13, as appropriate.

Boxes 6.1 to 6.13

Complete box 6.1 if you want the repayment sent to the company’s or other entity’s UK bank or building society. We’ll only make payments to a UK bank or building society account. The company or other entity will receive the repayment sooner if we make it direct to an account. But complete box 6.3 if you want the repayment to be sent by payable order to the company or other entity.

Complete box 6.2 if you want the repayment sent direct to a nominee’s bank or building society account in the UK. Complete box 6.4 if you want a payable order sent to a nominee, and complete box 6.10A if the nominee is the company’s or other entity’s adviser. Complete boxes 6.5 to 6.9 to give details of the company’s or other entity’s or the nominee’s UK account.

If you’ve completed box 6.2, complete boxes 6.10 to 6.12 as appropriate, to give details of the nominee. You must sign box 6.13.

Please note that:

- we reserve the right not to make a repayment to your nominee
- if you claim a repayment this does not change your liability to make further payments when they fall due

Other information

Estimates (including valuations)

Box 7.1

Do not delay sending the tax return just because you do not have all the information you need. You must do your best to get the information, but if you cannot provide final figures by the time you need to send your tax return, then provide provisional figures.

Complete box 7.1 and say in the 'Additional information' box, box 11.1, which figures are provisional (refer to appropriate box numbers in the tax return) and it would be helpful if you:

- say why you could not give final figures
- give an appropriate date on which you expect to provide your final figures

If you use provisional figures, you must have taken all reasonable steps to get the final figures. We could charge you a penalty if you did not have a good reason for using a provisional figure or you did not take sufficient care to calculate the provisional figure in a reasonable amount. We would not regard pressure of work on either you or your tax adviser or the complexity of your tax affairs as reasons for using a provisional figure.

You must make sure that any provisional figures you do include are reasonable and take account of all the information available to you.

Other estimates (including valuations)

In some situations you may need to provide an estimated figure or valuation which you do not intend to amend at a later date. Broadly, this will be the case when:

- there's inadequate information to allow you to arrive at a reliable figure (for example, where the records concerned have been lost or destroyed)
- or while there's inadequate information to arrive at a precise figure, a reliable estimate can be made (for example, where the other records are used to support the figure)

Identify any valuations you've used by entering the figure in the 'Additional information' box, box 11.1, on page 10 of your tax return, giving details of the valuation. Do not tick box 7.1.

Also identify any figures in the tax return which may not be very reliable. Where appropriate, explain how the figure has been arrived at. But if you're including an estimate which, while not a precise figure, is sufficiently reliable to allow you to make an accurate tax return, there's no need to make specific reference to it.

Disclosure of tax avoidance schemes

Boxes 7.2 and 7.3

Enter in box 7.2 the promoter reference number (PRN) of any scheme or arrangements the company has used to get a tax or National Insurance contributions advantage now or in the future.

In most cases you will have received the PRN from the scheme promoter but in some cases you may have received the PRN from an intermediary or from another client of the promoter.

Enter in box 7.2 the scheme reference number (SRN) of any scheme or arrangement the company has used to get a tax or National Insurance contributions advantage now or in the future. In most cases you will have received the SRN from the scheme promoter on form AAG6, 'Disclosure of Tax Avoidance Schemes – Notification of Scheme Reference Number', but in some cases you may have received the SRN from HMRC.

Advantage here means:

- relief or increased relief from
- repayment or increased repayment of
- the avoidance or reduction of a charge to
- the avoidance of an assessment, or possible assessment to
- the deferral of any payment, or the advancement of any repayment of
- the avoidance of any obligation to deduct or account for Corporation Tax, Income Tax or National Insurance contributions

If you're an employer and the notifiable arrangements concerned are arrangements connected with employment, you need to enter the SRN on this return. You must also give the SRN to each relevant employee using form AAG7 (go to www.gov.uk/government/collections/tax-avoidance-schemes-forms) and must provide information about each relevant employee to HMRC using form AAG8 (go to www.gov.uk/government/collections/tax-avoidance-schemes-forms) within 14 days of the end of the tax year, for example by 19 April each year.

Put each number (up to 3) on a separate line. If you have both PRNs and SRNs put your PRNs in the first rows and your SRNs below.

If the company was a party to more than 3 schemes you must report details of additional schemes for which you have been given:

- SRNs using form AAG4
- PRNs relating to the scheme promoter using form AAG4(PRN)

To get forms AAG4 and AAG4(PRN) go to www.gov.uk/government/collections/tax-avoidance-schemes-forms

HMRC never approves tax avoidance schemes. If you fail to tell us the SRN for a scheme or arrangement, you will have to pay a penalty.

Enter in box 7.3 the accounting period in which the expected tax advantage first arises. This may be the year to 5 April 2023 or a future year. It may be an earlier year if this is the first time you've reported the SRN. Even if you've reported the SRN in a previous return, you must continue to report it until there is no longer a tax advantage (for example, until losses produced by the scheme have been used up).

For more information on the rules for disclosure of tax avoidance schemes and arrangements, go to www.gov.uk/government/publications/disclosure-of-tax-avoidance-schemes-guidance

For more information about monitored promoters, go to www.gov.uk/government/publications/promoters-of-tax-avoidance-schemes-guidance

Acquisitions and disposals

From 6 April 2019, gains or losses resulting from the disposal of UK property no longer need to be reported on form SA700. Corporation Tax rather than Capital Gains Tax will be charged on gains from UK property or land for all non-resident companies.

You must register for Corporation Tax within 3 months of the date you become chargeable to UK Corporation Tax. For more details of this process, go to www.gov.uk/guidance/register-a-non-resident-company-for-corporation-tax

Declaration

The declaration in box 10.1 must be signed by the proper officer of the company or other entity, such as the company secretary or nominated partner, or by any other person authorised by the company or other entity. Enter the capacity in which the tax return is signed in box 10.2.

If the tax return is signed by someone authorised by the company or other entity, then as well as completing box 10.2, that person should also enter their name and address in the 'Additional information' box, box 11.1, on page 10.

Additional information

Box 11.1

Include all additional information about the company or other entity in this box.

Paying the tax

The company or other entity's Statement of Account

If we receive the completed tax return by 31 October 2023, we'll send a Statement of Account showing how much tax the company or other entity owes us, or we owe the company or other entity, before any final payment is due on 31 January 2024. It will also explain how to pay.

If we receive the completed tax return after 31 October 2023, we cannot guarantee to process it in time to let you know how much to pay on 31 January 2024. This might mean that you have to estimate how much to pay.

We'll send you a payslip with either a Statement of Account or a Reminder. If the company or other entity pays too little tax, it will have to pay interest and perhaps a late payment penalty. If the company or other entity pays too much tax and has claimed a repayment, we'll repay it with any interest due. If the company or other entity does not claim a repayment we'll set the amount due, plus any interest, against its next Income Tax bill.

If you make payments on account

Some companies will need to make 2 payments on account for 2023 to 2024, each equal to one half of the Income Tax liability for 2022 to 2023. The first payment is due on 31 January 2024 and the second on 31 July 2024.

The company or other entity will not have to make payments on account for 2023 to 2024 if its tax bill for 2022 to 2023 (box 5.7) is less than £1,000 or if most (80%) of it is deducted at source.

Ways to pay

You can pay by one of the following methods:

- Direct Debit
- your bank's online or phone banking facility
- online using your debit or company or other entity credit card
- at your own bank branch
- by post

For more payment information, go to www.gov.uk/topic/dealing-with-hmrc/paying-hmrc

If the company or other entity does not pay its tax on time

We'll charge interest on all late payments from the date the tax becomes due until it's paid. You will have to pay a late payment penalty on any tax for the year ending 5 April 2023, which is due by 31 January 2024, but is not paid by 2 March 2024.

This late payment penalty will be 5% of the tax paid late, and 5% of any tax paid later than 2 August 2024, and 5% of any tax paid later than 2 February 2025.

If the company or other entity pays too much tax

If you do not claim a repayment, we'll take the amount we owe you, plus any interest, off your next tax bill.

If you do claim a repayment, please complete whichever of boxes 6.1, 6.2, 6.3 or 6.4 is appropriate and we'll repay it, plus any interest due on the amount overpaid. Please note, if you have an amount to pay that is due in the near future then we'll generally offset any repayment against this liability. Also, we would prefer not to make repayments of small amounts (below £10) because of administrative costs. If you do not agree with these set-offs, please contact us.

If the tax return is incorrect

If the tax return is incorrect and the company or other entity has not paid enough tax, then we'll ask for more tax. We may charge the company or other entity interest from the original due date, penalties and a late payment penalty.

If the notice requiring the company or other entity to make its tax return was given after 31 July 2023

If the notice requiring the company or other entity to make its tax return was given after 31 July 2023, we must receive it from the company or other entity by the later of 3 months from the date the notice was given, or 31 January 2024.

Any tax due must also be paid by the same date.

We'll charge the company or other entity interest on any tax paid after the due date. We'll also charge you a late payment penalty of 5% on any tax still unpaid more than 30 days after the due date.

The notice requiring the company or other entity to make its tax return is 'given' on the day it's delivered to the company or other entity. We'll normally assume, for example, for the purpose of charging automatic penalties for the late submission of the tax return, that delivery will have taken place not more than 7 days after the date of issue shown on the front of it.

If you have a complaint

Problems can usually be settled most quickly and easily by the office you've been dealing with. We'll always give you a contact name or number in any correspondence we send you. If you cannot settle a matter with the office you've been dealing with, you can write to either:

- the director with overall responsibility for that office or unit
- if the problem concerns the service you've been given by an Accounts Office, the director of that office

The director will look into your case and quickly let you know the outcome.

For information about our complaints procedure, go to www.gov.uk/guidance/complain-to-hm-revenue-and-customs

If you're still not happy

If the director has not been able to settle your complaint to your satisfaction, you can ask the Adjudicator to look into it and recommend appropriate action. The Adjudicator is an impartial referee whose recommendations are independent.

For more information, go to www.adjudicatorsoffice.gov.uk

The Adjudicator's leaflet AO1 also gives information about complaining to the Adjudicator.

Finally, you can ask your MP to refer your case to the independent Parliamentary and Health Service Ombudsman. The Ombudsman will accept referral from any MP, but you should approach your own MP first.

For more information, go to www.ombudsman.org.uk

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



HM Revenue
& Customs

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.