

Ending your tax credits award



We're ending your tax credits award because you or your partner either:

- made a claim for Universal Credit/Pension Credit
- did not make a claim for Universal Credit/Pension Credit by the deadline shown on your Migration Notice letter from DWP/DfC

To make sure we've paid you the right amount of tax credits, and for the right award period, check the information on your Award Review by following these 3 steps.



Check that the personal circumstances we based your claim on at the start of your award period are correct.



Step 🖪

Check that any changes made to your claim during your award period are correct. These could be changes you've told us about, or changes we've made. If any changes are missing, wrong or you have not told us about a change, you must tell us now. Read pages 2 and 4 of these notes to help you.



Step 😉

Check your Award Review. Income details from your employers and pension providers may be shown for you and your partner. You need to check if the income figures are correct and if there are any adjustments you need to make. Read page 4 of these notes to help you.

Are all the details right?

If all the details are right:

- · you do not need to do anything else
- · we'll end your tax credits automatically
- the TC603UR Award Review letter that came with these notes will become your award notice

We will not send you another award notice unless you report a change, so keep your Award Review in case you need it.

Spotted anything wrong?

If any of the details are wrong, phone us now on 0345 300 3900.

It's important that you tell us now, so that we can make sure you've received the right amount of money during your award period.

TC603UR Notes 2024 HMRC 04/24

Checking your personal circumstances and any changes

If any of this information is wrong, or your circumstances have changed, you need to tell us now.

₹? For a full list of changes you must tell us about, go to www.gov.uk/changes-affect-tax-credits

Single and joint claims

Your Award Review shows if you claimed as a single person or jointly as a couple at the start of your award period. If you claimed as a couple, we show both names. You're both responsible for making sure all the details on the review are right.

If you're not sure if we would consider you to be part of a couple, go to www.gov.uk/claim-tax-credits/joint-claims or phone our helpline.

Make sure you've told us if, during your award period:

- · you started living together as a couple
- · you got married or entered into a civil partnership
- you separated from your partner permanently
- · your partner died

Where you live

Your Award Review shows the country you lived in most of the time during the award period. If your main home was in England, Scotland, Wales or Northern Ireland (but not the Channel Islands or the Isle of Man) we show you as living in the UK.

Make sure you've told us if, during your award period, you or your partner:

- left the UK permanently
- went abroad for more than 8 weeks (or more than 12 weeks if you went abroad because you were ill, or because a member of your family was ill or died)
- · lost your right to reside in the UK

♠ For more information, go to GOV.UK and search for WTC/FS6.

Disability – adults

If you had a disability and received the disability element or severe disability element of Working Tax Credit (WTC), it'll be shown on your Award Review.

Make sure you've told us if you or your partner started or stopped being paid a qualifying disability related benefit, which enabled you to claim the disability or severe disability elements of tax credits.

For more information, go to GOV.UK and search for TC956.

Your work, benefits and employment

Your Award Review shows the country you worked in most of the time and the total number of paid hours a week you usually worked. It'll also show if you received Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance or Pension Credit.

Make sure you've told us if, during your award period, you or your partner:

- got Working Tax Credit (WTC) and your maternity leave lasted longer than 39 weeks
- stopped working or were laid off
- have changed your usual working hours so that either of you worked less than
 - 16 hours a week
 - 24 hours a week
 - 30 hours a week (for couples with children, one of you must work at least 16 hours you need to add your working hours together so that you can decide if you work less than 24 or 30 hours)
- received the disability element of WTC and you started working less than 16 hours a week
- were involved in industrial action for more than 10 days in a row
- started, or stopped, getting Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance or Pension Credit
- · received income from self-employment including grants from the Self-Employment Income Support Scheme
- · stopped being incapacitated, an inpatient in hospital, in prison or custody awaiting trial or sentencing
- · were entitled to Carer's Allowance or Carer Support Payment

For more information go to GOV.UK and search for WTC2.

Your qualifying children and young people

You can no longer get the child element of Child Tax Credit for a third or later child born after 6 April 2017, unless one of the exceptions applies – for more information, go to www.gov.uk/hmrc/ctc-exceptions

The disability element of Child Tax Credit and the childcare element of Working Tax Credit will be paid for all eligible children, even if we do not pay the individual child element for that child.

Always report the birth of a child and any changes involving your children or young people as you may be able to get more money.

Make sure you've told us if, during your award period:

- · the number of qualifying children or young people you were responsible for changed, for example they
 - increased because a child or young person joined your family or were placed with your family for adoption, or a baby was born
 - reduced because a child or young person left your family, for example they were taken into care, fostered or adopted by another family, or were detained for more than 4 months after being found guilty by a court and sentenced to custody, or they died
- there were any changes affecting a qualifying young person's full-time non-advanced education or approved training, for example a young person
 - who you got Child Tax Credit for, left full-time non-advanced education or approved training before they reached age 20, or they stopped being registered with a careers service, Connexions Service, or equivalent
 - who you told us was expected to continue in full-time non-advanced education or approved training after 31 August following the date they turned age 16, did not then do so
 - returned to full-time non-advanced education or approved training and either started, enrolled, or were accepted onto the course before they reached age 19
- a qualifying young person started paid employment or received benefits themselves, (for example Universal Credit) or they
 - started to have their training provided under a contract of employment
 - registered with a qualifying careers service after leaving full-time non-advanced education or approved training and were in paid work for 24 hours or more a week

The child element for a young person aged 16, 18 or 19 automatically stops each year, unless you told us that they were continuing in full-time non-advanced education or approved training.

Disability - children and young people

You may have received extra Child Tax Credit because your child had a disability.

Make sure you've told us if, during your award period, you started or stopped getting:

- Disability Living Allowance (DLA) or Child Disability Payment (CDP) in Scotland, or the highest rate care component of DLA/CDP for your child
- Personal Independence Payment (PIP) or Adult Disability Payment (ADP) in Scotland or the enhanced daily living component of PIP/ADP for your child
- · Armed Forces Independence Payment for your child

You should also have told us if the child or young person was:

- certified as severely sight-impaired, or blind, by a consultant ophthalmologist in the 28 weeks before the date of your claim or renewal
- · no longer certified as severely sight-impaired, or blind, by a consultant ophthalmologist
- For more information, go to GOV.UK and search for WTC2.

Childcare costs

Your Award Review shows the average weekly childcare costs you told us you expected to pay. It'll also show any childcare changes you told us about during your award period. You need to check if these details are correct.

You can use the online calculator, go to www.gov.uk/childcare-costs-for-tax-credits

Make sure you've told us if, during your award period:

- · your childcare provider stopped being registered or approved
- · you started using a childcare provider who was not registered or approved
- · you started using a relative to look after your child, in the child's home
- · you started paying for registered and approved childcare
- your average weekly childcare costs went up or down by £10 or more, or stopped
- · your child stopped going to childcare for 4 weeks or more, when they would normally have gone
- your child reached age 15 (or 16 if they were disabled)
- · you started getting help from someone else towards your childcare costs, for example childcare vouchers
- For more information about childcare costs, go to GOV.UK and search for WTC5.

Your income

Employed income and income from occupational pensions

Your Award Review may show income which your employers or occupational pension providers have provided to HM Revenue and Customs. The figure on your Award Review will be the total income they provided for this period. These are the income figures we'll use to finalise your claim, so it's important you tell us if you think they're wrong.

Income we use to calculate your tax credits includes:

- earnings from employment use your last payslip before the date your award period ended, for example
 - if your award period ended on 5 October and you're paid monthly you should use your September payslip
 - if you're paid weekly use your last payslip showing pay received on or before 5 October
 - use the 'total pay to date' figure on this payslip
 - if you have a P45 because you've stopped working during the award period, use the 'total pay to date' figure
- occupational pensions use your pension provider's statements or your bank statements to work out how much you received for the award period as shown on your Award Review
- some benefits in kind you may have received see your payslip, P11D or P2 for details

Other income

Income you need to tell us about includes:

- some taxable social security benefits you and your partner's, total taxable social security benefits (exclude income-based Job Seeker's Allowance and the Carer's Allowance Supplement if you live in Scotland)
- any other income you and your partner's, total other income, for example income from savings but not Help to Save, some rental income or a State Pension

You only need to tell us about income you received in the award period shown on your Award Review.

- For more information about income go to www.gov.uk/tax-credits-working-out-income
- For worksheets to help you calculate your income, including any benefits in kind and deductions, go to GOV.UK and search for TC603URD Notes.

Deductions

There may be deductions you can make when working out your employment income, for example:

- the first £100 of any weekly Statutory Maternity, Paternity, Shared Parental, Parental Bereavement and Adoption pay
- pension contributions you pay outside of your salary or from your net income, including any tax relief due from your total household income

Tax credits overpayments

If we've paid you too much tax credits, we'll send details of the amount you owe to either the Department for Work and Pensions (DWP) or the Department for Communities (DfC) – if you live in Northern Ireland. The DWP or DfC will be responsible for collecting it.

If you need help:

- phone 0345 300 3900
- Relay UK (if you cannot hear or speak on the phone) 18001 0345 300 3900
- For our opening hours, go to www.gov.uk/contact-hmrc
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