

## How to complain about HMRC

There may be a number of reasons why a taxpayer is unhappy about the service that they have received from HMRC. For example, they may feel that HMRC made mistakes or treated them unfairly, or they were subject to unreasonable delays on the part of HMRC in getting matters resolved. In rare cases, HMRC staff may be guilty of serious misconduct.

A taxpayer who wants to complain about the service that they have received from HMRC (as opposed to disputing the amount of tax that is due) can make a complaint online by logging in via the Government Gateway. There are different forms for complaints by individual taxpayers and by businesses. Complaints can also be made by phone or by post. A complaint can also be made on the taxpayer's behalf by a professional adviser, a friend or relative, or a voluntary organisation, such as the Citizen's Advice Bureau, Tax Aid or Tax Help for Older People.

HMRC undertake that when someone makes a complaint they will:

- try to resolve the problem;
- handle the complaint confidentially;
- provide the name and contact details of the person who is dealing with the complaint;
- keep the taxpayer informed of the progress of the complaint; and
- provide details of who to contact if the complaint is not resolved satisfactorily.

If the person who is contacted in the first instance cannot resolve the complaint, it will be passed to a customer service adviser. Alternatively, the complaint can be made direct to a customer service adviser from the outset.

When making a complaint, the taxpayer should provide sufficient information to allow the complaint to be investigated and the matter put right – what happened and when, who dealt with it, the effect of HMRC's actions, and what action the taxpayer would like to be taken to resolve matters. The taxpayer's full name and address and any relevant reference numbers should also be provided.

If HMRC do not resolve things to the customer's satisfaction, the taxpayer can take matters further. A different customer service adviser can investigate the complaint for a second and final time. If matters are still unresolved once HMRC have provided a final response, the taxpayer can ask the adjudicator to look into the complaint. Thereafter, the matter can be referred to the Parliamentary and Health Service Ombudsman.