



Useful HMRC contact information

June 2014

This ICAEW Tax Faculty guide provides a list of regularly used HMRC contact information. This includes telephone numbers, email facilities, postal addresses and useful HMRC website links together with a number of tips. This guide seeks to help direct you quickly to the part of HMRC you need for resolving issues and to advise on the best method of contact to use. This guide is updated on a regular basis.

Contents

HMRC TELEPHONE CONTACT

GENERAL

- Frequently used numbers
- Child benefit and tax credits
- Specialist departments
- Reporting tax evasion

AGENT HELPLINES

- Agent dedicated lines
- Information you should have available when contacting HMRC
- Business by telephone

HMRC ONLINE CONTACT

- What can be done online and by email
- Agent Account Manager (AAM) service

HMRC POSTAL CONTACT

- SA and PAYE for individuals
- Useful tips
- Standard post headings

HMRC WEBSITE

Useful pages

ICAEW TAX FACULTY

Useful links and contact information

HMRC TELEPHONE CONTACT

HMRC is introducing 0300 telephone numbers to replace the 0845 numbers. For most people the new 0300 numbers will reduce the cost of calling helplines. You can check the cost with your telephone service provider. The 0845 numbers will still be available to use for about 18 months and both numbers are listed below where applicable.

GENERAL

FREQUENTLY USED NUMBERS

Agents

Dedicated lines for SA and PAYE (individuals) **0300 200 3311**
0845 366 7855

Dedicated line for enforcement and compliance, debt management and banking (DMB) **0300 200 3887**

Tax credits priority line **0345 300 3943**
0845 300 3943

Corporation tax

From UK **0300 200 3410**
0845 366 7819

From overseas **+44 151 268 0571**

Use the locator and enter the three digit office number or town or postcode to find the correct office at:
hmrc.gov.uk/contactus/ctoffice.

Employee helpline **0300 200 3300**

Employer helpline **0300 200 3200**
0845 714 3143

Employer helpline new cases **0300 200 3211**



Clickable links

The online .pdf version of this document has clickable links. Any text in **bright red** will link to a web page.

National Insurance (NI)		Return reference errors team	0151 703 8438
To obtain a NI number	0845 600 0643	Errors corrections team	0845 601 0904
Registrations helpline	0300 200 3502 0845 915 7006		
Employees	0300 200 3500 0845 302 1479		
Self-employed	0300 200 3505 0845 915 4655		
New cases (self-employed only)	0300 200 3504 0845 915 4515		
Enquiries non-residents	0300 200 3506		
Online services helpdesk			
From UK	0300 200 3600		
From overseas	+44 161 930 8445		
Fax	03000 518 339		
Paying tax			
Business Payment Support	0845 302 1435 0300 200 3835		
Company helpline	01236 785 057		
Enquiry helpline	0300 200 3401 0845 366 7816		
Onsite Debt collector problems	0300 200 3862		
Payment problems	0845 366 1204 0300 200 3822		
Payment by phone	0300 200 3601 0845 300 1000		
Tax not payable – ESC A19	0300 200 3300 0845 300 0627		
Arrears of tax			
PAYE	0845 302 1424 0300 200 3810		
SA	0845 302 1427 0300 200 3820		
SA (letter)	0845 302 1428 0300 200 3821		
Business Payment Support	0845 302 1435 0300 200 3835		
Construction industry scheme	0845 366 7899 0300 200 3210		
Corporation tax	0845 302 1426 0300 200 3840		
VAT	0845 302 0136 0300 200 3830		
SA and individual PAYE helpline	0300 200 3310 0845 900 0444		
VAT			
Enquiries	0300 200 3700 0845 010 9000		
Online services	0300 200 3701 0845 010 8500		
		CHILD BENEFIT AND TAX CREDITS	
		Child benefit	0300 200 3100 0845 302 1444
		Tax credits	
		Helpline number	0345 300 3900
		Hearing and speech impairments (textphone)	0345 300 3909
		Agent's priority line	0345 300 3943 0845 300 3943
		SPECIALIST DEPARTMENTS	
		Bereavement helpline	0300 200 3300 0845 300 0627
		Charities helpline	0300 123 1073 0845 302 0203
		Construction industry scheme helpline	0300 200 3210 0845 366 7899
		Enterprise investment scheme	0115 974 1250
		Expatriate helpline	0161 261 3398
		ISA accounts helpline	0845 604 1701 0300 200 3312
		Pensions	
		Enquiries	0845 606 0265
		Pension schemes	0845 600 2622 0300 123 1079
		State pension (new claims)	0800 731 7898
		Probate and IHT helpline	0300 123 1072 0845 302 0900
		Research and development	
		Cambridge	03000 542248
		Croydon	020 8633 4307
		Leicester	0116 253 5402
		Maidstone	01622 760405
		Manchester	0161 288 6308
		Northern Ireland	029 2032 7003
		Scotland	029 2032 7003
		Solent	03000 530476
		Wales	029 2032 7003
		Seafarers	02920 325 045
		Share valuations	0300 123 1082 0845 601 5693 0115 974 2222
		Tax and Benefits confidential helpline	0845 608 6000
		'Tax Back' helpline	0845 366 7850
		Trusts	0300 123 1072 0845 604 6455

REPORTING TAX EVASION

Action Fraud line	0300 123 2040
Benefit fraud hotline	0800 854 440
FSA whistleblowing line	020 7066 9200
SOCA hotline	0370 496 7622
Tax/VAT evasion hotline	0800 788 887

Whistleblowing is technically called a 'protected disclosure', where there is reasonable belief that either there has been, or there has been a concealment of:

1. A criminal offence committed.
2. A breach of a legal obligation.
3. A miscarriage of justice.
4. The endangerment of an individual's health or safety.
5. Damage to the environment.

HMRC TELEPHONE CONTACT AGENT HELPLINES

AGENT DEDICATED LINES

HMRC has set up a number of [Agent Dedicated Lines](#).

For other taxes agents are required to use general helplines. Dedicated lines for other taxes have been requested.

SA and PAYE (individuals)	0300 200 3311 0845 366 7855
Dedicated line for enforcement and compliance, debt management and banking (DMB)	0300 200 3887
Tax credits priority line	0345 300 3943 0845 300 3943

INFORMATION YOU SHOULD HAVE AVAILABLE WHEN CONTACTING HMRC

Agent phoning HMRC (WT Bulletin 34)

Five questions have to be answered correctly.

Initial questions will be asked that relate to the agent and could include:

1. Agent's (caller's) name.
2. Name of the practice.
3. The address of the practice.
4. The agent reference number.

Additional questions will relate to the client and could include:

1. Name.
2. Address of the client, and if applicable that of the business.
3. Client's UTR.
4. Client's National Insurance number.

HMRC phoning agent (WT Bulletin 33)

The agent is entitled to ask questions of the HMRC staff to establish that they are indeed who they say they are. The questions that HMRC staff are authorised to answer include:

1. The date and time of an earlier call when the agent contacted HMRC regarding that client.
2. The date of issue of an SA assessment, or any other HMRC document issued regularly.
3. The name of the HMRC staff member.
4. A verifiable telephone number from which HMRC is phoning.

Some agents are concerned when HMRC phones them and then asks them the security questions. The HMRC response is that its aim is to make sure it is speaking to the right person. Many large firms do not permit junior staff to have access to the files of high-profile clients. Also some small firms only allow partners to deal with these cases.

Please note these questions are currently under review and may be subject to change.

BUSINESS BY TELEPHONE

- In general most matters can be dealt with by phone if they relate to the current or immediate past year. The main exceptions (which have to be made in writing) are items relating to earlier years, appointing a new agent, expense claims over £1,000, subscriptions and retirement annuity premiums over £2,500, gift aid or pension claims over £5,000 and any benefit-in-kind which has to be apportioned. Further information is available at [Business by telephone](#).
- Make notes of all conversations, particularly the number phoned, the exact time and date (VAT staff can also provide a reference number) – HMRC won in *R (Corkteck Ltd) v HMRC* [2009] EWHC 785 because no notes were taken. In the case of *Abdul Noor v HMRC* [2011] UKFTT 349 (TC) the tribunal agreed that the taxpayer could accept the information provided by the HMRC helpline as being accurate (even though in this case it was not).

HMRC ONLINE CONTACT

WHAT CAN BE DONE ONLINE AND BY EMAIL

Email contact

Email contact with HMRC is not yet generally available to taxpayers and agents. A pilot which commenced in March 2012 is currently in progress with a select number of volunteer agents.

HMRC online forms

HMRC currently has around 200 forms which can be submitted electronically. These forms cannot however be tailored based on the taxpayers' responses and only provide limited validation checks. HMRC staff are required to input the information to HMRC systems on receipt.

HMRC has also developed i forms. These new i forms have validation checks to ensure the accuracy and easier processing of information by HMRC staff.

At the moment there is no secure channel to submit the forms online so they must be completed, printed and posted to HMRC. However, a secure online channel is currently being developed.

Forms are available at hmrc.gov.uk/findaform and see below for the links to online payslip forms:

[SA payslip form](#)

[Class 1A NIC payslip form](#)

Agent online contact

There is currently no secure method for agents to communicate regularly with HMRC by email, although this is under review and being piloted.

Structured email provided by HMRC may be used in the following circumstances:

- Using the [Agent Account Manager service](#) to resolve client specific problems.
- Notifying change of circumstances of a taxpayer eg, name or address, hmrc.gov.uk/report-changes.
- For VAT, HMRC has a structured email facility for questions from the following:
 - Businesses who want to know their effective date of registration.
 - UK VAT-registered business.
 - Business not registered for VAT in the UK.
 - Members of the public.
 - Agent with a UK VAT-registered client.
 - Agent with a client who is not registered for VAT in the UK.
 - See [VAT help](#).

AGENT ACCOUNT MANAGER (AAM) SERVICE

If an agent has a client specific problem and has exhausted all other avenues, then they may approach an AAM, who will endeavour to resolve their problem. The service covers all areas of taxation. More details are available at [Agent Account Manager service](#).

Access to this service is via a structured enquiry form on the HMRC website. An agent must first register for the service by submitting the 'AAM user registration form'. Subsequently an 'Issue Resolution service' form must be completed for the specific issue and submitted to HMRC.

HMRC POSTAL CONTACT

SA AND PAYE FOR INDIVIDUALS

The current rules are that when replying to HMRC correspondence the reply should be made to the address on the letter. In other cases write to Liverpool if it relates to PAYE or capital gains and to Cardiff if it relates to SA or self-employment. Cardiff also deals with PAYE matters.

With effect from 2012 there will be just two main post hubs:

PAYE and capital gains
HMRC PO Box 1970, Liverpool, L75 1WX

SA or self-employment
HMRC PO Box 4000, Cardiff, CF14 8HR

Other

High Net Worth Unit
HMRC, HNWI SO970, PO Box 202, Bootle, L69 9AL

See hmrc.gov.uk/menus/hnwu.htm.

CORPORATION TAX

For a company, if the three digit code is known, there is a page on the HMRC website that can provide the address of the tax office dealing with that company.

Visit hmrc.gov.uk/contactus/ctoffice.

PAYE

Address for P11D and P11D(b) submission
NIC&EO
Room BP2101, Lindisfarne House,
Benton Park View,
Newcastle upon Tyne,
NE98 1ZZ

VAT

HMRC strongly recommends the use of email to contact it (see above). If you need to write use the following address:

HMRC, VAT Written Enquiries Team
Alexander House, Victoria Avenue
Southend, Essex, SS99 1BD

OTHER TAXES AND SPECIALIST OFFICES

The address (and phone number) of HMRC offices dealing with other specific areas of tax can be found at HMRC: Dedicated helplines and contacts for authorised agents, [HMRC contact us](#).

TIPS ON MAKING YOUR LETTER WORK!

To enable post to be dealt with as speedily as possible the following should be observed:

- **No paperclips**, but staples and tags are OK, if just one is placed at the top left-hand corner.
- Place any **cheques on top**, but if there are no cheques attached the **letter** should be **on top**. Remember to also include the tax reference on the cheque.
- The **reference** should be clearly marked, particularly if the item relates to a corporation tax or compliance issue.
- Every envelope and letter must contain the **correct postcode**.
- **Special deliveries** are accepted and although the receipt is more secure they **take longer to process**, as they are opened by a separate team.

HMRC is encouraging telephone and email contact using i forms. It recommends that post is used only where there are no alternative methods.

OTHER TIPS

- CIS repayment claims for companies
HMRC helpsheet to ensure everything is covered before the claim is submitted
www.hmrc.gov.uk/cis/cis_top_ten_tips.pdf
- Agent authorisation 64-8
HMRC provides tips to help processing at
www.hmrc.gov.uk/agents/authorisation/paper.htm#8

USE STANDARD HEADINGS FOR POST

Clearer headings on letters should help HMRC speed up the post processing and ensure that each post item reaches the staff who are best able to deal with it.

HMRC is looking at whether the use of standard headings on letters will help to speed up its handling of SA and PAYE post. The idea is that standard headings will 'signpost' letters so that they get to the right place in HMRC.

We recommend that all post to HMRC is clearly headed with client name, reference, tax and issue.

Set out below are a list of standard headings for SA and PAYE post. The primary headings summarise the broad subject of the letter, while the secondary headings can be used where the matter is more specific or requires more technical input.

Primary level headings
Agent no longer acting
Allowances and reliefs
Calculation queries
Cessation of a source of income
Complaints
Deceased case/bereavement
Employer correspondence
Employer penalty appeal
ESCA19 claim or Regulation 72
Information requests
Insolvency/bankruptcy
Loss claims
New source of income
PAYE coding query/amendment
Progress chasing correspondence/repayments
Self Assessment appeal
Self Assessment/PAYE repayment claim
Self Assessment set up or close record
Self Assessment statement query
Self Assessment tax return amendment
Self Assessment tax return request

Secondary level headings
Appeals – penalty appeals
Appeals – surcharge appeals
Capital allowances
Capital gains (including PPR elections and quoted shares)
Chargeable events
Discovery assessments
Double Taxation Relief
Film losses
Foreign income (Foreign Tax Credit)
Investment club
Section 33 trading losses
Scholarships/grants
Share schemes
Special assessments
Venture Capital Trust/Enterprise Investment Scheme

HMRC WEBSITE

Useful pages

[Agent web pages](#)

[Agent news items](#)

[Agent Account Managers \(AAMs\)](#)

[Agent Strategy](#)

[Complaints](#)

[Contact information](#)

[Enquiry offices location](#)

[Forms – search link](#)

[Manuals](#)

[News](#)

[Online security advice](#)

[Reporting a change to HMRC](#)

[RSS feed for HMRC news](#)

[Service issues](#)

[Service availability](#)

[Specialist offices contact](#)

Tips for searching the HMRC website for information and updates

- The advanced search in Google is useful to search HMRC website.
- Sign up for RSS feed of HMRC news.

ICAEW TAX FACULTY

Useful links and contact information

Help for tax advisers

- Useful ICAEW and HMRC contacts and links, all in one place

HMRC Agent Strategy

- background information and latest news

Real time information (RTI)

- more information and find answers to questions

Tax Faculty guidance notes

Tax Faculty membership benefits

- how to join

Tax Faculty representations

Tax Forum

- report an issue, give a view, find an answer

Tax News

- latest tax news and updates

Working with HMRC

- latest HMRC service issues news

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Please email philippa.stedman@icaew.com if you find any of the telephone numbers or information is out of date, or to suggest other useful contact details. We will update the information regularly.

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