

# *TAXguide 07/17*

## *Useful HMRC contact information*



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**This guide provides a list of regularly used HMRC contact information. This includes telephone numbers, online contact options and postal addresses, together with a number of tips. This guide seeks to help direct tax agents to the appropriate point of contact within HMRC.**

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TAXguides are published by the Tax Faculty to provide practical guidance to tax practitioners on important developments to tax practice and policy.

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# 1. HMRC TELEPHONE CONTACT

## 1.1 Frequently used numbers

### Agent Dedicated Lines

*These lines provide priority access to tax agents and have considerably shorter waiting times*

|  |                      |
|--|----------------------|
| Debt Management                          | <b>0300 200 3887</b> |
| Self assessment and PAYE for individuals | <b>0300 200 3311</b> |
| Tax Credits                              | <b>0345 300 3943</b> |

### Campaigns and Disclosures

|   |                      |
|---|----------------------|
| Disclosure line                         | <b>0300 123 1078</b> |
| Contractual disclosure facility (COP 9) | <b>0300 057 9336</b> |
| Credit card sales campaign              | <b>0300 123 9272</b> |
| Let property campaign                   | <b>0300 123 0998</b> |
| Worldwide disclosure facility           | <b>0300 322 7012</b> |
| Report tax avoidance schemes            | <b>0300 058 8993</b> |
| Getting out of a tax avoidance scheme   | <b>0300 053 0435</b> |

### Child Benefits and Tax Credits

|                         |                      |
|-------------------------|----------------------|
| Child benefit           | <b>0300 200 3100</b> |
| Tax credits             | <b>0345 300 3900</b> |
| Tax credit overpayments | <b>0345 302 1429</b> |
| Tax-free childcare      | <b>0300 123 4097</b> |

### Corporation tax

|  |                      |
|--|----------------------|
|  | <b>0300 200 3410</b> |
| Corporation tax group payment arrangements | <b>0300 058 3947</b> |
| Northern Ireland corporation tax office    | <b>0300 059 9000</b> |

### Employers

|                               |                      |
|-------------------------------|----------------------|
| Employer helpline             | <b>0300 200 3200</b> |
| Employment status             | <b>0300 123 2326</b> |
| Individual employee queries   | <b>0300 200 3300</b> |
| Support for new employers     | <b>0300 200 3211</b> |
| National minimum wage queries | <b>0300 123 1100</b> |

### Income and Capital Gains tax

*Agent Dedicated Lines (above) give a priority service to agents*

|                               |                      |
|-------------------------------|----------------------|
| Employees                     | <b>0300 200 3300</b> |
| Self assessment               | <b>0300 200 3310</b> |
| National claims office (R40s) | <b>0300 200 3313</b> |

### Online services helpdesk (non-VAT)

*For technical issues with using HMRC systems*

**0300 200 3600**

### National Insurance (NI)

|  |                      |
|--|----------------------|
| General enquiries and missing NI numbers | <b>0300 200 3500</b> |
| Apply for a NI number (JobCentre Plus)   | <b>0800 141 2075</b> |
| Seafarers                                | <b>0300 058 2419</b> |

### Paying Tax

|                                   |                      |
|-----------------------------------|----------------------|
| General advice on making payments | <b>0300 200 3401</b> |
|-----------------------------------|----------------------|

*All main taxes*

|   |                      |
|---|----------------------|
| Queries re paying online by card                  | <b>0300 200 3601</b> |
| Self assessment payment by phone                  | <b>0300 200 3402</b> |
| Business Payment Support                          | <b>0300 200 3835</b> |
| <i>Difficulty paying, due date not yet passed</i> |                      |
| Self assessment payment helpline                  | <b>0300 200 3822</b> |
| <i>Difficulty paying, due date has passed</i>     |                      |
| Confirm identity of field force officer           | <b>0300 200 3862</b> |
| International tax debt (MARD)                     | <b>0300 053 8932</b> |
| Miscellaneous payments                            | <b>0300 200 3854</b> |
| Non-residents                                     | <b>0300 322 7657</b> |

### Reporting Evasion and Fraud

|                                 |                      |
|---------------------------------|----------------------|
| Action Fraud                    | <b>0300 123 2040</b> |
| National Benefit Fraud Hotline  | <b>0800 854 440</b>  |
| HMRC Fraud Hotline              | <b>0800 788 887</b>  |
| FCA whistleblowing line         | <b>020 7066 9200</b> |
| NCA suspicious activity reports | <b>020 7238 8282</b> |

### Specialist Departments

|  |                      |
|--|----------------------|
| Annual tax on enveloped dwellings (ATED)   | <b>0300 200 3510</b> |
| Alcohol and tobacco warehousing  | <b>0300 200 3701</b> |
| Automatic exchange of information  | <b>0300 057 6748</b> |
| Bereavement helpline   | <b>0300 200 3300</b> |
| Charities and Community amateur sports clubs   | <b>0300 123 1073</b> |
| Construction industry scheme   | <b>0300 200 3210</b> |
| Creative industry tax reliefs  | <b>0300 051 0191</b> |
| Deceased estates, probate, IHT   | <b>0300 123 1072</b> |
| Expatriate employees   | <b>0300 053 3148</b> |
| Employer related securities  | <b>0300 055 0826</b> |
| Foreign entertainers   | <b>0300 054 7395</b> |
| Guardians allowance  | <b>0300 200 3101</b> |
| High net worth unit  | <b>0300 054 7201</b> |
| IR35 queries   | <b>0300 123 2326</b> |
| Miscellaneous taxes  | <b>0300 200 3700</b> |
| <i>Aggregates levy, Air passenger duty, Climate change levy, Gambling duties, Insurance premium tax, Landfill tax, Soft drinks industry levy</i> |                      |
| Non-UK resident landlords  | <b>0300 051 6644</b> |
| Pension schemes  | <b>0300 123 1079</b> |
| Shares and assets valuation  | <b>0300 123 1082</b> |
| Stamp duty land and reserve taxes  | <b>0300 200 3510</b> |
| State pension (new claims)   | <b>0800 731 7898</b> |
| Research and development   | <b>0300 123 3440</b> |
| Trusts   | <b>0300 123 1072</b> |

### VAT and Excise

|  |                      |
|--|----------------------|
| General enquiries                          | <b>0300 200 3700</b> |
| Duty deferment                             | <b>0300 059 4243</b> |
| Intrastat                                  | <b>0300 059 4231</b> |
| New computerised transit system            | <b>0300 322 7095</b> |
| Online services for VAT                    | <b>0300 200 3701</b> |
| Overseas repayment unit, non-UK businesses | <b>0300 054 5316</b> |
| Reliefs for disabled and older people      | <b>0300 123 1073</b> |

Other phone numbers can be found on gov.uk at [HMRC contacts](#).

## 1.2 Information agents need when contacting HMRC

### Agent phoning HMRC

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. Address of the practice.
4. 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

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

Where an agent requests a call back for a self assessment or PAYE issue that cannot be dealt with during their initial call to HMRC, HMRC will take a password from the agent to be quoted by the HMRC officer who makes that call back. The password will be for that call only.

Unsolicited self assessment and PAYE calls may be made by HMRC if there is a need to discuss correspondence recently received by HMRC. Callers will offer reference to earlier correspondence or phone calls as proof of identity.

HMRC has developed a process for unsolicited calls from Debt Management and Banking (DMB) and VAT departments when an agent requires proof that the call is genuinely from HMRC. DMB can be asked to quote two characters from the agent reference number. They may also make reference to earlier contacts or information held. VAT will quote the 4 digit ID as an extra assurance. Callers will also offer a call back should the agent remain concerned.

## 1.3 Business by telephone with HMRC

When an agent or taxpayer phones HMRC they should take detailed notes so that these can be referred to in the event of a dispute. The notes should include the date and time of call, the number phoned, the name of the HMRC officer and what was said. VAT staff can provide a reference number. This can make the difference between winning (*Abdul Noor v HMRC* [2011] UKFTT 349 (TC)) and losing (*R (Corkteck Ltd) v HMRC* [2009] EWHC 785) a case.

HMRC has withdrawn its previous **guidance** on which matters can be dealt with over the phone and which need to be in writing. HMRC's Once and Done initiative means that it is making changes to reduce the need for taxpayers and agents to write and transactions are also being moved online. We have asked HMRC to consider providing revised guidance.

## 2. HMRC ONLINE CONTACT

There is no generally available facility to contact HMRC by email but it is possible to use structured or standard email, webchat and online forms for specific types of transactions and contact. HMRC is developing digital services at a fairly significant rate and the information shown below is likely to change very frequently.

We have included below only those services which are available to agents – there are additional services available to taxpayers and claimants through their digital tax account. HMRC does intend to roll out additional services to agents but this is likely to be through commercial software.

The facilities that are available to agents are:

### Structured emails

[Data protection subject access request](#) (see [DPA guide](#))

*On behalf of client who will receive the reply*

[Data protection subject access request – National Insurance.](#)

*On behalf of client who will receive the reply*

[Excise general enquiry form](#)

[Online service complaints - agents](#)

*The issue must first be logged with the online helpdesk and the call reference quoted*

[Notification of a change in personal details](#)

[Notification of cessation of self-employment](#)

[Notification that no corporation tax due](#)

[Notification that no return of Class 1A NI contributions due](#)

[PAYE coding notice query](#)

[Register for self assessment \(SA1\)](#)

[Register as self-employed \(CWF1\)](#)

[Request for certificate of residence in the UK](#)

[Tax evasion hotline information report](#)

[VAT general enquiry form](#)

*The types of query for which this can be used are listed on the form*

[VAT online services queries](#)

### Email addresses

[phishing@hmrc.gsi.gov.uk](mailto:phishing@hmrc.gsi.gov.uk) to report fraudulent emails and text messages (see [guides](#))

[customs.hotline@hmrc.gsi.gov.uk](mailto:customs.hotline@hmrc.gsi.gov.uk) to report customs, excise and VAT fraud

[ir35@hmrc.gov.uk](mailto:ir35@hmrc.gov.uk) for IR35 queries

[exitsteam.counteravoidance@hmrc.gsi.gov.uk](mailto:exitsteam.counteravoidance@hmrc.gsi.gov.uk) to exit from a tax avoidance scheme

[mailbox.sdr@hmrc.gsi.gov.uk](mailto:mailbox.sdr@hmrc.gsi.gov.uk) for stamp duty reserve tax queries

[optiontotaxnationalunit@hmrc.gsi.gov.uk](mailto:optiontotaxnationalunit@hmrc.gsi.gov.uk) for queries on opting to tax properties

[MLRCIT@hmrc.gsi.gov.uk](mailto:MLRCIT@hmrc.gsi.gov.uk) for money laundering related queries for registered businesses

[ncts.helpdesk@hmrc.gsi.gov.uk](mailto:ncts.helpdesk@hmrc.gsi.gov.uk) New computerised transit system (NCTS) helpdesk

[ecs.helpdesk@hmrc.gsi.gov.uk](mailto:ecs.helpdesk@hmrc.gsi.gov.uk) Export control system (ECS) helpdesk

[ics.helpdesk@hmrc.gsi.gov.uk](mailto:ics.helpdesk@hmrc.gsi.gov.uk) Import control system (ICS) helpdesk

[emcs.helpdesk@hmrc.gsi.gov.uk](mailto:emcs.helpdesk@hmrc.gsi.gov.uk) Excise movement and control system helpdesk

Some parts of HMRC's business (such as specialist units and compliance offices) do correspond with taxpayers and agents by email – this should only happen with prior consent and a formal acceptance of the risks. Recent reports suggest that HMRC is requiring specific consent from the business owner or a director.

### Webchat

HMRC has made available a number of webchat facilities which are for general queries only ie, they are not secure and personal details should not be exchanged. There is a secure webchat facility available to agents using the beta service for PAYE liabilities and payments.

### HMRC Forms

HMRC has a [large collection of forms](#). These fall into a number of categories:

Traditional paper forms that are printed, completed and posted to HMRC for processing.

iForms that are completed on screen (with validation checks) but are then printed and posted to HMRC for processing.

iForms that are completed on screen but can be submitted online. In most cases the forms can be submitted online only by the taxpayer but in February 2017 HMRC started to allow for agents to submit certain iForms online on behalf of clients. The first batch of such forms is:

[Apply for a certificate of residence in the UK](#)

[CA3821 National Insurance - sending employees to work abroad](#)

[CA3822 National Insurance - employees going to work in the EEA](#)

[CA3837 National Insurance - apply for an E101 if self-employed in the EEA](#)

[CA8421i National Insurance - working in two or more EEA countries](#)

[CA9107 National Insurance - apply for a certificate of continuing liability when working abroad](#)

[S690 PAYE: Apply for a Section 690 or informal treaty direction](#)

[Digital disclosure service](#)

## 3. HMRC POSTAL CONTACT

### 3.1 Frequently used addresses

HMRC has consolidated its postal hubs in recent years and it increasingly scans mail. Replies to HMRC correspondence should be addressed to the address on that particular correspondence.

Couriers delivering post to an HMRC PO box or BX postcode should deliver to:

HM Revenue and Customs  
Benton Park View  
Newcastle Upon Tyne  
NE98 1ZZ

In other cases the following addresses should be used:

**Central Agent Authorisation Team** (see [guide to paper authorisation](#))

Central Agent Maintainer Team  
National Insurance Contributions and Employer Office  
HM Revenue and Customs  
BX9 1AN

#### Corporation Tax Services

HM Revenue and Customs  
BX9 1AX

#### Employers and Construction Industry Scheme

National Insurance Contributions and Employers Office  
HM Revenue and Customs  
BX9 1BX

#### National Insurance Contributions

National Insurance Contributions and Employers Office  
HM Revenue and Customs  
BX9 1AN

#### NIC and Employer Complaints

HM Revenue and Customs  
BX9 1AA

### Online services complaints

HM Revenue and Customs - Digital Service Complaints  
2nd Floor Accounts Office  
Victoria Street  
Shipley  
BD98 8AA

### PAYE, Self Assessment, Capital Gains Tax, Inheritance Tax

HM Revenue and Customs  
BX9 1AS

### PAYE and Self Assessment Complaints

HM Revenue and Customs  
BX9 1AB

**VAT** (where the VAT enquiry online service is not suitable)

HM Revenue and Customs - VAT Written Enquiries Team  
Alexander House  
21 Victoria Avenue  
Southend-On-Sea  
SS99 1BD

Other addresses can be found at [HMRC contacts](#) on gov.uk.

There is a [Where's My Reply service](#) which agents can use to find out when to expect a reply from HMRC.

### 3.2 Tips on making your letter work

To enable post to be dealt with as speedily as possible the following is recommended:

- 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.
- Reference numbers should be clearly marked, particularly if the item relates to a corporation tax or compliance issue.
- Agents give their full name, address, telephone number and client name and reference number and also indicate whether authorisation from the client through a 64-8 or online is in place.
- Special deliveries are accepted and although the receipt is more secure they take longer to process, as they are opened by a separate team.

### 3.3 Standard headings for self assessment and PAYE post

HMRC has created a list of standard headings that agents can use when writing about their clients' self assessment and PAYE. Using these standard headings should speed up post processing and ensure that the item is directed to the correct area within HMRC. 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.

These headings are:

| Primary level headings | Secondary level headings    |
|------------------------|-----------------------------|
| Agent no longer acting | Appeals – penalty appeals   |
| Allowances and reliefs | Appeals – surcharge appeals |

|  |   |
|--|---|
| Calculation queries                        | Capital allowances  |
| Cessation of a source of income            | Capital gains (including Principal Private Residence Elections and quoted shares) |
| Complaints                                 | Chargeable events   |
| Deceased case/bereavement                  | Discovery assessments   |
| Employer correspondence                    | Double Taxation Relief  |
| Employer penalty appeal                    | Film losses   |
| ESCA19 request or employer error           | Foreign income (Foreign Tax Credit)   |
| Information request                        | Investment club   |
| Insolvency/bankruptcy                      | Trading losses  |
| Loss claims                                | Overpayment relief under Schedule 1AB   |
| New source of income                       | Scholarships/grants   |
| PAYE coding query/amendment                | Share schemes   |
| Progress chasing correspondence/repayments | Special assessments   |
| Self Assessment appeal                     | Venture Capital Trust/Enterprise Investment Scheme                                |
| 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         |   |

### 3.4 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.

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