

# Make a complaint about HMRC

## Online

[Complain about HMRC \(https://www.gov.uk/complain-about-hmrc\)](https://www.gov.uk/complain-about-hmrc)

## Phone

### Income Tax

Call to complain about the service HMRC has provided relating to Income Tax.

Telephone:  
**0300 200 3300**

Textphone:  
**0300 200 3319**

Fax:  
**+44 135 535 9022**

Opening times:

Our phone line opening hours are:

Monday to Friday: 8am to 6pm

Closed weekends and bank holidays.

### Tax credits

Call to complain about the service HMRC has provided relating to tax credits.

Telephone:  
**0345 300 3900**

Opening times:

Our phone line opening hours are:

Monday to Friday: 8am to 6pm

Closed weekends and bank holidays.

## Self Assessment

Call to complain about the service HMRC has provided relating to Self Assessment.

Telephone:  
**0300 200 3310**

Textphone:  
**0300 200 3319**

Outside UK:  
**+44 161 931 9070**

Opening times:

Our phone line opening hours are:

Monday to Friday: 8am to 6pm

Closed weekends and bank holidays.

You can also find out information in your [business tax account \(https://www.gov.uk/guidance/sign-in-to-your-hmrc-business-tax-account\)](https://www.gov.uk/guidance/sign-in-to-your-hmrc-business-tax-account).

## National Insurance

Call to complain about the service HMRC has provided relating to National Insurance.

Telephone:  
**0300 200 3500**

Textphone:  
**0300 200 3519**

Outside UK:  
**+ 44 191 203 7010**

Opening times:

Our phone line opening hours are:

Monday to Friday: 8am to 6pm

Closed weekends and bank holidays.

## **Child Benefit**

Call to complain about the service HMRC has provided relating to Child Benefit.

Telephone:  
**0300 200 3100**

Opening times:

Our phone line opening hours are:

Monday to Friday: 8am to 6pm

Closed weekends and bank holidays.

## **VAT, customs, international trade and excise**

Call to complain about the service HMRC has provided relating to VAT, customs, international trade and excise.

Telephone:  
**0300 200 3700**

Textphone:  
**0300 200 3719**

Outside UK:  
**+44 2920 501 261**

Opening times:

Our phone line opening hours are:

Monday to Friday: 8am to 6pm

Closed weekends and bank holidays.

You can also find out information in your [business tax account \(https://www.gov.uk/guidance/sign-in-to-your-hmrc-business-tax-account\)](https://www.gov.uk/guidance/sign-in-to-your-hmrc-business-tax-account).

## Employers

Call to complain about the service HMRC has provided relating to support for employers.

Telephone:  
**0300 200 3200**

Textphone:  
**0300 200 3212**

Fax:  
**03000 523 030**

Opening times:

Our phone line opening hours are:

Monday to Friday: 8am to 6pm

Closed weekends and bank holidays.

You can also find out information in your [business tax account \(https://www.gov.uk/guidance/sign-in-to-your-hmrc-business-tax-account\)](https://www.gov.uk/guidance/sign-in-to-your-hmrc-business-tax-account).

## How to complain about HMRC

If you have had any letters from HMRC before, you should find your reference number before you call to complain.

Tell us if you need extra support with your complaint because of a health condition or your personal circumstances.

There are different ways to [complain about HMRC online services](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/complain-about-hmrc-online-services) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/complain-about-hmrc-online-services>) and [complain about serious misconduct by HMRC staff](https://www.gov.uk/guidance/complain-about-serious-misconduct-by-hm-revenue-and-customs-staff) (<https://www.gov.uk/guidance/complain-about-serious-misconduct-by-hm-revenue-and-customs-staff>).

If you need to complain about an area of HMRC that is not shown on this page, you can [find other HMRC contact details](https://www.gov.uk/government/organisations/hm-revenue-customs/contact) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact>).

## Call charges

[Find out about call charges \(/call-charges\)](/call-charges)

## Post

### Income Tax and Self Assessment complaints

Write to HMRC if your complaint is about Income Tax or Self Assessment.

PAYE and Self Assessment Complaints  
HM Revenue and Customs  
BX9 1AB  
United Kingdom

### National Insurance and employer complaints

Write to HMRC if your complaint is about National Insurance or employers.

NIC and EO Complaints  
HM Revenue and Customs  
BX9 1AA  
United Kingdom

### Debt Management complaints

Write to HMRC if your complaint is about Debt Management.

Debt Management Complaints  
HM Revenue and Customs  
BX9 1JT  
United Kingdom

## Compliance check or HMRC enquiry complaints

Write to HMRC if your complaint is about a compliance check or HMRC enquiry.

Customer Compliance Complaints  
HM Revenue and Customs  
BX9 2AB  
United Kingdom

## How to complain by post

You do not need to include a street name, city name or PO box when writing to these addresses.

Write 'Complaint' on the front of the letter and include your reference number if it is shown in any letters you have from HMRC.

Tell us if you need extra support with your complaint because of a health condition or your personal circumstances.

Couriers should use a [different address](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/couriers) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/couriers>).

If you need to complain about an area of HMRC which is not on this page, you can [find other HMRC contact details](https://www.gov.uk/government/organisations/hm-revenue-customs/contact) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact>).



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