



Complain about HMRC

Contact HM Revenue and Customs (HMRC) as soon as possible if you have a complaint about their service.

This guide is also available [in Welsh \(Cymraeg\) \(/cwyno-am-cthem\)](#).

You can make a complaint if you're unhappy with the service provided, for example because:

- you received a poor service
- there were unreasonable delays - [check when you can expect a reply from HMRC \(/guidance/check-when-you-can-expect-a-reply-from-hmrc\)](#)

HMRC cannot investigate complaints when:

- you disagree with a tax decision or a penalty - [follow a different process to get a review of a decision \(/tax-appeals\)](#)
- a complaint is currently being investigated by the Adjudicators Office or the Parliamentary and Health Service Ombudsman



You should continue to pay tax while your complaint is being dealt with. If you stop or delay your payments you may be charged interest or penalties.

If you do not need to complain, there are other ways to [contact HMRC \(/contact-hmrc\)](#).

How to complain

Complain online

You'll need to sign in to use this service. If you do not already have sign in details, you'll be able to create them when you sign in for the first time.

You'll be told when you sign in if you need to prove your identity. This is to keep your details safe and usually involves using photo ID like a passport or driving licence.

You can:

- [complain online if you're an individual](http://www.tax.service.gov.uk/digital-forms/form/make-a-complaint-online/draft/guide)
(<http://www.tax.service.gov.uk/digital-forms/form/make-a-complaint-online/draft/guide>)
- [complain online if you're a business](http://www.tax.service.gov.uk/digital-forms/form/make-a-business-complaint-online/draft/guide)
(<http://www.tax.service.gov.uk/digital-forms/form/make-a-business-complaint-online/draft/guide>)
- [complain online if you're an agent](https://www.tax.service.gov.uk/submissions/new-form/complain-about-hmrc-as-agent)
(<https://www.tax.service.gov.uk/submissions/new-form/complain-about-hmrc-as-agent>) (you must have permission from your client (</guidance/how-to-get-authorised-to-act-as-a-tax-agent-on-behalf-of-your-clients>) to do this)

Complain by phone or post

You can also [complain by phone or post](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/complain-about-hmrc)
(<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/complain-about-hmrc>). You'll need:

- your National Insurance number, Unique Taxpayer Reference (UTR) or VAT number
- your full name, address, phone number and email address
- details of what happened and when
- to say how you'd like your complaint resolved

If you need extra support with your complaint

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

If you need someone to complain on your behalf

You can ask someone else to complain for you.

You'll need to [authorise them to deal with HMRC on your behalf](https://www.gov.uk/appoint-tax-agent) (<https://www.gov.uk/appoint-tax-agent>) before they can make a complaint for you.

What happens when you complain to HMRC

HMRC will review your complaint. They will investigate what happened and what should have happened. This is called a 'first tier' review.

Normally, HMRC will contact you within 6 weeks of receiving your complaint. They will tell you the outcome of the first tier review and what the next step is.

HMRC will not treat you differently to anyone else because you've made a complaint. They will handle your complaint fairly, confidentially and investigate the issues thoroughly.

HMRC will consider refunding any reasonable costs directly caused by their mistakes or delays. Costs can include:

- postage
- phone charges
- professional fees

Keep your receipts if you want a refund.

If you disagree with the outcome of the first tier review

You can ask for your complaint to be reviewed a second time. This is called a 'second tier' review.

You can either do this online or by post using the address provided during the first tier review.

A different person will review your complaint, look at how your complaint was handled at the first tier

review and let you know the outcome.

The decision from the second tier review is final.
You will not be able to ask HMRC for another
review.

If you disagree with the outcome of the second tier review

You can [ask the Adjudicator's Office to review your complaint \(/guidance/how-to-complain-to-the-adjudicators-office-about-hmrc-or-the-voa\)](#). HMRC will tell you how to do this.

This service is free and independent of HMRC.

You can only ask the Adjudicator's Office to look at your complaint if you've had a first and second tier review from HMRC.

If you disagree with the Adjudicator's Office

You can [ask your MP \(<https://www.parliament.uk/mps-lords-and-offices/mps/>\)](#) to refer your complaint to the [Parliamentary and Health Service Ombudsman \(<https://ombudsman.org.uk/>\)](#).

