



## Guidance

# How to complain to the Adjudicator's Office about HMRC or the VOA

When and how to complain to the Adjudicator's Office about HM Revenue and Customs (HMRC) or the Valuation Office Agency (VOA).

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From: [The Adjudicator's Office \(/government/organisations/the-adjudicator-s-office\)](#)

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You must first complain to HM Revenue and Customs (HMRC) or the Valuation Office Agency (VOA) before the Adjudicator's Office can investigate your complaint.

You can ask HMRC or the VOA for a:

- first review to consider your complaint
- second review if you do not agree with the outcome

## The Adjudicator's Office investigation

The Adjudicator's Office can investigate your complaint about HMRC or the VOA if:

- you're the person affected by the complaint, or an [authorised representative](https://www.gov.uk/government/publications/authorise-someone-to-deal-with-the-adjudicators-office-for-you) (<https://www.gov.uk/government/publications/authorise-someone-to-deal-with-the-adjudicators-office-for-you>)
- you've asked for a first and second review from HMRC or the VOA
- your complaint is one we can look at

The Adjudicator's Office can normally accept your complaint up to 6 months after you've received the second review from HMRC or the VOA.

## What the Adjudicator's Office can look at

The Adjudicator's Office [Service Level Agreement with HMRC and the VOA](https://www.gov.uk/government/publications/adjudicators-office-service-level-agreement-with-hmrc-and-voa) (<https://www.gov.uk/government/publications/adjudicators-office-service-level-agreement-with-hmrc-and-voa>) explains the types of complaint we can look at. The Adjudicator's Office can investigate the following complaints:

- if policy and guidance were applied fairly and consistently
- administrative errors including unreasonable delays, mistakes and poor or misleading advice
- how discretion was applied
- staff conduct which led to poor customer service

## What the Adjudicator's Office cannot look at

The Adjudicator's Office cannot look at:

- matters of government or departmental policy
- complaints where there is a specific right of determination by any court, tribunal, or other body with specific jurisdiction over the matter
- valuation decisions of Statutory Officers in the VOA
- complaints about whether HMRC or the VOA have complied with the Freedom of Information Act 2000 and the Data Protection Act 2018
- complaints about an ongoing investigation or enquiry
- the formal decision made as part of the Alternative Dispute Resolution process
- complaints about misconduct that could be considered by the Independent Office for Police Conduct or the Police Complaints Commission for Scotland
- complaints about a commercial or employment contract between you and HMRC

- complaints that have been or are being investigated by the Parliamentary Ombudsman

## How to make a complaint

To make a complaint, please use our [online form](https://www.gov.uk/guidance/contact-the-adjudicators-office-online) (<https://www.gov.uk/guidance/contact-the-adjudicators-office-online>).

If your complaint is after the 6-month time period, tell us the reasons why and we may accept it in exceptional circumstances.

The [Role of the Adjudicator](https://www.gov.uk/guidance/the-role-of-the-adjudicator) (<https://www.gov.uk/guidance/the-role-of-the-adjudicator>) guidance provides more information on how we investigate complaints.

If you need any help or a reasonable adjustment when dealing with us, please let us know.

## If you cannot use the online form

If you are unable to use the online form, you can [send your request by post](https://www.gov.uk/government/publications/ask-the-adjudicators-office-to-investigate-a-complaint-or-review-a-decision) (<https://www.gov.uk/government/publications/ask-the-adjudicators-office-to-investigate-a-complaint-or-review-a-decision>).

## Complain about the Adjudicator's Office service or decision

Information on [how to complain about the Adjudicator's service or decision](https://www.gov.uk/guidance/how-to-complain-about-the-adjudicators-office-service-or-decision) (<https://www.gov.uk/guidance/how-to-complain-about-the-adjudicators-office-service-or-decision>) is available.

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