

i Contacts

Please phone:

- the number printed on page 1 of your tax return
- the Pensions Helpline on **0845 600 2622**
- the SA Orderline on **0845 9000 404** for helpsheets or go to hmrc.gov.uk/sa

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This guide has step-by-step instructions to help you fill in the Tax Return for Trustees of Registered Pension Schemes.

Most of your questions will be answered here. If you need more help, please phone the Pensions Helpline on **0845 600 2622**.

As this tax return cannot be filed online, you must file the completed paper return by 31 January 2014. However, if you want us to do the calculation, you must file the return by 31 October 2013.

What you have received

Your Tax Return for Trustees of Registered Pension Schemes asks for details of the scheme's income and taxable chargeable gains.

If the scheme is not registered with HM Revenue & Customs, **do not** complete a return. Please return your notice to file, explaining why it is not appropriate to your scheme.

This guide is to help you fill in the tax return. You can also download the *Trustees of Registered Pension Schemes Tax Calculation Guide* to help you calculate your tax bill (if you want to). Go to hmrc.gov.uk/worksheets/sa976.pdf

You are required to complete the tax return for 2012–13 even if:

- the scheme does not have to pay Income Tax on the income received by it or Capital Gains Tax on its gains
- there is no repayment or further repayment due to the scheme.

Completion will not mean that you will have to pay any more tax than you would have had to pay without completing the tax return.

If accounts have been prepared for a 12-month period ending in the year to 5 April 2013, you may complete the return based on the income and gains received during the period of those accounts.

The completion of the tax return on the accounts basis is an easement. Any change of accounting date means you must revert permanently to completing the return on the statutory basis, that is, for the year from 6 April to 5 April each year.

If you do so, you must adopt this method on a consistent basis. If you wish to change from the accounting date basis to the strict fiscal basis (the statutory basis) then the change in basis should not result in there being periods which drop out of account.

If accounts have not been prepared for a 12-month period ending in the year to 5 April 2013, complete the tax return for income received in the year ended 5 April 2013. However, if this would result in a period dropping out of account, you should complete the return based on the entire period since the end of the last accounts.

You must send your return back to us on time. Otherwise, you will be liable to an initial automatic penalty of £100, and further penalties for continued delay.

You should not send any other documents with your return. If we need to see scheme accounts or other records, we will ask for them.

Key dates and summary

You must, by law, have kept all records. Failure to do so could give rise to penalties.

April 2013

You receive your notice to file.

- Find your records.
- Fill in your return.

31 October 2013

We must have received your completed tax return by this date if you want us to calculate your tax and tell you what to pay in time for the 31 January 2014 payment, if one is due.

31 January 2014

This date is important for three reasons. This is the date by which you must:

- let us have your completed tax return
- pay the balance of any tax you owe for 2012-13, and
- pay your first payment on account for the 2013-14 tax year, if appropriate.

If your tax return is received after this date, you will be charged an automatic penalty of £100 even if you have no tax to pay or you have paid all the tax you owe on time. If you pay your tax late, we will charge you interest and possibly a late payment penalty.

More about late filing penalties

If you still don't send back your completed tax return we will also charge you the following penalties:

- over three months late – a penalty of £10 for each additional day that it is late for a maximum of 90 days (£900)
- over six months late – an additional £300 or 5% of the tax due if this is higher
- over twelve months late – a further £300 or a further 5% of the tax due if this is higher, or up to 100% of the tax due if information is being deliberately withheld to prevent us from assessing your liability. This could be up to 200% if the income or gains not being declared arise outside the UK.

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What you should do first

First, fill in boxes 1 to 6 on pages 2 to 4 of the tax return. Page 4 of this guide will help.

Decide if you want us to calculate the tax (or repayment) for you. If so, make sure your completed tax return reaches us by 31 October 2013. It will save you time and effort if you leave it to us.

If you miss the deadline of 31 October 2013 you will need to calculate the tax (or repayment) and make sure your completed tax return reaches us by 31 January 2014.

Do not delay doing your tax return. You do not have to wait for the deadline shown on the front of the tax return. Tackling it earlier means you will have more time to get help if you need it. Sending it earlier does not mean you have to pay tax any sooner.

What next?

Gather together information about the scheme's circumstances for 2012–13. For example, if accounts were prepared for a 12-month period ending within the year ended 5 April 2013, you will need these. Whether or not accounts were prepared, you will need any building society statements, dividend vouchers (but not those in relation to UK dividends), documentation/records provided by your custodian or third party advisor and other financial records. Do not send these with your tax return; keep them safe.

You are now ready to fill in your tax return. Page 4 of this guide will tell you what to do, and the rest of the guide will help you fill in the boxes. If you need more help, ask us or your tax adviser.

If after sending us your tax return you find that you have made a mistake, or any details have changed, then let us know at once, otherwise you may be charged a penalty. You must provide final figures to replace any provisional amounts as soon as you can. We may also charge a penalty if there is unreasonable delay in providing corrected figures once they are known to you, or the tax return is incorrect because you have failed to take reasonable care. The maximum penalty can be from 30% to 100% of the additional tax due. This is the difference between the correct tax due, and the amount due on the figures provided. We can reduce this penalty, depending on what you tell us, and the help and assistance you give us to correct the error. In some circumstances you could also be prosecuted for deliberate errors.

What we do

When we get your completed tax return we will process it – based on your figures – to work out whether the scheme owes any tax, and if so how much, or how much we owe you. If we see any obvious mistakes – for example in the arithmetic – we may put them right and tell you what we have done. When we process the return, we shall only be looking at the return.

We will send you our calculation of your tax, if you have asked us to do it for you. If you have calculated your tax, we will let you know if it is wrong.

Later, we will send you a statement. This will explain how to pay any tax due – see the notes on page 9 of this guide.

Once we have processed your tax return we may check it. We have 12 months after we receive it to do this. We may make enquiries about your figures and ask you to send the records from which you took them. We may also check your figures against any details received from other sources, such as your building society or bank.

How to fill in your tax return

Answer all the questions. If you complete a 'Yes' box, fill in the following boxes that apply to you. If the question is not applicable, go to the next one

- write clearly using blue or black ink and only in the spaces provided
- use numbers only, when you are asked for amounts
- please do not include pence – round down income and gains to the nearest pound, and round up tax credits and tax deductions – for example, if building society interest is £3,500.87 after tax has been deducted, enter £3,500 in box 1.1. Round all the boxes, not just totals boxes
- do not delay sending your tax return just because you do not have all the information you need – see the notes for question 13 on page 8 of this guide.

If you need help, look up the question number on pages 4 to 8 of this guide.

Pages 2 to 7

Fill in pages 2 to 7 of your tax return. Notes to help you complete them are on pages 4 to 8 of this guide and page 9 includes information about paying your tax.

If you are not sure

If a source of income is not taxable and is not specifically asked for on the tax return, do not include it on the tax return. Examples might include contributions received or the proceeds of insurance policies used for the paying of benefits.

If you are unsure about the treatment of a certain source of income, you can enter it in the box you think is appropriate and then in the 'Additional information' box, box 13.2 on page 7 tell us what you have done and why.

Questions 7, 8 and declaration

Remember to fill in question 7 if you have calculated the tax bill, and complete question 8 if you wish to claim a repayment.

Finally, sign and date the Declaration and send your completed tax return back to us. Do not include your financial records or accounts. Keep them safe.

Q1 Did you receive income from which UK Income Tax has been deducted?

Banks and building societies can pay interest or alternative finance receipts to pension schemes without deducting Income Tax if they believe the pension scheme to be a registered pension scheme. You may therefore find that the interest or alternative finance receipts you received in 2012–13 were received gross and should not be returned here.

If you have received income which has had UK Income Tax deducted, ensure that the gross income figure you show on the form is only that portion of income which has had tax deducted from it.

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Only enter income from authorised unit trusts here if the certificate of deduction clearly shows Income Tax has been deducted. Generally, income from authorised unit trusts does not have Income Tax deducted, but has a tax credit attached which is not reclaimable. At question 1, enter:

- the total amount of interest or alternative finance receipts you have received from all your accounts during 2012–13 after the deduction of lower rate tax (net) (box 1.1)
- the total amount of tax deducted from that interest or alternative finance receipts (box 1.2), and
- the total amount of interest or alternative finance receipts from all your accounts during 2012–13 before tax was deducted (gross) (box 1.3).

You can find the relevant figures on one of the following:

- bank or building society statement or passbook
- certificate of tax deducted provided by the company which pays interest on any loan made by the scheme.

If you do not have all three figures, work them out as follows.

Either like this:

Tax deducted = amount **after tax** x 25%

Statement shows interest of £80 **after tax**

So tax is £80 x 25% = £20

or like this:

Tax deducted = amount **before tax** x 20%

Statement shows interest of £100 **before tax**

So tax is £100 x 20% = £20

Only the amount of Income Tax deducted that has not already been reclaimed by you at the time this return is made and for the period covered by this return is still repayable.

If you have already reclaimed tax before you make this return, enter the amount that you have already reclaimed in box 1.4.

If none of the tax in box 1.2 has been reclaimed by you at the time this return is made, the figure of tax reclaimable now, and to be entered in box 1.5, is the same as that entered in box 1.2.

If, exceptionally, the figure to be entered in box 1.5 is a minus figure and you are calculating the tax (or repayment) due, you will need to take the following action when carrying this figure to the Working Sheet in the *Trustees of Registered Pension Schemes Tax Calculation Guide*.

If there is tax available for repayment from box 2.4, deduct the amount shown in box 1.5 from the figure in box 2.4. If the result is a positive figure, enter it in box P14 of the Working Sheet in the *Tax Calculation Guide*. If the result is a minus figure, then enter the figure in brackets in box P14.

Q2 Did you receive income from overseas investments?

Include income in box 2.1 even if UK Income Tax has not been deducted.

You should convert income to sterling at the rate of exchange prevailing when the income arose. If you are unsure of the exchange rate to be applied ask us or your tax adviser.

Q3 Did you receive any trading income?

If at any time in the year to 5 April 2013 the scheme carried on a trade, complete boxes 3.1 to 3.5. Income from a trade is not exempt from tax and any income shown here will be liable to tax at the trust rate. If you need

help to arrive at the scheme's net profit after expenses and deductions, for example, capital allowances, ask us or your tax adviser.

Boxes 3.2A and 3.2B are for Business Premises Renovation Allowance (BPRA). BPRA gives 100% first-year allowances for the capital costs a business incurs from 11 April 2007 in converting or renovating business premises in an Assisted Area that have been vacant for at least a year to bring them back into business use. BPRA does not apply to premises to be used for farming, fisheries and aquaculture, the manufacture of imitation or substitute milk or milk products, the shipbuilding, steel, coal and synthetic fibres industries.

Complete box 3.3A if box 3.3 has been reduced by enhanced capital allowances for spending on designated environmentally beneficial technologies. You will find more information on this type of expenditure in Helpsheet 252 *Capital allowances and balancing charges*, available from hmrc.gov.uk/helpsheets/hs252.pdf or from the Self Assessment Orderline.

The scheme should have records of all its business transactions. These must be kept until at least 31 January 2019 in case we ask to see them.

Q4 Did you receive any income under a Deed of Covenant?

Enter the total amounts in boxes 4.1 to 4.3. Income Tax deducted from income received from Deeds of Covenant is not repayable.

Q5 Were any payments or charges on the pension scheme's income paid under deduction of tax?

Include in boxes 5.1 and 5.2 the total charges on the scheme's income that were paid under deduction of tax. Do not include the totals of any interest or alternative finance payments or rent etc., paid under deduction of tax to anyone who lives abroad. You should include these payments in boxes 5.3 and 5.4.

Do **not** include payments of pensions made under PAYE, or payments under the Construction Industry Scheme, in any of the boxes in this question. You should not include tax deducted by the scheme administrator. For example, tax deducted from short service refunds should not be shown here, but should be returned under the Accounting for Tax procedures (for further details see the Registered Pension Schemes Manual (RPSM)) at hmrc.gov.uk/pensionschemes/guidance.htm Tax deducted from trivial commutation lump sums should be dealt with through PAYE.

Q6 Did you receive any other taxable income which you have not already entered elsewhere in this return, or did you make any taxable chargeable gain?

You should enter only taxable income and taxable chargeable gains in question 6. If the income or gains are exempt from tax, **do not** enter them here.

Enter in boxes 6.2 to 6.4 details of any taxable income of whatever nature that has not been entered elsewhere within this tax return. For example, you should enter partnership income from a Property Investment LLP here. Tax is due on this income at 50% (the trust rate).

Enter the taxable amount of the chargeable gain in boxes 6.5 and 6.6 after any exemptions, losses and/or reliefs. The trustees of a registered pension scheme have half the normal annual exempt amount (for example, £5,300 for 2012–13).

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Enter the net amount of chargeable gains which do not qualify for Entrepreneurs' Relief on which you must pay Capital Gains Tax for 2012–13 in box 6.5. Chargeable gains accruing on or after 23 June 2010 are taxed to Capital Gains Tax at 28%.

Enter the net amount of chargeable gains qualifying for Entrepreneurs' Relief on which you must pay Capital Gains Tax for 2012–13 in box 6.6. Chargeable gains accruing on or after 23 June 2010 qualifying for Entrepreneurs' Relief are taxed to Capital Gains Tax at 10%.

You should calculate the taxable amount under normal Capital Gains Tax rules. For more information on Capital Gains Tax, please see the Capital Gains Manual from page CG33000 at hmrc.gov.uk/manuals/cgmanual

Q7 Do you want to calculate the tax (or repayment) due?

Calculating the tax (or repayment) is optional. If you do not answer 'Yes' to this question we shall assume that you want us to calculate the tax for you, therefore you must send the completed tax return to us by 31 October 2013. See page 11 of these notes if your notice to file was issued after 31 July 2013.

If you wish to calculate your tax or repayment, then complete the Working Sheet in the *Tax Calculation Guide* and copy the figures to question 7.

We need this information so that we can check that you have got it right.

Q8 Do you want to claim a repayment?

If you wish to claim a repayment, fill in boxes 8.1 to 8.12 as appropriate. Repayment will be sent direct to your, or your nominee's, bank or building society account. This is the safest and quickest method for the scheme to receive a repayment. If you do not claim a repayment, one will not be sent to you automatically. Any amount we owe you will be set against your next tax bill.

Please note, if you have an amount to pay that is due in the near future (usually within 45 days), then we will generally set off any repayments against this liability. Also, we prefer not to make repayments of small amounts, because of administrative costs. So if the overpaid tax is below £10, we will normally set it against your next tax bill. But if you do not agree with this set-off, please contact us.

Complete box 8.1 if you want the repayment sent to the scheme's bank or building society account.

Complete box 8.2 if you want the repayment sent to your adviser's, or other nominee's, bank or building society account. Fill in boxes 8.3 to 8.7 to give details of your account or, if you want the repayment to go to a nominee, give details of that nominee's account. If you want the repayment to go to your adviser, complete box 8.8. Fill in boxes 8.9, 8.10 and 8.11 to give details of your nominee or adviser. You must sign box 8.12.

Please note that we reserve the right not to make a repayment to your nominee. No vouchers are required with this return.

Q9 to Q12 Pension scheme details

These questions must be completed. The information will help us keep our records up to date.

Q13 *Provisional figures*

Do not delay sending your tax return just because you do not have all the information you need. You must do your best to obtain the information, but if you cannot provide final figures by the time you need to send back your return, then provide provisional figures.

Complete box 13.1 and say in the 'Additional information' box, box 13.2, which figures are provisional (refer to the appropriate box numbers on the return). It would also help us if you say in box 13.2:

- why you could not give final figures, and
- an appropriate date on which you expect to give us your final figures.

If you use provisional figures, you must have taken all reasonable steps to get the final figures and ensure that they are sent to us as soon as they are available. You could be charged a penalty if you did not have a good reason for using a provisional figure or you did not take sufficient care to calculate the provisional figure in a reasonable amount. We would not regard pressure of work on either you or your tax adviser, or the complexity of your tax affairs as reasons for using a provisional figure.

You must ensure that any provisional figures you do include are reasonable and take account of all the information available to you.

If you negligently submit a provisional figure which is either inaccurate or unnecessary, you may be liable to a penalty.

Estimates

In some situations you may need to provide an estimated figure which you do not intend to amend at a later date. Broadly, this will be the case when:

- there is inadequate information to enable you to arrive at a reliable figure (for example, where the records concerned have been lost or destroyed), or
- while there is inadequate information to arrive at a precise figure, a reliable estimate can be made.

You should also identify any figures in your tax return which may not be very reliable; where appropriate, explain how the figure has been arrived at. If you are including an estimate which, while not a precise figure, is sufficiently reliable to enable you to make an accurate tax return, there is no need to make specific reference to it.

Q14 *Declaration*

Accounts

If accounts have been prepared you may, if you wish, complete the tax return based on the accounts period. Complete box 14.1 to indicate if the tax return has been completed based on the accounts for a 12-month period of account ending in the year from 6 April 2012 to 5 April 2013. If you have completed box 14.1 you must complete box 14.1A. Alternatively, complete box 14.2 if the tax return has been completed for a period ending on 5 April 2013.

This may happen either where the scheme has no accounts and completes the return on the tax year basis (6 April 2012 to 5 April 2013), or where there has been a change in the scheme's accounting period to align its end date with the end of the tax year. In the latter case, the period ending 5 April 2013 to be included in this return will be a period longer than 12 months, so that no period falls out of account. This period of longer than 12 months may be covered either by one set of accounts for the whole period or two consecutive sets of accounts covering the period from the end of the accounting period ending in 2011–12 to 5 April 2013.

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You should not send any accounts or other records in with the return. If we need to see them, we will ask for them.

If you have filled in the tax return

Sign and date the return in box 14.3. This must be signed by a trustee of the scheme who has been nominated by the other trustees of the scheme.

If you have had the tax return filled in for you by someone else

If you have had the tax return filled in for you by someone else, acting on your behalf, you must still sign the return yourself to confirm to us that, to the best of your knowledge, it is correct and complete. This applies whether you have paid for the services of an accountant or other tax practitioner, or have simply had help from a friend or relative.

You should always allow sufficient time for checking and signing the tax return if it has been completed by someone on your behalf (particularly if you are likely to be abroad near the deadline for sending the return back to us). Failure to make appropriate arrangements could mean that you miss the deadline and are charged penalties and interest.

Paying your tax

Your statement of account

If we receive your completed tax return by 31 October 2013, we will send you a statement showing how much tax you owe us, or we owe you, before any final payment is due on 31 January 2014. It will also explain how to pay.

If we receive your completed tax return after 31 October 2013, we cannot guarantee to process it in time to let you know how much to pay on 31 January 2014. This might mean that you have to estimate how much to pay.

We will send you a payslip with either a Statement of Account or a Reminder. If you pay too little, you will have to pay interest (and perhaps a late payment penalty). If you pay too much and have claimed a repayment, we will repay it with any interest due. If you do not claim a repayment we will set the amount due, plus any interest, against your next tax bill.

If you make payments on account

Some trustees may have to make payments on account. Each payment will normally equal one half of the previous year's tax liability (after taking off tax deducted at source and tax credits on dividends). The payments are due on 31 January in the tax year and 31 July following the tax year.

If you needed to make payments on account for the year to 5 April 2013, we will already have sent you a statement of the first payment on account due by 31 January 2013. We will send you another statement in June or July with details of the second payment on account.

If the payments on account add up to less than you owe for 2012–13, you must pay the difference by 31 January 2014. That amount can be calculated by completing boxes P24 to P28 in the Working Sheet in the *Tax Calculation Guide*.

If the payments on account add up to more than the tax bill for 2012–13, we will repay the difference if you have claimed a repayment in question 8 on your tax return, or if not, we will set it against your next tax bill. When you settle your tax bill for 2012–13 by 31 January 2014, you must also pay any

first payment on account for 2013–14. You must make the second payment on account for 2013–14 by 31 July 2014.

If you have asked us to calculate your tax, we will tell you how much to pay on account.

If you are calculating your tax, complete the Working Sheet in the *Trustees of Registered Pension Schemes Tax Calculation Guide*.

Any Capital Gains Tax included in your 2012–13 tax bill will be excluded from the calculation of your 2013–14 payments on account. If you have asked us to calculate your tax, we will exclude it from the amount we tell you to pay on account. If you are calculating your tax, the calculation excludes Capital Gains Tax when you work through the boxes to calculate your payments on account.

You can make a claim to reduce these payments if you expect your tax bill (net of tax deducted at source and tax credits on dividends) to be lower in 2013–14 than in 2012–13. The *Tax Calculation Guide* will tell you what to do if you wish to claim to reduce your payments on account. Interest will be charged on late payments on account. For details see ‘If you do not pay your tax on time’ below.

Ways to pay

You can pay by one of the following methods:

- your bank’s Internet or phone banking facility
- BillPay: Debit Card over the Internet
- at your bank
- by transfer from an Alliance & Leicester commercial bank account
- at a Post Office
- by post.

You can find more details of how to pay on the back of the Statement of Account, Reminder, or How to Pay leaflet.

You can also go to hmrc.gov.uk/howtopay/self_assessment.htm

If you do not pay your tax on time

We will charge interest on all late payments from the date the tax becomes due until it is paid. You will have to pay a late payment penalty on any tax for the year ending 5 April 2013 which is due by 31 January 2014, but is not paid by 30 February 2014. This penalty will be:

- 5% of the tax paid late, and
- 5% of any tax paid later than 2 August 2014, and
- 5% of any tax paid later than 2 February 2015.

If you pay too much tax

If you do not claim a repayment, we will take the amount we owe you, plus any interest, off your next tax bill.

If you do claim a repayment by completing the ‘Yes’ box in question 8, we will repay it, plus any interest due on the amount overpaid. Please note if you have an amount to pay that is due in the near future then we will generally set off any repayment against this liability. Also, we would prefer not to make repayments of small amounts (below £10) because of administrative costs. But if you do not agree with these set-offs, please contact us (our contact details are shown on the front of the Tax Return for Trustees of Registered Pension Schemes).

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If your tax return is incorrect

If your tax return is incorrect and you have:

- paid too much tax, see 'If you pay too much tax' on page 10, or
- not paid enough tax, then we will ask for further tax. We may charge you interest from the original due date, penalties and a late payment penalty.

If the notice requiring you to make your tax return was given after 31 July 2013

If the notice requiring you to make your tax return was given after 31 July 2013, we must receive it from you by the later of:

- three months after the date the notice was given, or
- 31 January 2014.

Tax is also due by the later of these dates.

We will charge interest on any tax paid after the due date. A late payment penalty of 5% will also be made on any tax still unpaid more than 30 days after the due date.

The notice requiring you to make your tax return is 'given' on the day it is delivered to you. We will normally assume, for example, for the purpose of charging automatic penalties for the late submission of your tax return, that delivery will have taken place not more than seven days after the date of issue shown on the front of it.

If you have a complaint

Problems can usually be settled most quickly and easily by contacting Pension Schemes Services. You will always be given a contact name or number in any correspondence we send you.

If you cannot settle a matter with the person you have been dealing with, you can write to:

- Head of Pension Schemes Services, FitzRoy House, Castle Meadow Road, Nottingham, NG2 1BD, or
- if the problem concerns the service you have been given by an accounts office, the director of that office.

The director will look into your case and quickly let you know the outcome. For more information about making complaints, go to

hmrc.gov.uk/complaints-appeals

If you are still not happy

If the director has not been able to settle your complaint to your satisfaction, you can ask the Adjudicator to look into it and recommend appropriate action. The Adjudicator is an impartial referee whose recommendations are independent.

The Adjudicator's address is:

The Adjudicator's Office
8th Floor
Euston Tower
286 Euston Road
LONDON
NW1 3US

Phone 0300 057 1111 or 020 7667 1832

Fax 0300 057 1212 or 020 7667 1830

www.adjudicatorsoffice.gov.uk

The Adjudicator's leaflet AO1 gives information about complaining to the Adjudicator.

Finally, you can ask your MP to refer your case to the independent Parliamentary and Health Service Ombudsman. The Ombudsman will accept referral from any MP, but you should approach your own MP first. Further information is available from:

The Parliamentary and Health Service Ombudsman
Millbank Tower
Millbank
LONDON
SW1P 4QP

Phone 0345 015 4033

Fax 0300 061 4000

www.ombudsman.org.uk

More information

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to hmrc.gov.uk/charter

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to hmrc.gov.uk/leaflets/data-protection.htm

These notes are for guidance only and reflect the position at the time of writing. They do not affect any rights of appeal. Any subsequent amendments to these notes can be found at hmrc.gov.uk/selfassessmentforms