

## "How to contact us"

### Introduction

We want you to be able to reach the right part of HMRC on your first attempt, enabling you to meet your clients' needs. You can contact HMRC or do business with us in a variety of ways: using our Online Services, by telephone, in writing and even in person.

In this guide, therefore, we aim to give you a basic outline of the many different contact channels available and examples of the best routes to use in most cases. The links within the document will direct you to full details of the services on our website.

The menu below lists the areas covered in the guide. Select any of the menu items to go directly to the information you are looking for. We appreciate your feedback, so if there are any comments you have about this 'How to contact us' guide, please let us know by [completing our feedback form](#) - you will need to select 'Tax Agents section of the Practitioner Zone' from the menu.

### Ways to contact us

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## Ways to contact us

### Using Online Services

HMRC's Online Services offer a quick, convenient and cost efficient way for you to deal with a whole range of tax issues on behalf of your clients. We are constantly improving our Online Services so you may be able to conduct your business by going online, rather than telephoning or writing to us.

Using our tax related Online Services you can:

- submit tax and PAYE returns
- submit declarations
- make payments electronically or check refunds
- access real-time accounts and view your clients' statements
- view and amend information such as contact details
- obtain authorisation to act for your client

For example, by looking at the 'View Liabilities and Payments' information on 'SA Online for Agents', you will be able to check whether a repayment has been made to your client without having to call our Contact Centres.

### Using the HMRC website

If you have a general query, you may be able to find the answer in the 'Frequently Asked Questions' (FAQs) on our website, or in one of our online manuals or booklets, without having to contact anyone in HMRC. Here are some useful links:

<a href="#">All FAQs</a>	<a href="#">Residence and Domicile</a>
<a href="#">Construction Industry Scheme</a>	<a href="#">SA manual</a>
<a href="#">Corporation Tax</a>	<a href="#">SA menu</a>
<a href="#">National Insurance</a>	<a href="#">Trusts &amp; Estates</a>
<a href="#">Partnerships</a>	<a href="#">VAT information &amp; guides</a>
<a href="#">Rates &amp; Allowances</a>	

We continuously update our website by removing outdated material and making navigation and search facilities easier to use.

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## Contacting us by telephone

We have a large number of contact points for conducting business by telephone. If you deal with individual Self Assessment (rather than Corporation Tax) clients, the Taxes Contact Centres, which deal with taxpayer-specific calls about Self Assessment (SA) and Pay As You Earn (PAYE) for individuals, are likely to be the most useful. These Contact Centres can also deal with partnership matters. The range of business you can conduct by telephone with the Contact Centres is outlined below.

We have priority telephone lines available for agents telephoning our Taxes Contact Centres. The latest list of agent priority line numbers, alongside the normal public numbers and the tax offices which they serve, can be found at [agent priority lines](#). Please only use the agent priority numbers if you have an urgent issue and are unable to get through on the usual public numbers.

There is also an agent priority number for Tax Credits: 0845 300 3943. Please do not disclose any of the agent priority numbers to your clients, as this will affect our service to you.

We also have a range of telephone helplines for general enquiries (these provide general guidance on particular subjects such as Charities, Residency, Inheritance Tax, etc). Further details are outlined in our [‘Other specialist areas’](#) section.

## Contacting us by post and email

For more complex matters you may want to write to us. HMRC has a number of postal contact points which deal with the business of the former Inland Revenue for:

- individuals
- employers
- businesses and corporations

Our website has appropriate links at [local office addresses](#).

Details of where to send correspondence on VAT and Excise matters are outlined [later in this chapter](#).

At present, we cannot offer an email service to all of our customers, although we are working towards this. Please see our [listing of the areas for tax and Tax Credit matters that can be conducted by email](#).

## Visiting us in person

We know that agents rarely use the Tax Enquiry Centres. We encourage individual customers to self-serve, either by using the telephones to contact the Taxes Contact Centres or by using the HMRC internet access in those locations where it is available. Customers who still need a face-to-face service and the assistance of an adviser will be offered an appointment at a future time.

Details of your nearest [Enquiry Centres](#) are available through the HMRC website. Enquiry Centre locations are also listed in BT area telephone directories under HM Revenue & Customs.

**Please note:** Enquiry Centres do not handle VAT queries – for these, please contact the [National Advice Service](#).

## Tax and client-specific contact

### Individual SA/PAYE

#### Do you need to contact us about a specific client's SA or PAYE affairs?

A lot of straightforward business for your individual or partnership clients can be conducted by telephone. Primarily this can be done through the Taxes Contact Centres, which deal with calls about Self Assessment (SA) and Pay As You Earn (PAYE) for individuals. For specific enquiries, you can find the telephone number you need in the [Contact us by phone \(SA\)](#) section of the website.

If the issue is more complex, you may need to write to us. You will find our postal addresses in the same list.

#### What business can be done by telephone?

An [HMRC Statement of Practice](#) sets out the services available from Contact Centres which deal with the tax affairs of individuals, and is summarised below.

##### Personal details

HMRC can accept and update a customer's record with the following information:

- changes to name, address, postcode and telephone number
- first notification of changes in personal circumstances, marriage, separation, divorce and date of death
- first notification of National Insurance number
- notification that a third party is no longer acting

HMRC can also accept and update an individual's customer record (subject to time limits) with the following information given by telephone:

##### Employment details

- Details of a customer's new employer and the date employment commenced
- A customer's works or payroll number
- Details of earlier employments

##### Personal allowances

- Personal Allowance
- Married Couple's Allowance
- Blind Person's Allowance

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## Expenses

- Fixed or flat rate expenses up to a limit of £1000. Claims over £1000 must be in writing
- Other job-related expenses to a limit of £1000 where a Form P87 has already been completed and entitlement has been established in principle
- Professional subscriptions to a limit of £2500

## Notification of payments

- Gift Aid payments to a limit of £2500
- Payments to pension plans to a limit of £2500 (new claims, claims to carry back and claims in excess of £2500 must be in writing)

## Notification of benefits in kind

- Notification of any benefits without any limit applying

## Notification of other earnings

- Part-time earnings or earnings other than from main income to a limit of £2500
- Commission to a limit of £2500
- Tips to a limit of £2500

## Notification of other income

- Income without tax taken off (gross income) up to a limit of £2500
- Taxed savings and investment income to a limit of £2500
- State Pension and Incapacity Benefit
- Pension other than State Pension to a limit of £2500
- Property income from a customer's own home to a limit of £2500
- Other property income to a limit of £2500. This limit relates to net taxable income
- Other taxable income (excluding earnings) to a limit of £2500

## Amendments to Self Assessment returns by telephone

HMRC can accept certain amendments to the return by telephone, where the item has been accidentally omitted or where the customer wishes to correct an entry made in the return. These are:

- amendments to Personal Allowances
- correction of personal or employment details
- amendments to claims for deductions or expenses
- amendments to employment income or employee benefits
- correction of provisional or incorrect figures
- amendments to a return where capital from investments has been incorrectly included as interest or where the full interest from a joint account has been entered rather than the individual's share
- amendments to the return where the incorrect amount has been entered for pensions or State Pension and benefits
- amendments to a return where there is an entry for qualifying pension payments or Retirement Annuity Relief but relief has not been claimed

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## Self Assessment requests

HMRC will accept the following requests:

- to repay tax overpaid for the year
- to include tax payable in the PAYE tax code for the forthcoming year
- requests to reduce payments on account

## Instances of non-release of personal details

HMRC will provide certain information we hold about the customer by telephone.

However, the main exceptions are:

- personal details such as name, address, date of birth, National Insurance number
- pay and tax details
- information contained in Self Assessment (if customers require this information to make amendments or corrections to their return, we will provide details in writing)

## Why do we ask security questions by phone when we hold your client's authority for you to deal with us on their behalf?

HMRC will accept certain types of information from agents providing that we:

- have been able to check the identity of the agent
- hold evidence that the customer has given their consent for the agent to act on their behalf

Customers will need to give their consent if they want an agent to act on their behalf.

This is normally done by signing a [Form 64-8](#). You can register as an 'agent' if you are using our Online Services on behalf of your client(s), whether paid or acting in a voluntary capacity, at the [Online Agent Authorisation Service](#).

We know that many agents who have called a Contact Centre are frustrated with our requirement to answer a number of security questions. Our caller verification checks are designed to help us ensure that the person we are talking to is who they claim to be and that they have the appropriate authority to conduct the business.

It would be helpful if you could have all your client's personal details to hand at the time of the call.

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## Employer PAYE

### Do you need to contact us about an employer's PAYE affairs?

You may be able to complete your task by using the PAYE Online for Agents service. This allows you to:

- send a range of your clients' in-year forms online
- file your clients' Employer Annual Return (P14s and P35) online
- file your clients' monthly Construction Industry Scheme (CIS) returns online
- perform verifications for your CIS clients
- make electronic payments

However, you may have a particular query about your employer clients' affairs. These can often be answered in full by one of our dedicated helplines. For established employers, call the [Employer helpline](#); for new or recent employers, contact the [New Employer helpline](#). Your local office will be able to assist with ongoing or complex matters related to the operation of PAYE. Both the direct dial telephone numbers and postal addresses are shown on our website pages – see [Area/Local offices for Employers](#).

If you have a query about starting and finishing the tax year or Statutory Payments, you can email us and we will reply within two working days. You can email us on a special form using the links below. Please select your query type from the options shown:

[Starting the tax year](#)

[End of year queries](#)

[Statutory Sick Pay](#)

[Statutory Maternity Pay](#)

[Statutory Adoption Pay](#)

[Statutory Paternity Pay](#)

By emailing us from the HMRC site your email is more secure, but our reply to you is not. This means that our email reply will not contain confidential information. If we need to, we will email you to explain that we will be replying fully by letter or phone. Before you contact us, we may be able to give you an instant answer to your question. Please see:

[Starting the tax year – your questions answered](#)

[Finishing the tax year – your questions answered](#)

[Statutory Payments – your questions answered](#)

## Corporation Tax

### Do you need to contact us about a client's Corporation Tax affairs?

If you cannot complete your task using the Corporation Tax Online for Agents service, you can find the contact details (postal address and general telephone number) of the office that handles your clients' Corporation Tax (CT) affairs at [CT offices](#). If we have written to you about your client, you should find a direct dial number on our letter.

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## VAT and Excise

### Where should you send VAT registration forms and returns?

Use our [VAT main contact points](#) to match your client's business postcode to the appropriate units in Grimsby, Wolverhampton, Carmarthen and Newry for matters relating to:

- VAT registration
- VAT deregistration
- VAT registration – changes in detail

Unless you are using our Online Services, completed VAT returns should go to:

VAT Central Unit  
Alexander House  
Southend-on-Sea  
Essex  
SS99 1AA

### Do you need to contact us with a general query about Customs, Excise, VAT or any of our other taxes or duties, relating to the former HM Customs and Excise?

You can call the [National Advice Service](#) (NAS) on 0845 010 9000. Unfortunately our advisers cannot deal with enquiries relating to case-specific transactions but you can see what NAS can offer by selecting the link above.

Some of the more straightforward enquiries may be handled more easily via our website, where we have answers to many of the most 'Frequently Asked Questions'. Please note that many of our leaflets, notices and updates are available on the website and can be viewed at your convenience.

If you wish to send us an email solely for matters relating to VAT, Excise, and other duties formerly dealt with by HM Customs and Excise, you can contact [enquiries.estn@hmrc.gsi.gov.uk](mailto:enquiries.estn@hmrc.gsi.gov.uk)

If your enquiry is on behalf of a UK VAT-registered business, please make sure you include the VAT registration number of the business. Enquiries that contain requests for trader-sensitive material will be answered by post. If you are not VAT-registered, the name and postal address of the business will be required as we may need (for security reasons) to reply to you by post as we are restricted in providing certain information via email. If you have a personal enquiry, please be sure to include your full name and address.

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## If you do not have email, where do you send written queries about VAT and Excise?

These should go to:  
National Advice Service  
Written Enquiries Section  
Alexander House  
Victoria Avenue  
Southend-on-Sea  
Essex  
SS99 1BD

## Do you have queries about Option to Tax?

These (and completed OTT forms) should go to:  
Option to Tax National Unit  
HM Revenue & Customs  
Portcullis House  
21 India Street  
Glasgow  
G2 4PZ

Telephone: 0141 555 3548/3599

## International Trade

### Do you have queries about International Trade?

If you wish to contact us regarding International Trade (Importing, Exporting procedures and Customs Reliefs), please use [intenquiries@hmrc.gsi.gov.uk](mailto:intenquiries@hmrc.gsi.gov.uk)

Alternatively you can write to:  
International Trade  
Written Enquiries Team  
Crownhill Court  
Taylor Road  
Plymouth  
PL6 5BZ

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## Other specialist areas

### Do you need help on topics such as Charities, Inheritance Tax, Residency, etc?

We have a number of telephone helplines for general enquiries which provide general guidance on particular subjects such as Charities, Residency, Inheritance Tax, etc. [Full details of helplines](#), hours of opening and a brief description of the helpline business are available on our website.

### Contacting a specialist office

We have a number of specialist offices to whom you can write, email or phone directly. Some have provided 'Frequently Asked Questions' and other information on the HMRC website to help you find the information you need without having to contact us.

See [Specialist ex-Inland Revenue offices](#) for former Inland Revenue business including Charities, Capital Gains Tax, Debt Management, Expatriates, Residency, Inheritance Tax, National Insurance, Trusts, Shares and Asset Valuation, Stamp Taxes, etc.

For former Customs & Excise business including Tariff Classification, CHIEF, etc see [Specialist ex-C&E offices](#).

## HMRC leaflets and forms

### Do you need HMRC forms or leaflets?

You can download many forms and leaflets from our website – see [All forms](#). If you require multiple copies of forms or do not have suitable printing facilities, you can obtain them by telephoning our orderlines. Details of the orderline name, telephone number, opening times and descriptions of the forms and stationery they can supply are available on our website at [Orderlines](#).

You can also use our online ordering facility for a limited range of forms at [Forms request](#).