



HM Revenue  
& Customs

# Help for you and your constituents

Working with HM Revenue and Customs:  
a guide for MPs

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This guide explains the range of services we offer to help with your personal tax enquiries, and to support you and your staff in dealing with tax-related enquiries from constituents

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# 1. About HMRC

## Who we are and what we do

We are the UK's tax, payments and customs authority. We collect the money that pays for the UK's public services and help families and individuals with targeted financial support through Tax Credits and Child Benefit.

We brought in revenues of £731.1 billion in 2021 to 2022. We also provide families with targeted financial support, through Tax credits and Child Benefit.

### Contact us about casework relating to:

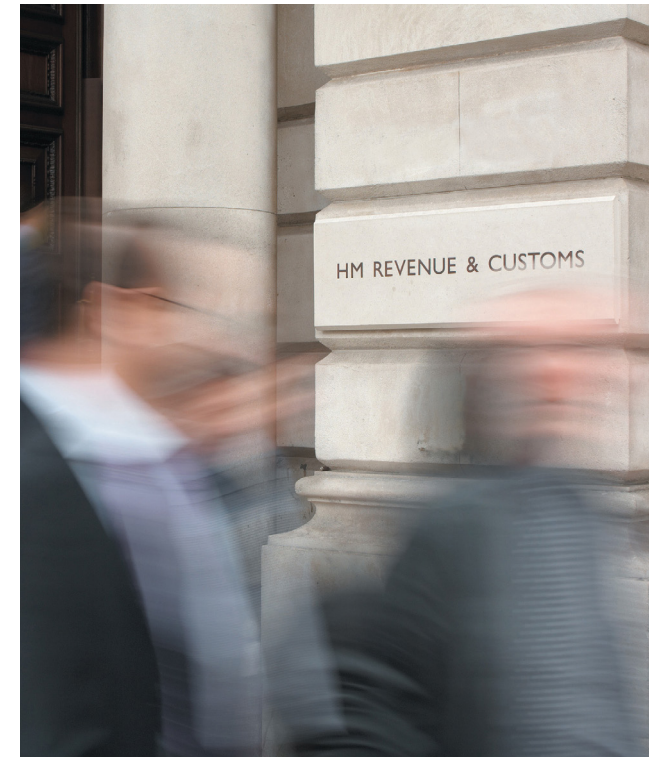
- Tax credits
- Child Benefit
- National Insurance Contributions
- Income Tax, Corporation Tax, Capital Gains Tax, Inheritance Tax, Insurance Premium Tax, Stamp Duty Land Tax and Petroleum Revenue taxes

- Environmental taxes - Climate Change Levy, Aggregates Levy and Landfill Tax
- Value Added Tax (VAT), including import VAT
- Customs duty
- Excise duties
- Trade statistics
- Enforcement of the National Minimum Wage
- Recovery of Student Loan repayments

### We are unable to provide guidance on:

- Representations on matters of tax policy - we follow the policy set by Parliament
- Universal Credit (this is handled by the Department for Work and Pensions)
- Student Loans
- Business Rates (please contact the Valuation Office Agency directly)
- Pensions

If you are unsure, please do give us a call and we can point you in the right direction.



## 2. Help and information for you as a Member of Parliament



### Your personal tax queries

An MP's tax affairs can be more complex, and for security reasons, your personal tax and National Insurance contributions are dealt with by a specialist department known as Public Department 1 (PD1).

The direct contact numbers for MPs' personal tax queries at PD1 are **03000 581 587** and **03000 581 589** (please quote your tax reference and National Insurance number).

We've also produced a personal guide for MPs and Ministers called 'Tax and National Insurance contributions' which can be found on the Independent Parliamentary Standards Authority website [www.theipsa.org.uk](http://www.theipsa.org.uk). This provides an overview and advice on Self Assessment and the tax exemptions that you're eligible for as an MP.



### MP Hotlines - helping you to help your constituents

We run a hotline to help you – and your staff – deal quickly and efficiently with constituent issues and concerns. These numbers are dedicated to enquiries from MPs and their offices, they focus on the most common questions you're likely to receive from your constituents.

It's important to note that these hotlines are only for use by MPs and their staff, and are not for public use.

For enquiries relating to **Working Tax Credit, Child Tax Credit, Child Benefit, PAYE and Self Assessment**, MPs and their staff can contact us on: **0300 322 9427**

Available 9am - 5pm Monday to Friday, excluding public holidays.



### MP correspondence

We aim to respond to all correspondence within 15 working days and we'll send you an acknowledgement to confirm that we have received your email. This will also include details of when you can expect a response.

Please contact [team.mincom@hmrc.gov.uk](mailto:team.mincom@hmrc.gov.uk)

MPs can also contact the tax credits team directly at [inbox.mpenquiriesontaxcredits@hmrc.gov.uk](mailto:inbox.mpenquiriesontaxcredits@hmrc.gov.uk)

## Arranging a visit to your nearest HMRC office

We welcome visits by MPs and their staff to their nearest HMRC office.

Visiting one of our regional centres is a great opportunity to meet specialists dealing with the issues identified by your constituents. We will also brief you on all the work we do at the office and provide you with an opportunity to speak directly to staff to hear about their experience working for HMRC. We would also be delighted to give you the opportunity to speak to a senior member of HMRC staff as part of the visit.

To arrange a visit please contact our External Affairs team at [external.affairs@hmrc.gov.uk](mailto:external.affairs@hmrc.gov.uk) setting out where you'd like to visit and whether there are particular aspects of our work that you'd like to discuss. We'll be happy to make the arrangements, including liaising with our Permanent Secretaries Office and Treasury Ministers.



## 3. Help and information for your constituents

The information contained in previous pages is specifically for the use of MPs and your offices. However, we thought it might also be helpful to include some more general information which you are free to share with your constituents.

### Customers who need extra help

We know that some people need extra help to get their taxes and entitlements right, or in dealing with a major life event, such as preparing for retirement or a bereavement. We have therefore introduced a bespoke service that offers more in-depth support on the phone, and a mobile advisory service if customers need a face-to-face appointment, at a place convenient to them. Our Contact Centre staff are trained to identify when a customer needs extra help, and will direct them to the most appropriate tailored service.

More information on the ongoing work to support customers who need extra help and the additional support offered to customers with tax debts or those undergoing a tax investigation is available on GOV.UK: [www.gov.uk/government/publications/hmrc-issue-briefing-support-for-customers-who-need-extra-help](http://www.gov.uk/government/publications/hmrc-issue-briefing-support-for-customers-who-need-extra-help)

### How to contact us

- **Digital:** HMRC pages on GOV.UK [www.gov.uk/HMRC](http://www.gov.uk/HMRC)

These pages provide contact details as well as detailed information and guidance and access to our online services.

- Customers are able to access a wide range of support when using our digital services, such as web chat, secure messaging or interacting with a virtual assistant. Webchat is available on some of our GOV.UK pages and also within HMRC online services. It allows customers to have a one-on-one online conversation with an adviser, instead of calling a helpline.

- **Social media**

We are active across social media on Twitter, Facebook, LinkedIn and Instagram, where we share information, updates and guidance, as well as news about our work. We also answer customer queries on Twitter and Facebook. For security reasons, we ask them not to share any personal information on social media.

You can find us on Facebook at [www.facebook.com/HMRC](http://www.facebook.com/HMRC), and our main corporate Twitter account is [@HMRCgovuk](https://twitter.com/HMRCgovuk). We also run dedicated Twitter accounts for:

small businesses [@HMRCbusiness](https://twitter.com/HMRCbusiness)  
customer support [@HMRCcustomers](https://twitter.com/HMRCcustomers)  
media [@HMRCpressoffice](https://twitter.com/HMRCpressoffice)

- **Phone:** public helpline **0300 200 3300**  
**Phone:** Welsh Language Line **0300 200 1900**
- **Alternative phone and print formats**  
Customers who are deaf, hearing-impaired or have a speech impairment can dial 18001 in front of any HMRC contact number to use a text relay service/  
If a customer requires a different format for correspondence from HMRC, such as braille, large print or audio on CD, they can contact us at: [vimu.nes@hmrc.gov.uk](mailto:vimu.nes@hmrc.gov.uk)

Customers who have additional needs can access all of the relevant information on GOV.UK [www.gov.uk/dealing-hmrc-additional-needs](http://www.gov.uk/dealing-hmrc-additional-needs)

- **Personal tax accounts**

19 million customers have signed up for personal tax accounts since launch. Information on how to sign up can be found on GOV.UK [www.gov.uk/personal-tax-account](http://www.gov.uk/personal-tax-account)

## Queries

If a constituent is unhappy with the service they've received, they should contact the relevant HMRC helpline, listed here: [www.gov.uk/government/organisations/hm-revenue-customs/contact/complain-about-hmrc](http://www.gov.uk/government/organisations/hm-revenue-customs/contact/complain-about-hmrc)

Constituents can also raise a query to HMRC by phoning or writing to the person or office they've dealt with. Alternatively, they can ask for the matter to go straight to a customer service adviser in the complaints team.

If your constituent is not satisfied with our service, they can ask us to look at the issue for a second time, using a different customer service adviser.

They can ask the Adjudicator [www.adjudicatorsoffice.gov.uk](http://www.adjudicatorsoffice.gov.uk) to look into the matter. The Adjudicator acts as a fair and unbiased referee and the service is free.

If the Adjudicator is unable to resolve a complaint, constituents can ask you to refer it to the Parliamentary and Health Service Ombudsman [www.ombudsman.org.uk](http://www.ombudsman.org.uk). The Ombudsman provides a free and independent service set up by Parliament.

**We've published full information on how to raise an issue, including phone numbers and useful links, at [www.gov.uk/government/organisations/hm-revenue-customs/contact/complain-about-hmrc](http://www.gov.uk/government/organisations/hm-revenue-customs/contact/complain-about-hmrc)**

## Organisations providing information and guidance on tax matters

**While we cannot give tax advice, we work closely with the following organisations that provide information and guidance on tax matters, and they might also be able to help your constituents:**

- Citizens Advice [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk)
- Low Incomes Tax Reform Group [www.litr.org.uk](http://www.litr.org.uk)
- Tax Aid [www.taxaid.org.uk](http://www.taxaid.org.uk)
- Tax Help for Older People [www.taxvol.org.uk](http://www.taxvol.org.uk)

## 4. Taxation and the Devolved Administrations

The Scottish Parliament, Senedd Cymru and Northern Ireland Assembly legislate on matters no longer reserved to the UK Parliament. This includes some areas for which HMRC used to be responsible across the UK.

### Scotland

The Scotland Act 2012 devolved a range of tax powers to the Scottish Parliament. Stamp Duty Land Tax and Landfill Tax stopped applying in Scotland from April 2015 and instead were replaced by equivalent taxes of the Land and Building Transactions Tax and Scottish Landfill Tax. Both set by the Scottish Parliament and administered by Revenue Scotland, [www.revenue.scot](http://www.revenue.scot)

The Scotland Act 2016 devolved further tax powers to the Scottish Parliament. Since April 2018, the Parliament has set different income tax rates and thresholds applicable to Scottish taxpayers (these are set out on GOV.UK [www.gov.uk/scottish-income-tax](http://www.gov.uk/scottish-income-tax)). Scottish Income Tax applies only to non-saving and non-dividend income of Scottish taxpayers (savings/dividend income is taxed at UK income tax rates/thresholds).

The Scotland Act 2016 also provided for the assignment of a proportion of VAT receipts to the Scottish Government and devolved control over

Air Passenger Duty and Aggregates Levy to the Scottish Parliament. No date has been agreed for the start of devolved Aggregate Levy or the Scottish equivalent of Air Passenger Duty, known as Air Departure Tax. Due to the effects of the Covid-19 pandemic, the Scottish Government and HM Treasury have agreed to delay the implementation of VAT assignment and establish a new implementation date as part of the review of the Scottish Government's Fiscal Framework.

**Note:** Proceeds from these devolved and assigned taxes go towards funding the Scottish Government's budget.

### Wales

The Wales Act 2014 provides for the full devolution of Stamp Duty Land Tax, Landfill Tax and Welsh Rates of Income Tax.

The Welsh Government introduced the devolved equivalents of Stamp Duty Land Tax and Landfill Tax, known as Land Transaction Tax and Landfill Disposals

Tax in April 2018. These are administered by the Welsh Revenue Authority ([www.gov.wales/welsh-revenue-authority](http://www.gov.wales/welsh-revenue-authority)). The Welsh Rates of Income Tax, which were introduced in April 2019, are set out on GOV.UK [www.gov.uk/welsh-income-tax](http://www.gov.uk/welsh-income-tax). Welsh Rates of Income Tax apply only to non-saving and non-dividend income of Welsh taxpayers (savings/dividend income is taxed at UK Income Tax rates)

### Northern Ireland

Since January 2013, rate-setting for Air Passenger Duty for long-haul direct flights leaving Northern Ireland has been devolved to the Northern Ireland Assembly. The Corporation Tax (Northern Ireland) Act 2015 allows for devolution of power to the Northern Ireland Assembly to set a Northern Ireland rate of Corporation Tax to apply to certain trading income. The government will commence the Act and devolution of the power can be completed once a restored Northern Ireland Executive demonstrates its finances are on a sustainable footing.



## Digital updates and briefings:

We email MPs a bulletin to provide a short round-up of news, policy announcements, changes to legislation and consultations.

This information may also be useful for your constituents and you can share them through your social media channels.

Your staff can also sign up to receive our briefings and the bulletin by contacting our External Affairs team at [external.affairs@hmrc.gov.uk](mailto:external.affairs@hmrc.gov.uk)

## If you have any comments or suggestions please contact us:

External Affairs: [external.affairs@hmrc.gov.uk](mailto:external.affairs@hmrc.gov.uk)

Permanent Secretaries Office: [perm.secs@hmrc.gov.uk](mailto:perm.secs@hmrc.gov.uk)



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