

# TAX CREDITS

## Tax credits fall into two types: **Child Tax Credits and Working Tax Credits**

**9 out of 10 families with children qualify for tax credits, but you do not necessarily have to have children to qualify for working tax credits.**

**In order to be able to claim tax credits you must be over 16 and live in the UK.**

### What is Child Tax Credit?

Child Tax Credit is for people who are responsible for at least one child. It is paid directly to the person who has the main responsibility for caring for the child or children.

### What is Working Tax Credit?

Working Tax Credit is for people who are employed or self-employed (either on their own or in a partnership), who:

- usually work 16 hours or more a week
- are paid for that work, and
- expect to work for at least 4 weeks

and who are:

- aged 16 or over and responsible for at least one child, or
- aged 16 or over and disabled, or
- aged 25 or over and usually work at least 30 hours a week

Working Tax Credit is paid to the person who is working 16 hours or more a week. Couples, if both of you are working 16 hours or more a week, must choose which one of you will receive it. You cannot receive Working Tax Credit if you are not working.

As part of Working Tax Credit you may qualify for help towards the costs of childcare. If you receive the childcare element of Working Tax Credit, this will always be paid direct to the person who is mainly responsible for caring for the child or children, alongside payments of Child Tax Credit. The amount of tax credits you receive will depend on your annual income.

### How Can I Appeal a Tax Credit Decision?

To appeal a Tax Credit Decision you need to read the leaflet: 'How to Appeal Against a Tax Credit or Award'.

This can be downloaded at [http://www.hmrc.gov.uk/leaflets/wtc\\_ap.pdf](http://www.hmrc.gov.uk/leaflets/wtc_ap.pdf) or can be requested by ringing **0845 300 3900** and asking for leaflet **WTC/AP**.

You must fill in the enclosed form and send it back. You can get help filling in your appeals form at the Citizens Advice Bureau. Their contact details are:

**Address:** 2nd Floor, Standard House,  
Half Moon Street, HD1 2JF

**Appointment Line:** 01484 451 381

**Advice Line:** 0844 848 7970

### How can I complain about the service I received?

You may be unhappy with the way your case has been handled. If this is the case you can complain. You must first make a complaint to the office that handled your case. If you are unsatisfied with the response you receive you can contact Barry who will take up the matter with the Parliamentary Ombudsman.

### Working Tax/Child Tax Credit Helpline

For more information, application forms or to see if you are entitled to Working or Child Tax Credits then ring the helpline. It is open from 8 till 8 everyday, excluding Christmas Day, Boxing Day, New Year's Day and Easter Sunday.

Telephone: **0845 300 3900**  
Textphone: **0845 300 3909**