

Child Tax Credit and Working Tax Credit

Other types of help you may be able to get

WTC6



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We have a range of services for people with disabilities including guidance in Braille, audio and large print. For details please ask at your local HMRC office or Enquiry Centre.

If you receive Child Tax Credit or Working Tax Credit you may be able to get help from other organisations.

Introduction

This leaflet explains how receiving Child Tax Credit or Working Tax Credit can help you to get other help. It also tells you what to do to qualify for that help, but it may not cover every type of help you could be entitled to.

This help may also be available to people getting social security benefits, contact the Department for Work and Pensions at **www.dwp.gov.uk** for more information on other help you can get if you are getting social security benefits, or visit your nearest Jobcentre Plus or Social Security Agency (Northern Ireland).

I get tax credits. Can I get other help?

Tax credits are available to a wide range of families, most families with children and those in low-paid work with or without children. The notice you get with your award will clearly show your household income and key family details.

It makes sense for other organisations who rely on the same basic information to use your tax credits award as a link to the services they provide as it saves

- you having to give them the same income details again
- them having to make complex calculations of your income that may delay getting help to you.

In most cases, you will still need to make a separate claim because the additional help will be for specific purposes or needs, which are not shown on your tax credit claim.

What other help is available?

There is a wide variety of help available. Whether or not you are entitled to this help will depend on the needs of your family and your family income. Each system of help has different rules, to enable them to focus that help on those who need it most.

If you have a tax credit award the main types of help you could be entitled to are for

- health costs, including
 - NHS prescriptions
 - NHS dental treatment
 - assistance with travel to receive NHS treatment under the care of a consultant
 - eye tests, glasses and contact lenses
 - NHS wigs and fabric supports
- children, including
 - free school meals
 - help from the Welfare Food Scheme or Healthy Start
- legal assistance, including fees for civil and family proceedings in the High Court, County Courts and Magistrates' Courts
- home improvements, including help with
 - energy efficiency measures
 - metered water costs in England and Wales
 - home repairs
- other support, including
 - assistance with maternity and funeral payments
 - help with the cost of prison visits.

How tax credits can be used to get other help

In most cases you will need to make a separate claim to the relevant office and they will ask you to send in your tax credit award notice with your claim, as proof of income or as proof of your entitlement.

Your tax credit award is based on your previous year's income. Your award for 2006–2007 is based on your income for 2005–2006. You can always ask to have your award based on your current income for 2006–2007 if you expect this to be less than your 2005–2006 income. This might mean you can get extra help.

If there have been changes to your award, remember to send the most recent one. They will send your award notice back to you after they have worked out your claim.

In some cases you will need to be entitled to more than the family element of Child Tax Credit. You should check Part 2 of your tax credit award to see how much your family elements are. Most people will just get a basic family element, but if you have a baby under one you will get two family elements – a basic and a baby element. You will need to add them together to work out your family element. The amount of the family element depends on your circumstances.

For health services, you will be given a separate 'exemption certificate' on behalf of the United Kingdom health departments. You will need to show this each time you claim exemption from prescription charges or want to claim help with other health costs.

You must keep your tax credit award notice in a safe place.

If you lose your award notice, contact the Tax Credit Helpline on **0845 300 3900**

How do I find out if I can get help?

We cannot tell you if you will be entitled to any additional help, but we can help you get in contact with the organisations that are responsible for administering that help.

If you want more details on what may be available you should contact the organisations involved. Most of their contact details are listed on page 19.

What happens if my income or circumstances change?

If your income or circumstances change, your tax credit award may change.

There are some changes that you must tell us about and it helps you and us if you tell us about other changes. If you are not sure if you need to let us know about a change

- phone the Tax Credit Helpline on **0845 300 3900**, or
- check out one of these guidance booklets
 - **TC600 Notes** 'How to complete your tax credits claim form for 2006' if you haven't made a claim yet or are waiting to hear about your claim
 - **TC602 (Notes)** 'Your tax credits award' which is sent out with your award notice
 - **TC603R Notes** or **TC603RD Notes** – one of these is sent out with your annual review notice.

You can find these at www.hmrc.gov.uk/menus/tax_credits.htm

If your tax credit award changes it might affect whether you can start to get or continue to get additional help. You should contact the office who deals with that help and tell them about the change. They will be able to tell you if it affects your right to that help.

Who can I go to for advice or assistance?

You can visit your nearest Jobcentre Plus, Social Security Agency (Northern Ireland) or one of your local advisory services who may be able to give you more general advice on the help available to you.

What if I live in Wales, Scotland or Northern Ireland?

Your tax credit award will be the same wherever you live, but the type of additional help available can vary throughout the UK (that is, England, Scotland, Wales and Northern Ireland).

The types of help described in this leaflet are available in England and we have tried to indicate if they are also available in Wales, Scotland or Northern Ireland.

If you are not sure whether a particular type of help applies where you live, you should check with the organisation in charge of that help. We have listed the contact details on page 19 for the relevant organisations, where they differ, for the help described in this leaflet, but you may wish to contact your local advisory services to find out more.

What help could I be entitled to?

You could be entitled to different help depending on your family circumstances.

- Help with health costs
- Free school meals
- Welfare Food Scheme or Healthy Start
- Sure Start Maternity Grant
- Funeral payment
- Assistance with court fees
- Assistance with metered water charges in England and Wales
- Assistance with essential house repairs or improvements
- Warm Front, HEES Wales, Warm Deal, Warm Homes
- Assistance with prison visits
- Education Maintenance Allowance (EMA)
- Energy Efficiency Commitment
- Help with childcare
- Help with legal costs.

Help with health costs

This means free NHS prescriptions, NHS dental treatment, NHS wigs and fabric supports, NHS eyesight tests, optical vouchers (towards the cost of glasses or contact lenses) and assistance with (reasonable) travel costs to receive NHS treatment under the care of a consultant.

You can claim help with health costs if your gross annual income (that is, before tax and National Insurance contributions are taken off) for 2006 is £15,050 a year or less **and** you are getting

- Child Tax Credit and Working Tax Credit, or
- Working Tax Credit only which includes a disability element (for you) or severe disability element (for you or your partner), or
- Child Tax Credit and you are not eligible for Working Tax Credit.

Your gross annual income is the figure shown on the front page of your tax credit award notice. Your award notice will also show if a disability or severe disability element is included.

If you meet these conditions we will automatically send your details to the Prescription Pricing Division of the NHS Business Services Authority who will send you an exemption certificate.

If you live in Scotland, Wales and Northern Ireland you will be entitled to help on the same basis and will also be sent an exemption certificate by the Prescription Pricing Division. NHS dental and eye examinations are now free to all patients resident in Scotland and other UK residents visiting Scotland. Overseas visitors to Scotland may have to pay for NHS dental and eye examinations.

If you fall within any of the categories above, but have not been sent your exemption certificate before you need to get treatment, you can sign an NHS treatment form on the basis that you are entitled to a certificate. You should use your tax credit award notice as proof of entitlement. Most families who are entitled to one should receive their exemption certificate within a few weeks of receiving their tax credit award.

You will not be sent an exemption certificate if your income, for tax credit purposes, is more than £15,050. If your circumstances change, you should tell us straight away.

If your income rises above £15,050 a year, you can go on using your exemption certificate until it runs out, but you will not be sent a renewal certificate after that date.

If your income drops to £15,050 a year or less and you have told us about the change

- we will send you a revised tax credit award notice with the change of income shown and send your details to the Prescription Pricing Division
- the Prescription Pricing Division will then send you an exemption certificate valid for any charges you have incurred after the date you told us of your change of circumstances.

If you delay telling us about a drop in your income you will lose out by not getting as much tax credit as you could and also because you will not get help with your health care costs.

If you are not automatically entitled to an exemption certificate because your annual income is above £15,050 you may still be entitled to some help with your health costs through the NHS Low Income Scheme. Help with health costs is also available to people with some medical conditions. For more information

- in England, pick up leaflet HC11 *'Help with health costs'* from the Department of Health. Your doctor, NHS dentist, optician, community pharmacy and NHS Hospital may have copies or look at their website at www.dh.gov.uk
You can also phone the DH publications orderline on **08701 555 455** to request one.
- in Scotland, pick up leaflet HCS1 *'Are You Entitled to Help with Health Costs'* from the Scottish Executive website at www.scotland.gov.uk/publications, NHS Boards, as well as GPs surgeries and community pharmacies. They are also available from Citizen Advice Scotland, Local Authority One-Stop Shops and Libraries.
- in Wales, pick up HC11W *'Are You Entitled to Help with Health Costs'* from Doctors surgeries, community pharmacies, the NHS Response Line **0870 1555 455** or at www.wales.gov.uk/subihealth/content/forms/index-e.htm

Free school meals

If you are responsible for a child who attends a maintained school in England and Wales, or a local authority school in Scotland or a grant-aided school in Northern Ireland, you could get free school meals for them if you

- get Child Tax Credit but not Working Tax Credit, **and**
- have a family income for tax credit purposes at or below a certain limit. For 2006 that limit is £14,155 a year.

To claim free school meals you should contact your Local Education Authority (LEA). You can use the Department for Education and Skills website at

www.dfes.gov.uk/localauthorities/index.cfm?action=authority to find out contact details for your LEA. They will ask to see your tax credit award for proof of entitlement.

Help from the Welfare Food Scheme or Healthy Start

If you have a young child you could get help from the Welfare Food Scheme or the Healthy Start scheme.

At the moment you can get help for children under five from Healthy Start if you live in Devon and Cornwall and the Welfare Food Scheme if you live anywhere else. After autumn 2006, Healthy Start is expected to replace the Welfare Food Scheme throughout Great Britain and Northern Ireland and will provide support for children under four. For more information visit the website **www.healthystart.nhs.uk**

First child

To qualify for help for your first child from either scheme you must be in a family

- getting Child Tax Credit but not Working Tax Credit, **and**
- with an annual family income, for tax credit purposes, at or below a certain limit. For 2006 that limit is £14,155 a year.

You do not need to make a claim for help from the Welfare Food Scheme. If you are entitled to help for your child the Department of Health will arrange for you to be contacted once your tax credit award has been made.

You **must apply for help from Healthy Start** using the application form included in the leaflet '*A Healthy Start for Pregnant Women and Young Children*', available from your GP surgery or by ringing **08701 555 455** and quoting the reference 267679. Alternatively you can check if you qualify and download an application form from **www.healthystart.nhs.uk**

Second or subsequent child

You will also be entitled to help from one of these schemes if you are more than 10 weeks pregnant and in a family

- already getting Child Tax Credit but not Working Tax Credit for existing children, **and**
- with an annual family income, for tax credit purposes at or below a certain limit. For 2006 that limit is £14,155 a year.

To get this help if you are pregnant you **must apply** using the relevant application form. (See above for information on the application form for Healthy Start.) The application form for the Welfare Food Scheme is included in the leaflet '*Free milk for pregnant women*' which you can get

- from your GP's surgery
- by calling **08701 555 455** and quoting reference number 40537
- by downloading a copy from the Department of Health website at **www.dh.gov.uk**

Healthy Start (but not the Welfare Food Scheme) also supports women under 18 years old who are more than 10 weeks pregnant.

Sure Start Maternity Grant

A Sure Start Maternity Grant is intended to help you pay for the immediate needs of a new baby if your income is low. It is paid from the Social Fund as a lump sum and you do not have to pay it back. The Grant is £500 for each baby.

You may be eligible for a Sure Start Maternity Grant if you or your partner

- are pregnant and expecting a baby within 11 weeks
- have had a baby in the past three months
- have adopted a baby who is under 12 months old
- have, in certain circumstances, been granted a residence order by the courts in respect of a baby who is under 12 months, or
- have been granted a parental order by the courts in respect of a surrogate birth.

And you and your partner are getting at least one of the following

- Child Tax Credit at a rate higher than the family elements, or
- Working Tax Credit where there is an entitlement to the disability or severe disability element.

You must claim from 11 weeks before your baby is due until three months after the birth, adoption, or parental order.

If you have made a claim for tax credits but have not yet been told about your award, do not delay in making your claim for a Sure Start Maternity Grant as you must still make a claim to the Sure Start Maternity Grant within the three month deadline. If your claim to Sure Start Maternity Grant is disallowed and you are subsequently awarded your tax credit for any day within three months of the birth, adoption, residence order or parental order, you must then reclaim the Sure Start Maternity Grant within three months of being awarded the tax credit.

For more information visit the Sure Start website at www.surestart.gov.uk/surestartservices/support/helpwithchildcarecosts/maternitygrant/ or contact your nearest Jobcentre Plus office or social security office or Social Security Agency (SSA) office.

If you are paid Statutory Maternity Pay (SMP), Statutory Adoption Pay (SAP) or Statutory Paternity Pay (SPP) by your employer, £100 of your income is disregarded for tax credits purposes for each week of SMP, SAP and SPP, even if your SMP, SAP or SPP is for less than £100 a week. You may want to ask HM Revenue & Customs (HMRC) to recalculate your tax credit award based on your current year's income.

Funeral payment

You can claim a funeral payment if you or your partner are getting

- Child Tax Credit at a higher rate than the family element, or
- Working Tax Credit where there is an entitlement to the disability element or severe disability element.

You can apply for a funeral payment any time after the date the person died and up to three months after the date of the funeral, which must usually be in the UK. It must be reasonable for you to take responsibility for the costs. Your entitlement may be affected by any other means of paying for the funeral, and may have to be paid back out of the estate of the person who has died.

For more information visit the Jobcentre Plus website at www.jobcentreplus.gov.uk or contact your nearest Jobcentre Plus office or social security office or Social Security Agency (SSA) office.

Assistance with court fees

In England and Wales, you may be able to get help with the cost of paying fees for civil and family proceedings in the High Court and County Courts if your annual income, for tax credit purposes, for 2006, is £15,460 or less, and you are getting either

- Child Tax Credit and Working Tax Credit, or
- Working Tax Credit with either a disability element or a severe disability element.

If you get Child Tax Credit and your award is for more than the family element or you get Working Tax Credit you may get help with the cost of paying fees for civil and family proceedings in Magistrates' Courts.

For more information contact Her Majesty's Courts Service Customer Service Unit on **020 7189 2000** or visit www.hmcourtsservice.gov.uk/publications/guidance/fees/index.htm

Assistance with metered water charges in England and Wales

If you live in England or Wales, pay for your water on a meter and get Child Tax Credit at a higher rate than the family element or get Working Tax Credit, you may be entitled to assistance with your water bill. If you are on the correct benefits or tax credits you may qualify if

- you are responsible for three or more children under 19, or
- you or your child have a medical condition which causes significant extra water use.

If you think you may qualify for this assistance you should contact your local water company for more details; you will be able to find their telephone number on your water bill.

Assistance with essential house repairs or improvements

If you get Child Tax Credit at a higher rate than the family element or get Working Tax Credit, you could get help with the cost of essential repairs or improvements to your home. To find out if you qualify for assistance you should contact your Local Authority/Northern Ireland Housing Executive (NIHE).

Warm Front, HEES Wales, Warm Deal, Warm Homes

You may be eligible for assistance to improve the insulation or heating provision in your home. For further information and to check your entitlement

- in England phone Warm Front on **0800 316 6016** (weekdays 8.30am - 8.00pm)
- in Wales phone HEES Wales on **0800 316 2815** (weekdays 8.30am - 8.00pm)
- in Scotland phone Warm Deal on **0800 072 0150** (weekdays 9.00am - 5.00pm)
- in Northern Ireland phone Warm Homes on **0800 181 667** (weekdays 9.00am - 5.00pm) or email the Department of Enterprise, Trade and Investment at **information@detini.gov.uk**

Assistance with prison visits

If you receive Child Tax Credit or Working Tax Credit with a disability element and have an annual income of £15,460 or less, you may be able to get assistance with the costs of visiting a close family member or partner or, in certain circumstances a friend who is being held in prison.

To find out if you are eligible for assistance, or to make a claim, you should contact the Assisted Prison Visits Unit (see page 21). They will need to see your original tax credit award for proof of entitlement.

Other things that may be of interest to you

This leaflet concentrates on the help you can get because you are receiving tax credits, but there may be other help available whether or not you are receiving tax credits.

Education Maintenance Allowance (EMA)

EMA is a means-tested allowance to support young people continuing their education after the age of 16.

Key features of EMA

- It is available to young people who are about to leave, or have already left, compulsory education and are in a household whose income in the tax year 2005-06 was below £30,810.
- It is a weekly payment of £10, £20 or £30 depending on household income, with bonuses if students remain on their course and make good progress.
- It is available for both academic and vocational courses, at school or college and to Programme Led Apprentices and young people on LSC-funded E2E programmes.
- It does not affect other benefits paid to parents, carers or students.
- It does not affect students' part-time earnings.

For more information visit the EMA website

www.ema.dfes.gov.uk

or call the EMA Helpline on **080 810 16 2 19**

Please note that there are variations for those living in Scotland.

For further information in Scotland please contact your local authority or alternatively visit **www.emascotland.com**

Energy Efficiency Commitment

The Energy Efficiency Commitment, requires electricity and gas suppliers to meet a target for the improvement in domestic energy efficiency.

To achieve this, suppliers promote energy efficiency measures to consumers, these measures include insulation, low energy lamps, energy efficient boilers and low energy appliances.

The suppliers have complete freedom in the type of measures they promote. However, they must direct at least 50% of energy savings to a priority group of low-income consumers. This assistance can be particularly significant and might cover the whole cost of these measures. If you receive Child Tax Credit or Working Tax Credit, and your income for tax credit purposes is less than £14,600, you will be in the priority group.

Help with childcare

You may be able to get help with childcare and information about childcare providers from your Childcare Information Service. They can be contacted on **0800 0960 296** or you can visit their website www.childcarelink.gov.uk/index.asp Our leaflet WTC5 *'Help with the costs of childcare. Information for parents and childcare providers'* has information which you might find useful. Copies are available from HMRC Enquiry Offices or on our website at www.hmrc.gov.uk/leaflets/wtc5.pdf

Help with legal costs

If you are receiving legal assistance from a solicitor you may be able to get help with the costs of that legal assistance (advice and representation) for civil cases including

- family law and mediation
- social welfare issues, and
- issues of fundamental rights or social exclusion.

In England and Wales

Civil Public Funding (formerly Legal Aid) provides either

- free or non-contributory help, if you have a gross monthly income of less than £2,350, a monthly disposable income below £279 and disposable capital of £3,000 or less, or
- funding on the basis that you agree to pay contributions towards your legal costs, if your monthly disposable income is between £279 and £649, or disposable capital between £3,000 and £8,000.

In addition to qualifying financially, your case must also pass a merits test. A solicitor, or member of a law centre or Citizens Advice Bureau will be able to advise you about whether you have reasonable cause of action and whether you will be eligible for public funding.

Information about which solicitors undertake publicly funded work is available from the Community Legal Service Directory on **0845 345 345** or visit **www.clsdirect.org.uk**

In Scotland

Advice and Assistance enables you to get professional legal advice from a solicitor, or where appropriate, by counsel, on any matter of Scots law. This does not usually cover a solicitor representing a client in court or at a tribunal.

To qualify, your disposable income must not exceed £208 a week and your capital must not exceed £1,450. Depending on your financial circumstances you might have to pay a contribution towards the legal costs. Child Tax Credit and Working Tax Credit are not taken into account when calculating disposable income.

Your solicitor will be able to tell you if you are eligible for Advice and Assistance.

Civil Legal Aid allows legal representation by a solicitor or counsel in civil proceedings in the courts and certain Tribunals in Scotland.

To qualify, your disposable income must not be more than £9,781 a year and your savings or other capital must not exceed £11,070. You might have to pay a contribution towards the legal costs of the case.

Only the Scottish Legal Aid Board, through a solicitor, can grant Civil Legal Aid. If you apply for Civil Legal Aid, the Scottish Legal Aid Board will carry out a full assessment of your financial situation and will tell you if you are eligible. For more information you can contact

- a Scottish solicitor who does legal aid work
- staff in Citizens Advice Bureaux, or
- the Scottish Legal Aid Board on **0131 226 7061** or at **www.slab.org.uk**

Solicitors who undertake legal aid work usually display the Scottish legal aid logo. You can also find solicitors who do legal aid work in the Yellow Pages or by contacting the Law Society of Scotland on **0131 226 7411** or at **www.lawscot.org.uk**

In Northern Ireland

Legal Advice and Assistance covers preliminary advice and assistance from a solicitor. Your solicitor will assess whether you are able to get this, but as a guide your disposable income must not exceed £208 a week and your disposable capital must not exceed £1,000. The way your disposable income and capital are calculated depends on whether or not you have dependants.

Assistance by way of representation helps with preparing for and presenting a civil case in the Magistrates Court. Your solicitor will need to get approval for this from the Legal Aid Department or the court before he or she can help. Your disposable income must not exceed £208 a week and your disposable capital must not exceed £3,000. The way your disposable income and capital are calculated depends on whether or not you have dependants.

Civil Legal Aid allows legal representation by a solicitor or counsel in civil proceedings in the courts in Northern Ireland. You should apply through your solicitor to the Law Society through the Legal Aid Committee and the Legal Aid Department.

To qualify, you must satisfy the merits test of a case and fall within the income test. This means you must have

- reasonable grounds for bringing or defending a case and it must be reasonable in all the circumstances to do so, and
- your disposable income and capital must not exceed certain limits.

Criminal Legal Aid is granted at the discretion of the courts in Northern Ireland and is provided free to defendants if it is desirable, in the interests of justice, to do so.

For more information on legal aid in Northern Ireland, you can contact

- a solicitor who does legal aid work
- staff in Citizens Advice Bureaux or
- the Legal Aid Department on **028 9024 6441** or **www.nilsc.org.uk**

Solicitors who undertake legal aid work usually display the legal aid logo. You can also find solicitors who do legal aid work in the Yellow Pages or by contacting the Law Society of Northern Ireland on **028 9023 1614** or **www.lawsoc-ni.org**

Main contact details

Department of Health

Provides support with NHS prescriptions, NHS dental treatment, eyesight tests, glasses and contact lenses, NHS wigs and fabric supports and assistance with travel to receive NHS treatment under the care of a consultant.

General information on help with health costs is available from the Prescription Pricing Division of the NHS Business Services Authority on **0845 850 1166**

Information about Tax Credit Exemption Certificates is available on **0845 609 9299**. Please have your tax credit award notice ready so you can answer questions. This advice line does not deal with enquiries about tax credit applications or entitlement to a tax credit award.

If you need health advice, please contact NHS Direct on **0845 46 47** (England and Wales) or NHS24 on **0845 4 24 24 24** in Scotland. Please note that these advice lines do not deal with tax credit enquiries.

General information on applying for or entitlement to the Welfare Food Scheme is available on **0845 850 1032**

Information about applying for or entitlement to Healthy Start is available on **0845 607 6823**

Local Education Authority

Provides general information about free school meals. See the Department for Education and Skills website at www.dfes.gov.uk/localauthorities/index.cfm?action=authority to find out contact details for your Local Education Authority or information is available in *The Phone Book*

- in England, Scotland and Wales under 'Local Education Authority'
- in Northern Ireland under 'Education and Library Boards'.

Childcare Information Service

Information on childcare is available

- by phoning **0800 096 0296** (Monday to Friday 8.00am - 8.00pm, Saturday 9.00am - 12.00 noon)
- by visiting the Childcare Information Service website **www.childcarelink.gov.uk/index.asp**

Your solicitor, local Law Centre or Citizens Advice Bureau

In England and Wales Civil Public Funding is available

- by phoning the Community Legal Service Directory on **0845 608 1122**
- by visiting the Community Legal Service and Citizens Advice websites at **www.clsdirect.org.uk** and **www.citizensadvice.org.uk**

Your solicitor, Scottish Legal Aid Board or Citizens Advice Bureau

In Scotland information on Civil Legal Aid or Advice and Assistance is available

- by phoning the Scottish Legal Aid Board on **0131 226 7061**
- by phoning Citizens Advice (Scotland) on **0131 550 1000**
- by visiting the Scottish Legal Aid Board and Citizens Advice (Scotland) pages on the internet at **www.slabb.org.uk** and **www.cas.org.uk**
- in the Yellow Pages under 'Solicitors'.

In Northern Ireland Civil and Criminal Legal Aid, Legal Advice and Assistance or Assistance by way of representation is available

- from the Legal Aid Department
 - by phoning **028 9040 888**
 - by visiting the Northern Ireland Civil and Criminal Legal Aid pages on the internet at **www.nilad.org**
- from the Law Society of Northern Ireland
 - by phoning **028 9023 1614**
 - by visiting **www.lawsoc-ni.org**
- in the Yellow Pages under 'Solicitors'.

Assisted Prison Visits Unit

Information about assisted prison visits is available

- in England, Scotland and Wales by phoning the Helpline on **0845 300 1423** (Monday to Friday 10.15am - 11.45am and 2.15pm - 3.45pm) or Textphone for people with hearing difficulties on **0845 304 0800** (times as above)
- by visiting the HM Prison Service pages at **www.hmprisonservice.gov.uk**
- by email to **assisted.prison.visits@hmprisonservice.gov.uk** (include your name and address when requesting an application pack)
- in Northern Ireland by contacting your local Social Security Agency office.

Home energy schemes

Assistance with home insulation and energy efficiency is available

- in England by phoning Warm Front on **0800 316 6016** (weekdays 8.30am - 8.00pm)
- in Wales by phoning HEES Wales on **0800 316 2815** (weekdays 8.30am - 8.00pm)
- in Scotland by phoning Warm Deal on **0800 072 0150** (weekdays 9.00am - 5.00pm)
- in Northern Ireland by phoning Warm Homes on **0800 181 667** (weekdays 9.00am - 5.00pm) or email the Department of Enterprise, Trade and Investment at **information@detini.gov.uk**

Electricity and gas suppliers

For the Energy Efficiency Commitment contact any gas or electricity supplier.

Water companies in England and Wales

For Water Grants see 'Water Authority' in *The Phone Book*.

Local Authority

For help with repairs or improvements to your home contact your Local Authority. Their details should be in *The Phone Book*.

Jobcentre Plus or Social Security Agency

For Sure Start Maternity Grants and funeral payments contact your local Jobcentre Plus/SSA Office.

Student support

Information about student support and hardship loans (hardship funds in Scotland) is available from student welfare officers

- in England and Wales by contacting your Local Education Authority
- in Scotland by contacting the Student Awards Agency Scotland for higher education and your local FE college for further education
- in Northern Ireland by emailing the Department for Employment and Learning at del@nics.gov.uk

Help and advice on tax credits

If you think you might be entitled to Child Tax Credit or Working Tax Credit and you would like a claim pack or you need further advice about tax credits you can

- phone our Helpline on **0845 300 3900**
- textphone the Helpline on **0845 300 3909**
- visit any HMRC Enquiry Centre.

Our Helplines are open between 8.00am and 8.00pm every day (except Christmas Day, Boxing Day, New Year's Day and Easter Sunday).

Useful leaflets

HC1 *'Help with Health Costs'*

HC12 *'Charges and Optical Voucher Values'*

Available from Department of Health, PO Box 777, London SE1 6XH, Jobcentre Plus/SSA offices, NHS Hospitals, the DH Publications Orderline. **0870 1555 455** or at **www.dh.gov.uk/helpwithhealthcosts**

Some doctors' surgeries, community pharmacies and opticians also stock them.

Health care in England

HCS1 *'Are You Entitled to Help with Health Costs'* and

HCS2 *'Charges and Optical Voucher Values'*

Available from the Scottish Executive website at **www.scotland.gov.uk** and NHS Boards, as well as GPs surgeries and community pharmacies. They are also available from Citizen Advice Scotland, Local Authority One-Stop Shops and libraries.

Health care in Scotland

Health care in Wales

HC11W *'Are You Entitled to Help with Health Costs'* and
HC12W *'Charges and Optical Voucher Values'*

Available from Doctors surgeries, community pharmacies,
the NHS Response Line **0870 1555 455** or at
www.wales.gov.uk/subihealth/content/forms/index-e.htm

WMV:G1 *'Free Milk and Vitamins – A Guide for Families'*

Available from the NHS Response Line on **0870 1555 455**

Water Metering

'Help for people receiving benefits or tax credits'

Available from the DEFRA website at
**[www.defra.gov.uk/environment/water/industry/
water_metering/benefits.htm](http://www.defra.gov.uk/environment/water/industry/water_metering/benefits.htm)**

Legal Services Commission

LSCIL1E *'A Practical Guide to Community Legal Service Funding'*

Available in England and Wales only from the Legal Services
Commission leaflet line on **0845 300 0343** or online
at **www.legalservices.gov.uk**

Scottish Legal Aid Board

- *'Guidance for opponents in civil legal aid cases'*
- *'Civil legal assistance – a simple guide'*
- *'Criminal legal assistance if you are in custody'*
- *'Criminal legal assistance if you are not in custody'*

Available from the Scottish Legal Aid Board on **0131 226 7061**
or online at **www.slabb.org.uk/publications/index.html**

'Legal Aid? A Northern Ireland Guide'

Available from the Legal Aid Department on **028 9040 8888**
or **www.nilad.org**

'Assisted Prison Visits Information pack'

Available from the Assisted Prison Visits Unit, PO Box 2152,
Birmingham B15 1SD, on **0121 6267 2206**, Prisons or Prison
Visitors' Centres.

Customer Service

HM Revenue & Customs commitment

We aim to provide a high quality service with guidance that is simple, clear and accurate.

We will

- be professional and helpful
- act with integrity and fairness, and
- treat your affairs in strict confidence within the law.

We aim to handle your affairs promptly and accurately so that you receive or pay only the right amount due.

Putting things right

If you are not satisfied with our service, please let the person dealing with your affairs know what is wrong. We will work as quickly as possible to put things right and settle your complaint.

If you are still unhappy, ask for your complaint to be referred to the Complaints Manager.

Customers with particular needs

We offer a range of facilities for customers with particular needs, including

- wheelchair access to nearly all HMRC Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - BT Typetalk
 - Induction loops.

We can also arrange additional support, such as

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

For complete details please

- go online at www.hmrc.gov.uk/enq or
- contact us. You will find us in *The Phone Book* under HM Revenue & Customs.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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**HM Revenue
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