



Mr Bryan Morgan

Tel 0845 300 3900
Textphone for customers who are deaf or
hearing or speech impaired:
0845 300 3909

XXXXXXXXXXXXXXXXXXXX@XXXXXXXXXXXXXXX.XXX

www.hmrc.gov.uk

Date 5 January 2011
Our ref FOI 1001/11

Dear Mr Morgan

Freedom of information request

The Department has now considered your request of 2 January made under the Freedom of Information Act 2000 (FOIA.)

Your request

Can you tell me what is meant by 'mental illness' in relation to claiming the disabled element of working tax credit? Are Personality Disorders covered by this term? As within the Mental Health Act it is.

Can you also tell me if a person gets high rate Disability Living Allowance, will there be no need for a Doctor report to claim the Disabled Tax credit?

If an applicant is refused maybe due to a unsupporting Doctor, is there appeal procedures, if so what are they?

HMRC response

Information which is reasonably available to an applicant is exempt from disclosure because of section 21 FOIA. Information on claiming the disabled element of working tax credit can be found in the tax credit manual available on the HMRC website at the following link:

http://ntc.inrev.gov.uk/ntcmanual/eligibility_disability/ntc0280010.htm

To be helpful I have reproduced below notes from the manual that refer to mental illness and an extract which looks at the effect of claiming the highest rate of Disability Living Allowance on Working Tax Credits.

Mental Illness

Note: A mental illness is a disorder of the mind such as psychotic conditions (for example, schizophrenia), neuroses (for example, anxiety or phobias) or personality disorders and dementia.

Note: Mental handicap or mental retardation is the failure of normal mental development. It is not a mental illness.

Severe Disability Element (Info)

At least one claimant must satisfy the remunerative work condition of Working Tax Credit (WTC) for this element to be included. The severe disability element of WTC is paid to the claimant, their partner, or both of them if

The highest rate of Disability Living Allowance care component is payable to them

Or

The higher rate of Attendance Allowance is payable to them

Or

Either of the above were payable to them but payment has been suspended because the recipient is in hospital

The element is paid whether it is the working or non-working claimant who meets these conditions. If both claimants meet the conditions two Severe Disability Elements will be paid

Where a claimant is in receipt of either of the above allowances and all other conditions are satisfied the severe disability element will be included in the tax credit calculation and HMRC will not require a further medical report.

Appeals

The way we handle an appeal is described in our leaflet (WTC/AP) on how to appeal. It advises the customer to contact us and tell us if something on their notice is wrong or missing and we will try to put things right without the need for an appeal. If we cannot resolve the customer's problem with the decision then they will be advised to appeal. Appeals must be made in writing normally within 30 days of the date of the notice. Once HMRC receives the formal appeal they will review the original decision and contact the customer to see whether we can come to an agreement. We can and usually do reach an agreement with the customer through this dialogue process. If we cannot reach an agreement then the appeal is passed to an independent tribunal. You can access this leaflet on our website via a link below:

www.hmrc.gov.uk/taxcredits/forms-and-leaflets/leaflets.htm

Conclusion

If you are not happy with this reply you may request an internal review by either writing to:

HMRC FOI Team
Room 1C/25,
100 Parliament Street
London
SW1A 2BQ

Or by e-mail to xxx.xxxxxx@xxxx.xxx.xxx.xx

You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the complaints procedure provided by HMRC. He can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

To help us improve customer service, please quote our reference number and provide a daytime phone number in any correspondence.

Yours sincerely

Isobel Coppola
Freedom of Information Team