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HMRC internal manual

Complaints and Remedy Guidance

From: **HM Revenue & Customs**
(/government/organisations/hm-revenue-customs)

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[Back to contents](#) > [CRG2000](#)

CRG2100 - Broad principles: Keep a full and clear record of what you decide and why

Whatever conclusion you reach regarding remedy, it is important to make a clear record of your reasoning in the customer's file. Say what factors you took into account, what weight you gave them and the thought process that led to your decision. This will help ensure that we have complied with one of the Ombudsman's Principles for Remedy (see [CRG2050 \(https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg2050\)](https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg2050)), that of being open and accountable. It will also serve to refresh your memory should the complaint escalate to the Adjudicator or the Ombudsman, and

to help them decide whether you have dealt with the complaint fully and fairly.

← **Previous page**
(/hmrc-internal-manuals/complaints-and-remedy-guidance/crg2075)

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