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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](#)

## CRG7000 - Reporting and procedures

Complaint Handling Analysis and Reporting Tool  
(CHART)

When completing CHART, you must record whether any remedial action was appropriate and why.

As part of this process, you must record:

- the root cause(s) of dissatisfaction
- any life events affecting the customer
- any impacts we identify our actions have had on the customer such as:
  - Financial
  - Relationship
  - Health

- Discrimination
- any mistakes, delays, failures or mistakes the customer claims and our response to this where we may or may not accept liability
- any policy or communication issues identified
- any behavioural issues identified. For example, security incidents or staff misconduct.

Please seek advice from CCAST in any of the following circumstances:

- as soon as it seems likely that a payment for costs in excess of £50,000 might have to be made, and before a total figure is agreed with the claimant (also, see CRG5650 for procedures when making payments over £5,000)
- you propose to make a payment for worry and distress or poor complaints handling in excess of £500
- the customer is threatening legal action
- you have concerns about a claim for financial redress, which suggest the claim may have been fabricated
- you are unhappy with a recommendation from the Adjudicator or Ombudsman regarding the level or scope of financial remedy
- you have any other concerns about a claim for financial redress.

Please also let CCAST know about any interesting or innovative ways in which you deal with a claim or make remedy. We want to share good practice and success stories.

← **Previous page**  
[\(hmrc-internal-manuals/complaints-and-remedy-guidance/crg6000\)](/hmrc-internal-manuals/complaints-and-remedy-guidance/crg6000)

→ **Next page**  
[\(hmrc-internal-manuals/complaints-and-remedy-guidance/crg8000\)](/hmrc-internal-manuals/complaints-and-remedy-guidance/crg8000)



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