

**Beta** This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](/help/beta)

---

HMRC internal manual

## Complaints and Remedy Guidance

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

Published 12 April 2016

Updated: 11 December 2023 - **See all updates**

[Back to contents](#) > [CRG5000](#)

---

## CRG5075 - Financial redress: Inviting claims

Where you think that financial redress might be an issue, for example where it is already obvious that our mistake or unreasonable delay has resulted in costs, or has badly distressed the customer, be proactive and invite a claim. Sometimes it will be obvious that costs have been incurred. For example, if a customer were to turn up for an interview with their agent, to find that our officer had forgotten it and gone on leave, you don't need to wait for a claim - be proactive.

It is not necessary to invite a claim to financial redress every time a customer makes a complaint. Many customers will incur no more than the cost of

a phone call or a stamp. We are happy to reimburse small sums but it would be impractical to invite a claim in all these cases. Our normal approach, if we have made a mistake or caused unreasonable delay, is to say sorry and put things right. We also have a "[Complain about HMRC](https://www.gov.uk/complain-about-hmrc)" (<https://www.gov.uk/complain-about-hmrc>) section on our gov.uk webpage that contains full details of our complaints policy. It is then up to the customer to decide whether to make a claim.

There will be exceptions to this approach and you should consider inviting a claim where the customer appears confused or vulnerable. Look for indicators in the complainant's letters, and use your judgement. If in doubt, invite a claim.

Where you have exercised your judgement in deciding whether or not to invite a claim, make a note of your decision and reasoning.

← **Previous page**

([hmrc-internal-manuals/complaints-and-remedy-guidance/crg5050](#))

---

→ **Next page**

([hmrc-internal-manuals/complaints-and-remedy-guidance/crg5100](#))