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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](#) > [CRG5000](#)

## CRG5650 - Large ex gratia redress payments

All proposed redress payments made to complainants over £5,000 must be authorised at Director-level. The Director must also sign the letter notifying the customer of the payment.

### Process

Once you have completed your action and decided that a redress payment in excess of £5000 is justified:

- The process [here](#)  
(<https://hmrc.sharepoint.com/sites/COM14477766/SitePages/Redress-Payments-Over-%C2%A35,000->)

[Guide\(1\).aspx](#)) sets out the actions you need to take for your Director and how to get clearance from CCAST.

- Finally, remember to complete CHART/ ECCS to explain clearly why the payment has been made and the name of the Director authorising the payment.

Directors should sign off the authorisation form and sign the notification letter if they are content that it complies with our guidance [here](#) (<https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance>).

Specifically that:

- we have made a mistake or caused unreasonable delay in handling the customer's tax affairs;
- our mistake has directly resulted in the customer suffering financial loss;
- the amount is reasonable and proportionate;
- evidence of the loss is robust e.g. payments claimed for reimbursement of agent costs have been incurred by the customer;
- if the payment is for worry and distress or poor complaints handling (payments over £5000 should be very exceptional and any consolatory payment of £500 or more must be agreed by [CCAST](#) ([https://hmrc.sharepoint.com/sites/COM14477766/SitePages/Central-Complaints-Advice-and-Support-Team-\(CCAST\).aspx](https://hmrc.sharepoint.com/sites/COM14477766/SitePages/Central-Complaints-Advice-and-Support-Team-(CCAST).aspx))), that the guidance [here](#) (<https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg6000>) has been applied.

Exceptionally, if the Director is unavailable, a Deputy Director should authorise and issue the notification letter to avoid any delay.

If you have any queries or concerns about a large redress claim or payment, you should seek advice from [CCAST](#) ([https://hmrc.sharepoint.com/sites/COM14477766/SitePages/Central-Complaints-Advice-and-Support-Team-\(CCAST\).aspx](https://hmrc.sharepoint.com/sites/COM14477766/SitePages/Central-Complaints-Advice-and-Support-Team-(CCAST).aspx)).

[← Previous page](#)[\(hmrc-internal-manuals/complaints-and-remedy-guidance/crg5625\)](/hmrc-internal-manuals/complaints-and-remedy-guidance/crg5625)

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