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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG5600 - Financial redress: Lost or damaged property and goods: Inland detection etc

When HMRC is responsible for damage or loss of property and goods in the course of an examination or investigation, we will reimburse the cost of repair or replacement provided they are not subject to seizure. This includes detained goods and property that have suffered damage or deterioration whilst in custody, and covers:

- loss or damage to baggage or freight in the course of an examination
- damage caused to means of transport during an anti-smuggling examination (including damage

by dogs)

- damage caused to vehicles by Road Fuel Testing Units
- loss or damage to other goods or property as a result of Departmental error (including undue delay in freight clearance).

We do not reimburse the cost of repairing damage caused to gain access to search premises unless a mistake has been made in the conduct of the search, for example where damage exceeds that which is necessary to gain access, or where proper procedures were not followed.

Seized or detained vehicles are regarded as official vehicles. If the vehicle is involved in an accident while being moved to safe custody you should refer the matter to your Regional Vehicles Manager.

If the damages are as a result of a check made by Border Force then please follow the complaint guidance at

<https://www.gov.uk/government/organisations/border-force/about/complaints-procedure>
[\(https://www.gov.uk/government/organisations/border-force/about/complaints-procedure\)](https://www.gov.uk/government/organisations/border-force/about/complaints-procedure).

Costs reimbursed - loss and damage

Repair - if it is possible to repair the article(s) and it is reasonable and economical to do so, you should only reimburse the cost of the repair.

Replacement - when repair is not possible, reasonable or economical you should reimburse the cost of an equivalent or similar replacement(s). Normally this will be new for old.

Loss of use - claims may include an element for the loss of use of the article. If you are satisfied that the claimant has incurred additional costs and they are reasonable, consider reimbursement. If the claimant has been significantly inconvenienced due to the loss or damage you should take this into consideration when deciding if a payment for worry and distress is due.

Compensation in lieu of seized goods disposed of prior to restoration

In some instances our decision to seize and/or not to restore seized goods may be overturned by the courts or following internal review. Normally we would return the goods to the owner. However the Department will make a payment in lieu of the goods in those cases where they have already been disposed of.

These type of claims should be directed;

By email to:
[Registration Complaints Team mailbox](#) or

By post to:
Registration Complaints Team Manager
8th Floor
City Centre House
30 Union Street
Birmingham
B2 4AD

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