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HMRC internal manual

Complaints and Remedy Guidance

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CRG5325 - Financial redress: Costs of providing details of fees

Sometimes agents include in a claim the cost of providing us with details of the extra fees their client has incurred as a result of our mistake or delay. You need to make sure that these costs are reasonable.

You would expect that in most cases details about fees will be readily available from the agent's time sheets and invoices. Assessing the cost of the extra work caused by our mistake will have already been done in billing the client and will therefore be included in that bill.

However, there will be times, most commonly occurs in compliance work, when the agent will

need to break down an invoice to provide us with details of the extra work carried out. Remember that in all but the smallest firms the work done to show a breakdown of fees charged is likely to be carried out by support staff and not, for example, senior partners.

The cost of preparing an invoice, whether or not it includes work attributable to HMRC mistakes, is a routine overhead, already accounted for in the hourly rate charged. We would not expect it to be separately itemised in a claim, nor should we reimburse it as an additional item.

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