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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG3175 - Mistakes: Misleading advice: general

In the context of complaints and whether we have made a mistake, the term “misleading advice” covers any situation where we give wrong or misleading advice, across all the taxes and benefits we deal with. However, there are some special rules that apply to certain situations, so you should be aware of the relevant guidance, much of which is referred to in [CRG1075 \(\)](#). See also [CAP1: Clearances and Approvals \(\)](#).

The extent to which we might be bound by incorrect or misleading advice is outside the scope of CRG.

That question should be decided by reference to [ADML \(https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml1300\)](https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml1300) (external users can find the guidance at http://www.hmrc.gov.uk/manuals/admlmanual/ADM_L1300 (http://www.hmrc.gov.uk/manuals/admlmanual/ADM_L1300)). [CRG3200 \(https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg3200\)](https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg3200) considers whether the misleading advice, actual or alleged, constitutes a mistake for which financial redress may be due under our complaints policy

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