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HMRC internal manual

## Complaints and Remedy Guidance

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## CRG6025 - Payments for worry and distress: Introduction

This chapter deals with payments other than for actual financial loss. It covers payments for worry and distress and payments for poor complaints handling we can make to individuals. This area of remedy is perhaps the most difficult because, unlike a claim for costs, there are no invoices or figures on which to base a payment. And with payments for worry and distress, you are looking at something that is very personal, and very different for each case and each customer. It would be both unfair and impracticable to “rank” one person’s worry and distress against another’s, and to make judgements as to which was the more deserving. For these reasons, the payments we make are solely to

acknowledge the distress and worry caused by our mistakes. This is fundamentally different from how, for example, a court might approach a damages claim, or how an insurance company might adopt a tariff approach to loss claims.

You should nevertheless attempt to assess the impact that our mistakes have had on the individual, in order to inform the broad level of payment. The following sections of this guidance offer advice on how to go about this.

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