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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG1025 - Introduction: Purpose of this guidance

This guidance (referred to as CRG) is aimed at all HMRC staff involved in considering complaints under our departmental complaints procedures. Those staff will usually, but not always, be located in Business Unit Complaint Teams.

CRG should be read in conjunction with its sister volume, [Complaints Handling Guidance \(CHG\)](https://www.gov.uk/hmrc-internal-manuals/complaints-handling-guidance) (<https://www.gov.uk/hmrc-internal-manuals/complaints-handling-guidance>) which sets out our general policy on and approach to complaints. CRG takes you through the process of considering whether we have made a mistake or given poor service and, where so, what the appropriate remedy might be.

Where CRG talks of financial redress, it covers only what we might pay under our ex gratia discretionary complaints scheme. Where reference is made to statutory compensation, such as repayment supplement or statutory interest, there are links to the appropriate guidance.

CRG explains in some detail our policy on financial redress and gives details of the rules under which we make financial redress payments. It also gives practical advice on how to decide whether those rules have been satisfied in a particular case. However, because the work of HMRC is so wide and diverse, it is not possible to cater for every situation that might arise. You should always look to apply the broad principles of our policy to any given situation, and use your judgement and discretion to arrive at a reasonable decision.

CRG aims to be fully compliant with the [Ombudsman's Principles for Remedy](https://www.ombudsman.org.uk/about-us/our-principles/principles-remedy) (<https://www.ombudsman.org.uk/about-us/our-principles/principles-remedy>). Please take the time to follow the link and familiarise yourself with the helpful guidance.

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