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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG5200 - Financial redress: Interest

Ex-gratia payments do not themselves carry interest. While interest clearly and demonstrably lost by the customer, or interest charges incurred by them (for example by a bank) directly because of our mistake or unreasonable delay, can be reimbursed as a “direct cost”, we do not add interest to the actual ex-gratia payments themselves.

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