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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG8000 - Legal action

Some complainants talk about legal action against us and may refer to the Department's "negligence". Customers may also make mention of "damages".

Do not offer advice to complainants as to legal options available. A complainant must seek such advice independently and act as they see fit.

Do not direct complainants to our Solicitor's Office unless they explicitly ask, for example, for an address for the purpose of serving papers. In all other cases, continue to treat the case as a complaint.

If asked, explain that you are not able to comment on any legal aspects of a case. [Complain about](#)

HMRC (<https://www.gov.uk/complain-about-hmrc>) on our GOV.UK webpage, sets out our procedures for recompensing customers when we make mistakes, and it is not about the legal position between the parties. Payments made under our policy are ex gratia, made at our discretion, and do not represent an admission of legal liability. The further administrative routes for resolving complaints are the Adjudicator and the Parliamentary Ombudsman.

There may be times when you need to seek advice from Solicitor's Office. In these circumstances it may be best to talk to **CCAST** first. They will be able to give you contact details and further advice.

If a customer gets to the point of asking how legal proceedings should be served on HMRC, tell them that proceedings should be served by post to:

General Counsel and Solicitor to HM Revenue and Customs
HM Revenue and Customs
14 Westfield Avenue
Stratford
London E20 1HZ



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