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HMRC internal manual

Complaints and Remedy Guidance

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CRG5575 - Financial redress: Poor management of customer's records and other documents

Sometimes we mislay records and other documents, and need to ask customers or their agents for copies, which might lead to a claim for costs. Similarly, we sometimes cause unnecessary costs by duplicating our records resulting in the issuing of unnecessary notices, which in turn creates extra work. Where we have clearly made a mistake in our record handling which has caused our customer to incur additional costs, these may be reimbursed to the extent that they are reasonable and proportionate.

Example

We mislaid a batch of 68 VAT cheque payments on their receipt. The traders were required to stop payment of the cheques as a result of our mistake and incurred bank charges. We accepted that we had made a mistake and reimbursed the bank charges. Costs reimbursed £5 - £15 per trader.

We often have to ask customers to send us documents such as passports, birth certificates and business records. It is important to follow the proper procedures for returning such items, and to use the methods (for example registered post, special delivery or ordinary mail) set down in the guidance for your business unit. It is good practice to give and obtain receipts when bulky items, such as business records, are delivered and returned.

If items go astray in the post and we have not used the appropriate means of delivery, then we may receive claims for the cost of replacement. Examine all claims carefully and, where appropriate, explore what means are available to the complainant to obtain a replacement for such items as a certificate or passport. In particular, claims that it is necessary to travel overseas in order to replace documents should be treated with care. Contact CCAST for advice in any case of doubt.

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