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HMRC internal manual

Complaints and Remedy Guidance

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

Published 12 April 2016

Updated: 11 December 2023 - [**See all updates**](#)

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CRG4025 - Delays: Introduction

All delays are regrettable and may require an apology and an explanation. But not every delay is unreasonable. Only when we accept that the delay was unreasonable do we consider it a mistake.

Remember that in some cases there is statutory provision for making good a delay, such as statutory interest and repayment supplement. For such matters, refer to the specific rules relating to the tax in question.

Unreasonable delay can arise at any stage of any of our dealings with our customers. For example, we may delay unreasonably in paying a tax credit, making a tax repayment, paying over pension contributions, responding to correspondence. Remember, however, that our processes and procedures can take time, but that the normal time we need to carry out our work would not amount to unreasonable delay. Also, in offices dealing with large scale or complex work, turnaround times much longer than standard may be agreed with the customer's agent. The decision as to whether a delay is reasonable or not can be very subjective. In order to reach a decision, you must take into account all the circumstances of the particular case. You may find it useful to test the facts against all or some of the criteria listed at [CRG5525](#) (<https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg5525>).

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