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HMRC internal manual

## Complaints and Remedy Guidance

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

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## CRG5425 - Financial redress: Fees and direct taxes

Traders can normally set their accountancy costs against their profits for income or corporation tax purposes. Where the trader has been the subject of a direct tax enquiry that resulted in NIL additional profits, or where the additions were for one year only and the trader had not been negligent or fraudulent, the accountancy costs relating to the enquiry may also be set against tax (EM3981 <https://www.gov.uk/hmrc-internal-manuals/enquiry-manual/em3981>)- link is external) external users can find the guidance at <http://www.hmrc.gov.uk/manuals/emmanual/EM3981> [1 \(http://www.hmrc.gov.uk/manuals/emmanual/EM3981.htm](http://www.hmrc.gov.uk/manuals/emmanual/EM3981.htm)

[\)](#) (link is external). If you decide to reimburse any of these fees because of HMRC mistake, you will need to check whether tax relief has already been given. If it has, reduce the sum to be reimbursed by the amount of the tax relief.

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