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HMRC internal manual

## Complaints and Remedy Guidance

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

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## CRG1125 - Introduction: Local guidance

CPST supports and encourages the role of local guidance, because it helps to put the principles set out in CHG and CRG into the context of specific work areas and the common problems that arise there, and also helps ensure consistency of treatment. However, CPST retains ownership of the central policy and guidance, and is responsible for ensuring that its principles are not unintentionally misinterpreted, misapplied or undermined through local guidance. This is a key function in managing the reputational risk to HMRC given the exposure of our complaint handling to external scrutiny and, in principle at least, to judicial review.

In light of this, you must obtain CPST's agreement to any local guidance (existing or planned) that relates to policy interpretation rather than operational matters.

For example:

- You must consult CPST if your local guidance tells complaints handlers that in no circumstances is a payment for worry and distress to be made in excess of £50. (Approval would be unlikely because such an approach fetters discretion and does not reflect the intention of national policy.)
- You need not consult CPST if your local guidance merely sets out local levels of authority for approval of payments for worry and distress over certain monetary limits. (That is an operational matter because, in line with the intention of national policy, the local guidance is not discounting the potential for higher amounts to be paid in appropriate circumstances.)

Sometimes, it is not what local guidance seeks to achieve that can cause difficulty, but the step by step explanation of how to achieve it. It is very easy unintentionally to introduce factors into the complaints handler's decision making process that skew or otherwise fetter the intended use of discretion and judgement. CPST has a wealth of experience in this area and we are here to help you strike the right balance.

If in doubt, consult CPST.

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