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HMRC internal manual

Complaints and Remedy Guidance

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CRG3100 - Mistakes: Compliance checks: prolonged enquiries

One of the most difficult complaints to deal with is that enquiries were unnecessarily prolonged. Customers may feel that the intervention was badly handled and unduly prolonged due to the investigator's incompetence, prejudice, or determination to "get something" out of the case.

The figures submitted might well have been discredited, and if initially we rejected the customer's revised figures but later accepted them without new evidence being provided, a complaint might be justified. If we had accepted the revised figures as soon as any mistake in our assumptions was pointed out, or if the basis of our figures was

defensible in the light of the information available at the time, it is unlikely that there would be a mistake. But the longer we persist with our alternative figures the more likely it is that a complaint will be justified, and we would need to consider reimbursement of the additional actual costs to the customer, beyond the point at which the case should have been settled.

Examples

- A compliance check into a limited company was unnecessarily prolonged because:
 - third party information was not tested at a meeting when it should have been
 - irrelevant or inappropriate remarks were made at a meeting which deflected both sides from the main issues
 - a clear complaint letter was completely ignored for three months and not addressed fully for 18 months.

We accepted mistake and reimbursed a proportion of the associated costs incurred.

- We started a compliance check into a limited company, as the rate of gross profit was lower than expected and because of doubts about the director's means. The enquiries were eventually settled with no adjustments. The Adjudicator accepted that the enquiries were justified but found that the Inspector had been in possession of all the information necessary to close the case 18 months before he did so, but had prolonged it unnecessarily by pursuing trivial queries about the director's household expenses. We accepted mistake and reimbursed the costs of the last 18 months of the investigation.
- In giving advice to a caseworker, a specialist made a mistake in the calculation of the sterling value of foreign shares. The agent queried these figures and provided supporting evidence. There were several exchanges of correspondence before we finally agreed that the agent's figures had been correct all along. We accepted mistake and reimbursed the additional costs incurred by the customer.

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