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HMRC internal manual

## Complaints and Remedy Guidance

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

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# CRG3025 - Mistakes: What do we consider as mistakes?

**According to the Ombudsman's Principles of Good Complaint Handling:**

“All public bodies must comply with the law and have regard for the rights of those concerned. They should act according to their statutory powers and duties, and any other rules governing the service they provide. They should follow their own policy and procedural guidance on complaint handling, whether published or internal.”

If we fall short of this in any regard, it is likely that we have made a mistake.

By “any other rules” we would include our own technical and operational procedural guidance. Mistake would also encompass unreasonable delay, inappropriate behaviour, poor complaints handling, and any failure to live up to the commitments in the **HMRC Charter** (<https://www.gov.uk/government/publications/hmrc-charter/the-hmrc-charter>) (external users can find this at <https://www.gov.uk/government/publications/hmrc-charter/the-hmrc-charter> (<https://www.gov.uk/government/publications/hmrc-charter/the-hmrc-charter>)).

It is equally important to identify where we have not made a mistake. Here are some examples of where we would not regard ourselves as having made a mistake:

- processing inaccuracies where the customer’s entries on a tax return or tax credits claim form are not clear
- information about a customer’s affairs is no longer available because the records have been correctly disposed of in accordance with our data retention policy, details of which can be found in **Records and Information Management**
- failure to allocate payments as the customer wishes if payslips have not been completed, or they have not been completed accurately.

As always, however, treat each and every case on its merits. Be open to the possibility that any particular case deserves to be treated differently. If you come across such a situation, ask yourself what distinguishes it from the generality, and fully record your reasoning. If in doubt, contact **CCAST**.

The following pages give guidance on some commonly encountered situations.

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