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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG2050 - Broad principles: Our approach to remedy

HMRC is a public body, and we have to balance our approach and response to complaints with the need to act proportionately within available resources.

While such constraints are not a licence to act unreasonably or unfairly when providing remedy, it is sensible to manage people's expectations and to make sure they understand what we mean by remedy.

The payments we make under our complaint policy are ex-gratia and we are under no legal obligation to pay them. They are not intended, in any way, to be akin to damages awarded by the courts. In devising and operating our policy we follow,

wherever possible, Treasury guidelines on complaints handling and remedy, which can be found on the [HM Treasury GOV.UK](https://www.gov.uk/government/organisations/hm-treasury/about/complaints-procedure) (<https://www.gov.uk/government/organisations/hm-treasury/about/complaints-procedure>) website. Our policy also subscribes fully to the Ombudsman's Principles of Good Administration, Principles of Good Complaint Handling and Principles for Remedy. Full details are at [and](http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples/principles-for-remedy) <http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples/principles-for-remedy> (<http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples/principles-for-remedy>)

In providing remedy we are trying, wherever possible, to restore a person's affairs to the position they would be in had we not made the mistake. But we have to remember that this may be impossible and we cannot always take account of events that intervene between our mistake and the time when remedy is considered. What we aim to achieve is remedy that is reasonable and proportionate.

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