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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG6100 - Payments for worry and distress: Considering "own time" lost

We do not reimburse people for their own time spent sorting out our mistakes. This is different from where a person actually loses earnings as a result of our mistake.

However, the loss of their own or leisure time is one indication of the impact our mistake has had on the customer, and so it is a relevant factor to consider. Where a customer has spent a great deal of time getting things put right or pursuing a justified complaint, it may have had an adverse effect on their personal life. While that may influence the amount of any payment you make for worry and distress, you should not attempt to calculate an

hourly rate for lost time, nor relate the payment to the customer's income.

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