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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG6175 - Payments for worry and distress: Family members etc acting as agents

It is not uncommon for a family member or friend to help one of our customers with their tax etc affairs, although we would not expect fees to be charged. In most instances we will treat them like any other agent (for example by obtaining the necessary written authority). Where our mistakes etc have caused worry or distress or unnecessary extra costs to the customer, payment of financial redress would be paid in the normal way. However, in some cases the person acting as agent may feel that HMRC's mistake or unreasonable delay had a direct impact on them, particularly where they have

put themselves between HMRC and the customer in order to shield the customer. An example might be where the customer is infirm or so ill that they are unaware that the relative is dealing with HMRC on their behalf. In those circumstances it may well be appropriate to make a payment for worry and distress or poor complaint handling to the person acting as agent. The decision on whom to pay will depend on the facts of each case and in any case of doubt you should seek the advice of the CCAST. See also [CRG5275 \(https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg5275\)](https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg5275) (exception 3) regarding incidental costs.

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