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HMRC internal manual

Complaints and Remedy Guidance

From: **HM Revenue & Customs**
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CRG4050 - Delays: Was the delay unreasonable?

The following checklist will help you to decide whether a delay was unreasonable. It is not exhaustive and you should take account of all relevant factors in a specific case.

Establish the basic facts:

- Identify the customer. Who was affected by the delay?
- When did the customer first contact us? (This will normally be the starting point for a period of delay.)

- When did we finally resolve the issue? (This will normally be the end of a period of delay.)
- How complex was the query/process? (It would be reasonable to expect complex work to take more time to complete.)
- What are our normal practices/standards? (Take these into account but remember that failure to meet published service standards will not necessarily constitute unreasonable delay.)
- What was the impact of the delay on the customer? (This is the link between the consequences of unreasonable delay and the appropriate remedy.)

Examine our actions:

- Were there periods of inactivity on our part which should not have occurred?
- Did we contribute to the delay through poor communication?
- Did we manage the customer's expectations? (For example, did we deal with the customer proactively and keep them informed of progress?)
- How have we treated the customer in the past? (For example, the customer may have become used to a very quick turnaround.)

Examine the customer's actions:

- Did the customer tell us all the relevant facts? (Delays or their consequences might have been avoided if the customer had given us sufficient facts.)
- Did the customer keep us up to date?
- Did the customer tell us of changes that might have had a bearing on the urgency of our actions?

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