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HMRC internal manual

Complaints and Remedy Guidance

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CRG5250 - Financial redress: Agent/client relations

Usually when additional agents' fees are incurred due to our mistake, the agent will explain this to the client who will then pay the extra fees. But agents are sometimes concerned that, if they invoice their clients for additional work which they have done as a result of our mistakes, the client may think it is the agent's fault and will either refuse to pay the bill or go elsewhere. These concerns are understandable and are one of the main reasons given to us as to why we should pay agents direct. Although our policy on this is clear ([CRG5275](#) (<https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg5275>)), we must still help agents maintain their relationship with their clients if

our mistakes or delays are likely to cause them embarrassment or commercial problems.

If an agent raises this issue with you, offer, if it would be helpful, either to provide a letter to the agent or to write to the client direct to explain that we have made a mistake rather than the agent.

These letters are not sent as a matter of course but when they are they should be worded carefully so that the extent of our mistakes or delays is clearly explained. If you are in any doubt as to what to write or if you are considering any other way of dealing with this issue, contact CCAST

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