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HMRC internal manual

## Complaints and Remedy Guidance

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

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## CRG3075 - Mistakes: Compliance checks: Starting or pursuing enquiries unreasonably

In cases of technical complexity the customer may claim that we have persisted unreasonably in pursuing a line of argument, particularly where we have ultimately conceded a point or lost at tribunal. Likewise, we may have decided, after making enquiries, to accept the figures presented or to agree only some small adjustments.

Our general policy in such situations is that the customer should bear the normal costs of our enquiries or arguments where it was reasonable for us to make them and which were pursued in a

proper manner. You will need to consider how the case developed and may need to consult specialists in order to decide whether we did act reasonably or not.

In certain circumstances HMRC will allow a tax deduction for accountancy costs of a tax intervention which was settled with no adjustments or with adjustments for one year only. Take this into account when considering remedy. Guidance can be found at [EM3981 \(https://www.gov.uk/hmrc-internal-manuals/enquiry-manual/em3981\)](https://www.gov.uk/hmrc-internal-manuals/enquiry-manual/em3981) external users can find the guidance at <http://www.hmrc.gov.uk/manuals/emmanual/EM3981> (<http://www.hmrc.gov.uk/manuals/emmanual/EM3981>).

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