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HMRC internal manual

Complaints and Remedy Guidance

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

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CRG3050 - Mistakes: Compliance checks: general

Many parts of HMRC are involved in compliance checks of one sort or another. See Compliance Handbook [CH201100 \(https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch201100\)](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch201100) (external users can find the guidance at <http://www.hmrc.gov.uk/manuals/chmanual/ch201100> (<http://www.hmrc.gov.uk/manuals/chmanual/ch201100>)) for further information. But no matter what the area of compliance, we approach complaints handling and remedy in the same way in all our work.

It is not the role of complaints policy or procedures to consider matters which are proper to the tribunals. Many disputes in the context of a

compliance check will be appealable to a tribunal, and the policies and procedures concerning appeals and reviews can be found at [ARTG \(https://www.gov.uk/hmrc-internal-manuals/appeals-reviews-and-tribunals-guidance/artg8660\)](https://www.gov.uk/hmrc-internal-manuals/appeals-reviews-and-tribunals-guidance/artg8660) (external users can find the guidance at <http://www.hmrc.gov.uk/manuals/artgmanual/ARTG8660> (<http://www.hmrc.gov.uk/manuals/artgmanual/ARTG8660>)). However, there are occasions when you will need to consider facts and issues that are relevant both to the appeal and to the complaint - see CRG5475 and CRG5500 for more information.

By its very nature, a compliance check can be intrusive and an unwelcome distraction for the taxpayer, sometimes over a lengthy period of time. But our complaints policy must recognise our right to undertake a compliance check and to assure ourselves as to the completeness and accuracy of a customer's tax affairs.

Because of the diverse nature of compliance checks, it is impossible to make an exhaustive list of situations that might constitute a mistake. As a general rule, always think about the following questions:

- did we follow the relevant instructions and procedures correctly?
- were the steps we took throughout the compliance check reasonable?
- did we progress the case without unreasonable delay?

You will need to analyse each stage of the compliance check to identify any technical mistakes, errors in procedure or failures in customer service and decide whether anything went wrong, and if so, when and what the consequences were. You should consider each point raised by the customer separately so that a detailed response can be made.

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