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HMRC internal manual

# Complaints and Remedy Guidance

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

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## CRG5350 - Financial redress: Costs of complaining

If you uphold a complaint, then any costs that the customer incurred in making the complaint, for example telephone calls, postage or accountancy costs, may be reimbursed to the extent that they are reasonable and proportionate. It may not be appropriate to reimburse all such costs if the complaint is only partially upheld. In such cases you will need to determine which costs properly relate to those aspects of the complaint that were upheld, and this may involve making an informed estimate.

We do not reimburse the costs associated with making a complaint that is not upheld. But if a complaint that we have not upheld is later upheld at

a higher tier, including the Adjudicator, then costs may become a factor.

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