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HMRC internal manual

# Complaints and Remedy Guidance

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

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## CRG1075 - Introduction: Other guidance to help and inform you

There are two important pieces of guidance aimed directly at our customers.

- The "[Complain about HMRC](#)" (<https://www.gov.uk/complain-about-hmrc>) section on our gov.uk webpage tells customers how to complain and explains how we will deal with their complaints.
- [HMRC Charter](#) (<https://www.gov.uk/government/publications/hmrc-charter>) (external users can find the guidance at <http://www.hmrc.gov.uk/charter/> (<http://www.hmrc.gov.uk/charter/>)) tells people their rights and responsibilities in dealing with HMRC.

In addition, both CHG and CRG are available to the public on the HMRC internet site.

There is a wealth of other guidance available to you, to help you make sound and reasonable decisions. Some of it is business specific, while some is of general interest. CRG does not seek to duplicate this other guidance, so please familiarise yourself at least with what it covers.

The main business specific guidance is:

**TCM (the Tax Credits Manual)**  
(<http://home.inrev.gov.uk/tcmanual/index.htm>)

(external users can find the guidance at  
<http://www.hmrc.gov.uk/manuals/tcmanual/index>  
(<http://www.hmrc.gov.uk/manuals/tcmanual/index>)) which covers, amongst other things, overpayment of tax credits and the application of CoP26.

**PAYE95000 (<https://www.gov.uk/hmrc-internal-manuals/international-manual/intm343040>)** (external users can find the guidance at  
<http://www.hmrc.gov.uk/manuals/pommanual/PAYE95000>  
(<http://www.hmrc.gov.uk/manuals/pommanual/PAYE95000>) which covers the application of ESC A19.

**VAEC (<https://www.gov.uk/hmrc-internal-manuals/vat-assessments-and-error-correction/vaec>)**  
(external users can find the guidance at  
<http://www.hmrc.gov.uk/manuals/vaecmanual/index>  
(<http://www.hmrc.gov.uk/manuals/vaecmanual/index>)) which covers VAT Assessments and Error Correction.

Guidance of general interest and application includes:

**JOYS (The Judge Over Your Shoulder)(Word 345KB)**  
(<http://home.inrev.gov.uk/joyslegal/judge.pdf>)  
(external users can find the guidance at  
[http://www.tsol.gov.uk/Publications/Scheme\\_Publications/judge.pdf](http://www.tsol.gov.uk/Publications/Scheme_Publications/judge.pdf)  
([http://www.tsol.gov.uk/Publications/Scheme\\_Publications/judge.pdf](http://www.tsol.gov.uk/Publications/Scheme_Publications/judge.pdf)) which gives an overview of

## administrative law and what constitutes “good administration”

ADML ([Admin Law Manual](https://www.gov.uk/hmrc-internal-manuals/admin-law-manual) (<https://www.gov.uk/hmrc-internal-manuals/admin-law-manual>)) (external users can find the guidance at <https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml1300> which, amongst other things, gives advice on when incorrect advice given to customers can be binding ([ADML1300](https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml1300) (<https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml1300>)) and the need to consider compensation ([ADML2100](https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml2100) (<https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml2100>)) (external users can find the guidance at <https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml2100>)

Other **reference material** to help you communicate with or about disabled people.

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