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HMRC internal manual

## Complaints and Remedy Guidance

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

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## CRG5050 - Financial redress: Interplay with extra-statutory concessions and Codes of Practice

As explained elsewhere in CRG, you will often encounter the situation where the resolution to the main dispute involves the consideration of an [extra-statutory concession \(ESC\)](#) (<https://www.gov.uk/hmrc-internal-manuals/admin-law-manual/adml4000>) or [Code of Practice \(CoP\)](#) (<https://www.gov.uk/government/publications/tax-credits-what-happens-if-youve-been-paid-too-much-cop26>). For example, [ESC A19](#) (<https://www.gov.uk/hmrc-internal-manuals/paye-manual/paye95000>) deals with giving up income tax where HMRC have failed to act on information in a timely and proper way; [CoP26](#)

[\(https://www.gov.uk/government/publications/tax-credits-what-happens-if-youve-been-paid-too-much-cop26\)](https://www.gov.uk/government/publications/tax-credits-what-happens-if-youve-been-paid-too-much-cop26) deals with remitting an overpayment of tax credits. All such ESCs and CoPs involve the application of strict criteria, and you will need to follow the relevant guidance.

Remember, however, that the ESC or CoP will only deal with whether the underpaid tax or the overpaid tax credits can be given up. It will not deal with the other aspects of the complaint. You cannot assume, simply because any particular case does not qualify for relief under the relevant ESC or CoP, that we have not made a mistake. It is still necessary to identify whether or not we have made a mistake and, where so, to remedy it appropriately.

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