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HMRC internal manual

Complaints and Remedy Guidance

From: **HM Revenue & Customs**
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CRG5300 - Financial redress: Payments to other third parties

Financial redress is usually made direct to our statutory customers whose tax, tax credit etc affairs we handle. As explained elsewhere in this guidance, subject to certain conditions, we occasionally make payment direct to a customer's professional agent, usually an accountant or solicitor (see [CRG5275](#) (<https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg5275>), Exception 1), and sometimes direct to a relative, neighbour or friend who has acted for the customer (see [CRG5275](#) (<https://www.gov.uk/hmrc-internal-manuals/complaints-and-remedy-guidance/crg5275>), Exception 3). But because of the wide range of the work carried out

by HMRC and the large number of people we come into contact with daily, we cannot rule out the possibility that our mistakes might, in what are likely to be unique and exceptional circumstances, have a direct impact on a third party other than our customer's professional agent or informal helper. If you come across such a case and you feel some form of financial redress to the third party is appropriate, or the third party seeks such a payment, please seek the advice of CCAST.

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