



# HM Revenue & Customs

David Collingwood

By email:

[request-1089352-3950757f@whatdotheyknow.com](mailto:request-1089352-3950757f@whatdotheyknow.com)

## Information Rights Unit

S1727  
8 Floor  
Central Mail Unit  
Newcastle Upon Tyne  
NE98 1ZZ

**Email** [foi.request@hmrc.gov.uk](mailto:foi.request@hmrc.gov.uk)

**Web** [www.gov.uk](http://www.gov.uk)

Date: 14 March 2024

Our ref: FOI2024/17171

Dear David Collingwood,

### Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 19 February, for the following information:

“Please provide the total volume of complaints received by HMRC as a result of processing delays (e.g., delays in replying to correspondence, processing claims etc).

Of this, please provide the number of complaints which were upheld and resulted in compensation / redress being paid as a result.

Of those that resulted in compensation, please provide the average, mean and modal values. Data is requested for the 2021,2022 and 2023.”

### Our response

We can confirm that we hold the information requested. Please refer to the tables below which detail complaints received during the tax years 2020-21, 2021-22 and 2022-23, categorised under delay on our recording system.

<b>Tier 1</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Delay Complaints	14,596	20,501	33,838
Upheld – Redress Paid	1,957	2,297	4,433
Average/Mean Paid	£150.28	£147.69	£136.09
Modal Paid	£50.00	£50.00	£50.00

<b>Tier 2</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Delay Complaints	373	616	1,072
Upheld – Redress Paid	129	193	309
Average/Mean Paid	£248.55	£162.55	£371.14
Modal Paid	£50.00	£50.00	£100.00

Please note, we cannot separately identify complaints where delay occurred specifically at the processing stage. These volumes could therefore include cases where any delay occurred at the complaint handling stage.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for ‘get help from HMRC’.

Text Relay service prefix number – 18001

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It is also worth noting that the increase towards the end of 2023 and 2024 is also, in part, attributable to a different way of recording the reasons for complaints since the introduction of a new complaints handling system. Prior to March 2023, only the prime reason for the complaint could be noted on the record. However, since March 2023 complaints can have more than one reason attributed to them so all complaints where delay is merely a factor will be included from that date.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing [informationrightsunit@hmrc.gov.uk](mailto:informationrightsunit@hmrc.gov.uk) or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs