HMRC Tier 2 complaints trial: what do you think?

General Features



24 March 2025

HMRC’s Customer Compliance Group complaints team are trialling a single tier complaints service.

HMRC’s Customer Compliance Group (CCG) are trialling the removal of the second internal review of a complaint, which they refer to as ‘Tier 2’. The trial started at the beginning of October 2024 and will last for six to 12 months. 20% of people who are complaining at Tier 1 (that is, the first stage of a complaint) will be randomly selected to be included in the trial. If you have been included in the trial, HMRC will tell you when they respond to inform you of the outcome of your Tier 1 complaint. Their message will read something like this:

‘We aim to get things right first time, in line with the HMRC Charter (see www.gov.uk/government/publications/hmrc-charter/the-hmrc-charter). When someone complains, we aim to resolve their issues quickly and fairly. We are also committed to improving customer experience by learning lessons from complaints

we receive.

'We are therefore conducting a trial in Customer Compliance Complaints, removing the second tier review explained in our published complaints process (see www.gov.uk/complain-about-hmrc). This means that if you are unhappy with this response to your complaint you can ask the independent Adjudicator to investigate your issues straight away without having to complain to us again.

'We believe that giving you the opportunity to escalate your complaint to the Adjudicator at this stage will save you time and improves customer experience in line with the Charter. It also enhances the transparency of our service by increasing the opportunity for the Adjudicator to provide insight and recommendations which we will use to further improve our customer service.'

The CIOT is interested in hearing from members who are selected for the trial.

- Did the removal of the option to make a Tier 2 complaint affect your decision to complainfurther, or not?
- Would you have made a Tier 2 complaint but were more reluctant to escalate your complaint to the Adjudicator? If so, why?
- Did you complain to HMRC about the removal of the Tier 2 option and, if so, what was HMRC's response?
- If you went on to escalate your complaint to the Adjudicator, how did that process go?
- Did the Adjudicator accept your complaint and was your complaint dealt with in a timely manner?

Please send any comments to: technical@ciot.org.uk.

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