

# TAXATION DISCIPLINARY BOARD

## Corporate Complaints Policy

### 1. INTRODUCTION

1.1 This policy is for complaints or feedback about the level of service provided, Tax Disciplinary Board (TDB) employees' behaviour (including the conduct of the Taxation Disciplinary Board members, Board members, Panel members, complaint investigators and staff), and our policies and processes.

1.2 This policy details the process and principles TDB will adopt for handling any complaints made by members of those bodies who subscribe to TDB and the Taxation Disciplinary Scheme (TDS) or members of the public who raise a complaint against TDB.

1.3 We recognise that sometimes we may get things wrong, or not do something that you think we should have done. This policy sets out a fair, consistent and structured process for us to handle complaints about the TDB. It can only be used to complain about us. **It is not a way of appealing against or challenging an appeal, disciplinary or investigatory decision.** This will not affect a complainant's right to refer any decision to independent review.

1.4 We recognise the importance of feedback from complaints, compliments and other comments. Using this feedback can help us to get things right in the future and to continually improve. We define a complaint as an expression of dissatisfaction with our services.

### 2. PRINCIPLES

2.1 The principles underpinning this policy are that:

- it provides an accessible, objective and swift resolution of complaints within indicative timeframes;
- it respects the confidentiality of complainants and all information obtained in the process of the complaint will be held and used in accordance with data protection legislation;
- it allows for a fair and full consideration of complaints made in good faith; and
- where appropriate, lessons are learned and the process forms part of our commitment to continual improvement.

### **3. WHO CAN COMPLAIN ABOUT THE TDB?**

3.1 A complaint can be made by:

- Someone (or an organisation) who has received or is receiving a service from TDB.
- A person (or organisation) affected or likely to be affected by the actions or omissions of TDB.

3.2 A person raising a complaint on behalf of a person (or organisation) who is unable to make a complaint themselves (providing TDB is assured that the person claiming that they are representing the complainant is acting in the best interests of that person).

**3.3** Complaints which have previously been investigated and closed are excluded from further consideration. Complaints made by an employee, Board member, Panellist or Assessor about a matter relating to the terms of their engagement are also excluded from this process.

### **4. HOW TO RAISE A COMPLAINT OR GIVE US FEEDBACK**

4.1 You can raise a complaint or give us feedback in writing by contacting us at [admin@tax-board.org.uk](mailto:admin@tax-board.org.uk), or writing to TDB, 30 Monck Street, Westminster, London SW1P 2AP.

4.2 You should submit your complaint within 24 months of the incident or event, or receipt of a TDB outcome of a decision.

4.3 Please include your full name, the best way to contact you, your membership number if you are a CIOT or ATT member, and details of your complaint or feedback, and what you would like us to do that would resolve the matter for you.

### **5. OUR COMPLAINTS PROCESS**

5.1 We will get in touch with you to see if your complaint can be resolved informally.

5.2 If this is not possible, we will log your complaint and send you an acknowledgement within 10 working days, telling you who is dealing with it.

5.3 Your complaint will be dealt with by the TDB Executive & Strategy Officer (ESO). If the complaint is about the ESO, the complaint will be investigated by a Board Member. If the complaint is about a Board Member, the complaint will be investigated by the Chair of the Board. If the complaint is about the Chair, another director will investigate the complaint.

5.4 Wherever possible, we will respond to your complaint within 28 working days. If we are unable to do this, we will explain why and tell you when a full response will be sent.

5.5 When sending our full response, we will tell you whether we find your complaint justified, partly justified or not justified. This will be a full and final decision

5.6 TDB was established as an independent body by the Chartered Institute of Taxation (CIOT) and the Association of Taxation Technicians (ATT). If you remain unhappy with TDB's handling of your complaint the CIOT and ATT would be pleased to receive your observations about TDB, but they cannot undertake to do anything more than receive the comments you might wish to make. Correspondence should be sent to [hwhiteman@ciot.org.uk](mailto:hwhiteman@ciot.org.uk) or [jashton@att.org.uk](mailto:jashton@att.org.uk).

5.7 The TDB, CIOT and ATT are subject to UK law, and you are entitled to address complaints about them to the courts.

## **6. CONTINUAL IMPROVEMENT**

6.1 We will record complaints in sufficient, proportionate detail for analysis and management reporting to allow the causes of complaints to be identified, addressed and, where appropriate, amend our internal processes. TDB will receive regular reports on the nature and results of all complaints received to ensure transparency and to help improve performance and internal decision making.

## **7. EXCEPTIONS TO THIS POLICY**

7.1 In areas where the nature of the complaint is unclear, a director will determine how best to handle the complaint.

7.2 Where we consider that if we respond to the complaint before the application/investigation has been dealt with it could adversely affect the process, or where the complaint appears to have been made in order to impact on the process, we may defer consideration of the complaint until the application/investigation has been concluded. In these circumstances we will tell you why we have decided to defer responding to your complaint and will contact you within 10 working days of the date on which the application/investigation has been concluded. We will ask you if you still wish to pursue your complaint and if so which aspects of the complaint you would like us to respond to.

7.3 Whistleblowing and anti-money laundering - concerns raised by TDB Board members, Panel Members, complaint investigators and staff, CIOT/ATT members, Associates, or the public about malpractice, impropriety or wrongdoing within TDB are covered by our Whistleblowing Policy

## **8. VEXATIOUS COMPLAINTS**

8.1 The Chartered Institute of Taxation (CIOT) and the Association of Taxation Technicians (ATT) established the TDB as an independent body. As registered charities, they have a duty to ensure that the charities' resources are spent wisely and achieves value for the public, our members, complainants and stakeholders. We also have a duty to protect the safety and wellbeing of our staff and have no tolerance for abusive or aggressive behavior towards our staff. Our Vexatious Complaints Policy sets out how we will manage unreasonable complainants.

8.2 This complaints policy is reviewed annually, or more frequently where necessary in the light of any new guidance or feedback received.

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