

# **TDB Policy - Public Comment on the making of a Complaint**

## **Introduction**

The Board of TDB Ltd has considered whether there are any circumstances when it should make a public comment as to the making of or the receipt by it of a complaint.

Under the TDB's current procedures and rules any formal complaint is assessed by a Reviewer to confirm whether the matter is within the terms of reference of the Taxation Disciplinary Scheme (TDS).

Any qualifying complaint is referred to the member(s) for a response. The matter is then considered by the Reviewer and referred to the Investigation committee who, if they consider a prima facie case of a breach of the rules exists, may refer the case to a disciplinary hearing.

Hearings are held in public and at this point the existence of a complaint and the instigation of proceedings against the member by TDB are in the public domain. Moreover, if asked, TDB would confirm those facts.

## **Statement of Policy**

The TDB does not consider that the public interest, the efficient assessment of possible misconduct by members subject to the TDS, or the fairness to all participants of the TDS and its procedures, would be served:

- by a public confirmation by TDB of the existence of a complaint or
- the issuing by TDB of a statement announcing that a complaint has been made or
- that investigations are underway.

TDB's focus is:

- to act in the public interest,
- to assess complaints efficiently and promptly and
- to maintain public confidence in the profession whilst acting in a transparent and fair manner.

Once TDB has concluded that a prima facie case exists and has instituted proceedings against a member(s) that is a matter properly in the public domain.

Where the existence of the complaint is public, for example because the respondent member has confirmed the complaint, TDB will not initiate any statement but will not maintain a futile "no statement" position.

It is, however, possible that egregious complaints involving significant public interest issues could be made to the TDB and that the complainant or other circumstances could alert public awareness and press enquiries.

It is also possible, although likely to be exceptional, that the public interest and/or fairness to the parties might justify the confirmation by TDB of the existence of a complaint or the

making of such a statement - if for example there was likely to be a substantial delay before the completion of TDB enquiries.

Paramount in any consideration of whether an exception to the general policy of the TDB exists will be the public interest and the fairness of process to the parties. The convenience of TDB or its sponsors will not be factors to be considered.

ENDS