

TAXATION DISCIPLINARY BOARD (TDB)

COMPLAINTS POLICY

Unhappy with the service you have received from the TDB?

Purpose and scope of this Policy

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.

The complaints policy is limited to the conduct of the Taxation Disciplinary Board, Board members, Panel members and assessors and staff. **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.

When to Complain

The Taxation Disciplinary Board (TDB) is committed to providing excellent customer service at every possible opportunity but as with all organisations, there may be rare occasions when the service of the TDB falls below an acceptable standard. The TDB is committed to providing an accessible, equitable and effective means for people (and/or their representative) to express their views about the service the TDB has provided. If a person is unhappy about any matter reasonably connected with the exercise of the TDB's functions they are entitled to make a complaint, have it considered and receive a response from the TDB. We aim to provide a complaints process which has easy access and is supportive and open, and which results in speedy and fair resolution.

We also intend to learn from any instances of poor or unacceptable service or process to foster better long-term performance.

Definition of a Complaint

A complaint is defined as a written expression of dissatisfaction about a function or service carried out by the TDB. For the sake of clarity, the definition of a complaint for this purpose does not include dissatisfaction with any decision of investigatory committee disciplinary tribunal or appeal body.

Who can complain about the TDB?

A person, for these purposes who wishes to raise a complaint against the TDB, is known as a "complainant".

A complaint can be made by:

- Someone (or an organisation) who has received or is receiving a service from the TDB.
- A person (or organisation) affected or likely to be affected by the actions or omissions of the TDB.
- A person raising a complaint on behalf of a person (or organisation) who is unable to make a complaint themselves (providing the TDB is assured that the person claiming that they are representing the complainant is acting in the best interests of that person).

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.

Time Limit for making a Complaint

Complaints must be made within twenty- four months (effective from 1 January 2017) after the date on which the matter which is subject to the complaint occurred or within twelve months of it coming to the notice of the complainant. The time limit will not apply if the TDB's Executive Director is satisfied that the complainant has good reason for not making the complaint within the time limit and it is still possible to investigate the complaint effectively and fairly. (In the event that the complaint is about the Executive Director, then the TDB Chairman will make such determination).

Procedure for making a Complaint

- A complaint may be made by email or in writing.
- A complaint should in the first instance be addressed to the TDB Executive Director, unless the complaint is about the Executive Director, in which case the complaint should be addressed to the TDB Chairman.
- Complaints will be acknowledged either in writing or verbally within seven working days after the day on which it is received.
- The acknowledgement will contain an offer to discuss with the complainant the manner in which the complaint is to be handled and the likely timescales for the investigation and response.
- If the offer of discussion is not accepted, the Executive Director (Chairman) must determine the response period and notify the complainant in writing (including by email).

What we will do - Investigation and Response.

The Executive Director (Chairman) will arrange for the complaint to be investigated in a manner appropriate to resolve it speedily and efficiently. The purpose of investigation is not only "resolution" but also to establish the facts, to learn, to detect poor practice where that is the case, and to improve services or take any other appropriate action.

The investigation into the complaint will be undertaken by a suitable person to ensure an appropriate level of investigation.

Investigations will be conducted in a manner that is supportive to all those involved, without bias and in an impartial and objective manner.

The investigation will not be adversarial and will uphold the principles of fairness and consistency. The process will be that of listening, learning and improving.

On completion of the investigation a written response signed by the Executive Director (Chairman) will be sent. The Executive Director (Chairman) will ensure that the complainant and anyone who is involved in the complaint understand the findings of the investigation and the recommendations made. The response will:

- Offer an explanation of how the complaint has been considered
- Address the concerns expressed by the complainant and show that each element has been fully and fairly investigated
- Report the conclusion reached including any matters where it is considered remedial action is needed
- Include an apology where things have gone wrong

- Report the action taken or proposed to prevent recurrence
- Indicate the person available to clarify any aspect of the letter

Withdrawal of a Complaint

If a complainant withdraws a complaint at any stage in the procedure, parties complained against will be informed immediately.

What can I do if I am unhappy with the TDB's handling of my Complaint

The Chartered Institute of Taxation (CIOT) and the Association of Taxation Technicians (ATT) established the TDB as an independent body and so cannot become involved in the TDB's handling of individual cases. (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 ceo@ciot.org.uk or jashton@att.org.uk)

The TDB, CIOT and ATT are subject to UK law and you are entitled to address complaints about them to the courts. However you are strongly advised to take appropriate legal advice before you take any action of this kind.

Email:

Executive Director: P A Douglas - pdouglas@tax-board.org.uk

TDB Chairman: S Humble - suehumble@tax-board.org.uk

Or in writing to

PO Box 224,
Rushlake Green,
Heathfield,
TN21 1DQ

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