TAXATION DISCIPLINARY BOARD

Corporate Complaints Policy

1. INTRODUCTION

This policy is for complaints or feedback about:

- The level of service provided;
- Tax Disciplinary Board directors, employees, panel members, contractors or consultants' ("TDB Personnel") behaviour; and
- TDB policies and processes.

This policy sets out a fair, consistent and structured process to handle complaints about TDB and TDB Personnel. 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 for an Independent Review, in accordance with the Taxation Disciplinary Scheme Regulations 2014 ("Regulations").

2. PRINCIPLES

The principles underpinning this policy are that TDB and TDB Personnel:

- Aim to provide an accessible, objective and swift resolution of complaints within indicative timeframes;
- Respect the confidentiality of Complainants; all information obtained in the process of the complaint will be held and used in accordance with data protection legislation;
- Allow for a fair and full consideration of complaints made in good faith; and
- Where appropriate, lessons are learned and the process forms part of TDB's commitment to continual improvement.

3. WHO CAN COMPLAIN ABOUT THE TDB?

A complaint can be made by:

- Someone (or an organisation) who has received or is receiving a service from TDB Personnel; or

- A person (or organisation) affected or likely to be affected by the actions or omissions of TDB Personnel; or
- 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).

Complaints which have previously been investigated and closed are excluded from further consideration. Complaints made by TDB Personnel about a matter relating to the terms of their engagement are also excluded from this policy.

4. HOW TO RAISE A COMPLAINT OR GIVE US FEEDBACK

You can raise a complaint or give us feedback in writing by contacting us at:

- admin@tax-board.org.uk; or
- writing to TDB, 30 Monck Street, Westminster, London SW1P 2AP.

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

Please include:

- Your full name;
- The best way to contact you;
- Your membership number (if you are a CIOT or ATT member);
- Details of your complaint or feedback; and
- What you would like us to do to resolve the matter for you.

5. OUR COMPLAINTS PROCESS

Your complaint will be dealt with by the Executive Director as follows:

- You will be contacted to see if your complaint can be resolved informally;
- If this is not possible, your complaint will be logged and acknowledgement of receipt will be sent within 10 working days;
- If the complaint is about the Executive Director, 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;
- Wherever possible, you will receive a response to your complaint within 28 working days. If this is not possible, you will receive an explanation and notification of when

you when you will receive a full response; and
- When sending the full response, you will be notified if your complaint was found to be justified, partly justified or not justified. This will be a full and final decision

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 Personnel'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 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.

6. CONTINUAL IMPROVEMENT

A record of all complaints will be held in sufficient and proportionate detail for analysis and management reporting, to allow the causes of complaints to be identified, addressed and, where appropriate, amend internal processes.

7. EXCEPTIONS TO THIS POLICY

Where responding to the complaint:
- before the Complaint under the Regulations has been concluded could adversely affect the process; or
- where the complaint appears to have been made to impact the progression of the Complaint under the Regulations

the TDB may defer consideration of the complaint until the Complaint under the Regulations has been concluded.

TDB will notify the Complainant of the reasons for deferring and will endeavour to contact the Complainant within 10 working days of the date on which the Complaint under the Regulations has been concluded, to ascertain whether the Complainant still wishes to pursue the complaint.

Whistleblowing and anti-money laundering concerns raised by TDB Personnel or the public about malpractice, impropriety or wrongdoing within TDB are covered by the Whistleblowing Policy.

8. VEXATIOUS COMPLAINTS

CIOT and 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 achieve value for the public, members, complainants and stakeholders.

TDB has a duty to protect the safety and wellbeing of its staff and have a zero tolerance for abusive or aggressive behaviour towards staff.

TDB's Vexatious Complaints Policy sets out how it will manage unreasonable complainants.

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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