

Revenue policy for dealing with unreasonable complainant conduct

Introduction

Revenue's [Customer Service Charter](#) reflects the mutual expectations of Revenue and its customers and seeks to ensure that our organisation conforms to the highest principles of professional public service. The Charter outlines the entitlements of individuals in their dealings with Revenue officials. Equally, it expects that taxpayers will provide all the facts and give full co-operation to enable Revenue to deal effectively with their tax affairs and to fulfil its responsibilities in relation to compliance with the law.

Revenue values the feedback on our services that we receive through our complaints process and is committed to dealing with all complaints fairly and impartially.

However, a small number of individuals pursue their complaints in a manner where the frequency or nature of their contact with us takes up unjustifiable time and resources making it difficult for us to deal with their complaint and distracts us, in a disproportionate way, from carrying out our core functions.

Unreasonable complainant conduct

Revenue considers that there are five types of unreasonable complainant conduct:

1. Unreasonable persistence
2. Unreasonable demands
3. Unreasonable level of co-operation and a failure to co-operate
4. Unreasonable arguments
5. Unreasonable behaviour

1. Unreasonable persistence:

Persisting with a complaint that has already been investigated and closed by Revenue. This persistence may present itself in several ways, for example, by demanding that the complaint be looked at again by another officer after completion of the complaint and review process or statutory appeal (via the Ombudsman or Information Commissioner), or by resubmitting the same complaint as a fresh complaint.

2. Unreasonable demands:

Complainants may, for example, demand an unrealistic solution that is disproportionate to their complaint, or attempt to direct Revenue in the conduct of the investigation.

3. Unreasonable level of co-operation and a failure to co-operate:

This may be demonstrated by a failure to clearly define the complaint, presenting large volumes of documentation in a disorganised way, changing the substance of the complaint while the investigation process is ongoing, or the withholding of information and untruthfulness. It also includes non-cooperation by the complainant with the investigation which may hinder, obstruct or delay the investigative process.

4. Unreasonable arguments:

Examples of this would include complainants placing a lot of emphasis on relatively trivial issues, advancing conspiracy theories that are unsupported by any evidence or an insistence that their version of events be acknowledged as fact despite a lack of evidence to substantiate that conclusion.

5. Unreasonable behaviour:

Examples of unreasonable behaviours (whether oral or written) include threats, physical violence, personal verbal abuse, derogatory remarks, rudeness and attempting to provoke officials into engaging in unnecessary and time-wasting argument or confrontation. It is also considered that inflammatory statements and unsubstantiated allegations can be abusive behaviour.

Procedure to manage unreasonable complainants

Telephone Calls

Revenue officials have a right to make a decision to end telephone calls if the caller is considered aggressive, abusive, offensive, intimidatory or excessively argumentative or confrontational. The staff member taking the call will inform the caller that his or her behaviour is unacceptable and that the call will be terminated if the behaviour continues.

Other Contacts

In other cases, if Revenue considers a complainant's conduct unreasonable we will tell them why we believe this to be the case and ask them to change their behaviour. Unreasonable conduct may include one or two isolated incidents or may be the accumulation of incidents or behaviour over a period of time. If the unacceptable conduct continues or constitutes a serious risk (such as threatening a member of staff with violence), we will take action to restrict the complainant's contact with our offices and staff. A comprehensive written record will be maintained in each case where a complainant's conduct is considered to be unacceptable or unreasonable. This will include dates and times of contacts, a clear factual description of events and copies or transcripts of recorded telephone conversations, where available (See [Revenue Statement on Phone Recording System](#)). Any decision to restrict access will only be taken after we have evaluated both the service given by Revenue to the particular complainant and the record of the unacceptable or unreasonable complainant conduct. This decision will be taken at Assistant Secretary level and any restrictions imposed will be appropriate and proportionate.

The actions we are most likely to consider are:

- Limiting contact to a particular contact channel (e.g. by letter only)
- Limiting contact to a named Revenue official
- Limiting the frequency and duration of telephone calls (e.g. to specified days and times and to a maximum duration)
- Future correspondence relating to the same complaint is read, acknowledged and then filed but no substantive response is given
- Limiting access to Revenue's public offices

In all cases, we will write to the complainant advising them why we believe their behaviour is unreasonable and what action we propose to take. The complainant can seek a Review of the decision to deem them unreasonable and any proposed action to be taken. A request for such a Review will be undertaken by an Assistant Secretary who has had no previous involvement in the case.

After a period of 18 months following the issue of the decision letter, we will carry out a review of the case automatically. If there is a noticeable improvement in the complainant's behaviour and evidence of an ability to conduct his or her affairs in a proper manner, the restrictions on contact will be re-assessed.

The implementation of this policy does not prejudice a complainant's right to raise relevant issues under Revenue's Complaint and Review procedures, with the Office of the Ombudsman, the Workplace Relations Commission or under the Disability Act, where appropriate.

Regardless of the complainant's behaviour, Revenue staff will always act respectfully to the complainant and impartially with regard to the complaint.

This policy will be reviewed after a period of two years.

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