

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.

When is complainant conduct unreasonable?

When deciding whether a complainant's conduct is unreasonable, the following objective and subjective factors may need to be considered.

The complainant's circumstances.

- Does the complainant have the health, intellectual, linguistic, and social resources needed to co-operate and meet the requirements of the complaint process? If they do, then more can be expected of them in terms of their conduct than if some or all of these resources are absent.
- Are there any cultural influences that may be affecting the complainant's conduct that you are misinterpreting? In certain cultures there are underlying apprehensions or reluctances to engage with government or authority figures which may affect your interactions with complainants from these cultural groups.
- People may act out of character in times of trouble or distress. There may have been upsetting or distressing circumstances leading up to a complainant contacting Revenue. Revenue does not view behaviour as unacceptable just because a claimant is forceful or determined. In fact, it is accepted that being persistent can be a positive advantage when pursuing a complaint. However, the actions of complainants who are angry, demanding or persistent may result in unreasonable demands on Revenue or unacceptable behaviour towards Revenue officials. It is these actions that are considered unacceptable and ones that this policy aims to manage.

The merits of the case

- Is there substance or value in the complaint?
- Is there an inherent right or wrong in the complaint?

Proportionality

- Is the complainant's behaviour/reaction proportionate to the complaint?
- Are the complainant's demands on time and resources proportionate to the seriousness of their issue?

The complainant's responsiveness

- Do calming measures and explanations help to settle the complainant down?
- Is this the first time the complainant has displayed this type of behaviour or has it occurred in the past?
- Has the complainant been warned previously about their conduct?

Conduct that is unreasonable and unacceptable under all circumstances

- Does the conduct involve aggression, harassing or provocative or intimidatory words or actions, threats, violence or assault which should not be tolerated under any circumstances?

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

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.

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.

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.

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.

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

It is Revenue policy that officials provide their full name when requested by a caller. There is an exemption to releasing the full name in very limited circumstances, i.e. if there are grounds for concern with regard to the safety or security of staff due to the behaviour of the caller. If this is the case, caseworkers should provide the unique staff number assigned under the phone system to provide the customer with an identifier. 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 should advise the caller that his/her behaviour is unacceptable and that the call will be terminated if the behaviour continues. When a staff member ends a call in these circumstances, he or she should notify the relevant line manager and provide a written account of the reasons for ending the call.

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

Where an unreasonable complainant is dealing with multiple Divisions, the relevant Divisional Office's Principal Officers should agree amongst themselves on the Division that will carry out the evaluation. If an agreement cannot be reached between the relevant Principal Officers, the Principal Officer in Service Policy & Evaluation Branch in Accountant Generals and Strategic Planning Division will act as independent arbitrator.

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.

(A sample letter is at Appendix A).

- A copy of the notification letter should be forwarded by the Assistant Secretary in the relevant Division to Information Management Branch, Corporate Services Division. Information Management Branch will maintain a record of all Unreasonable Complainant cases.
- The Assistant Secretary in the relevant Division should also circulate the decision and letter to relevant officials and to Divisional Offices.

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 12 months.

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