

Unreasonable complainant conduct (Staff Procedures)

Part 37-00-34

Document last updated in April 2023

Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.

Table of Contents

| | |
|--|---|
| 1. Introduction | 3 |
| 2. Unreasonable complainant conduct | 3 |
| 2.1. Unreasonable persistence..... | 3 |
| 2.2. Unreasonable demands | 3 |
| 2.3. Unreasonable level of co-operation and failure to co-operate..... | 3 |
| 2.4. Unreasonable argument | 4 |
| 2.5. Unreasonable behaviour | 4 |
| 4. Procedure to manage unreasonable complainant conduct..... | 4 |
| 4.1. Telephone Calls | 4 |
| 4.2. Other Contacts | 5 |
| 5. Review Procedures..... | 6 |

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

1. 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 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.

2. 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 failure to co-operate
4. Unreasonable arguments
5. Unreasonable behaviour

2.1. Unreasonable persistence

Persisting with a complaint that was already investigated and closed by Revenue or by another statutory authority (e.g. the Ombudsman or Information Commissioner), or by resubmitting a closed same complaint as a fresh complaint.

2.2. 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 an investigation.

2.3. Unreasonable level of co-operation and 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, withholding information or untruthfulness. It also includes non-cooperation by the complainant with the investigation which may hinder, obstruct or delay the investigative process.

2.4. Unreasonable argument

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.

2.5. 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.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

4. Procedure to manage unreasonable complainant conduct

4.1. 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 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, intimidating 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.

4.2. Other Contacts

In other cases, if Revenue considers a complainant's conduct unacceptable we will tell them why we believe this to be the case and ask them to change their behaviour. Unacceptable 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 risk to Revenue official(s), we will take action to restrict the complainant's contact with our offices and staff.

In implementing this policy the procedures outlined below should be followed:

- A comprehensive written record must be maintained in each case where a complainant's conduct is considered to be unacceptable or unreasonable. This should include dates and times of contacts, a clear factual description of events and copies or transcripts of recorded telephone conversations, where available. This record should be submitted to the local Branch Manager/Principal Officer for evaluation under the terms of this policy.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

- Any decision to restrict access will only be taken following a thorough and impartial evaluation of 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 by the Assistant Secretary in the relevant Division based on the evaluation and recommendation of the local Principal Officer. Any restrictions imposed will be appropriate and proportionate. In all cases where Revenue considers a complainant's conduct unreasonable, the Assistant Secretary in the relevant Division will issue a letter to the complainant advising them why we believe their conduct is unreasonable and what action we propose to take.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

The actions we are most likely to consider are:

- Limiting contact to a particular contact channel (e.g. by letter/email only)
- Limiting the content of correspondence to specific tax matters
- 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

It should be noted that, regardless of the complainant's behaviour, Revenue staff will always act respectfully to the complainant and will examine the complaint impartially.

5. Review Procedures

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 must be undertaken by an Assistant Secretary from another Division who has had no previous involvement in the case.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

The Assistant Secretary in the relevant Division who made the original decision will initiate a review of the case 18 months after the issue of the notification letter.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

The review will be based on records relating to contacts from the complainant and his/her compliance with the contact restrictions imposed over the previous 18-month period. If there is a noticeable improvement in the complainant's behaviour and evidence of an ability

to conduct his/her affairs in a reasonable manner, the restrictions on contact will be re-assessed.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Notice: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.