

Responding to Complaints relating to Revenue made to the Ombudsman

Part 37-00-21

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1 Introduction

Information Management Branch (IMB) in Corporate Services Division (CSD) is responsible for the co-ordination and management of complaints made to the Ombudsman against Revenue. The Branch has a Unit – Ombudsman Liaison Unit – that performs the liaison function between Revenue and its Divisions and the Office of the Ombudsman. When a complaint is made against Revenue a letter detailing the complaint is sent by email by the Ombudsman’s Office to the Ombudsman Liaison Unit. The Ombudsman Liaison Unit has responsibility for the collation of reports and for the preparation and issue of Revenue’s formal response to the Ombudsman’s Office.

2 Liaison Officers in Divisions

Liaison Officers in relation to Ombudsman matters have been appointed in all Divisions.

The functions of the Liaison Officer are:

- To ensure the complaint is sent to the appropriate area within the Division.
- To keep track of all complaints referred to their Division and to ensure all deadlines are met.
- To ensure that the report is not delayed due to absence of any sort e.g. illness, holidays, training, etc.
- To ensure that a comprehensive report is prepared and completed addressing all aspects of a complaint. Where a proposed report does not adequately address the complaint made, the Liaison Officer should take whatever steps he/she considers necessary to rectify the situation.
- To forward completed reports to the Ombudsman Liaison Unit.

Because of the time limit established by the Ombudsman’s Office, it is important that complaints receive immediate attention. It is equally important that complaints are not delayed for reasons of absence of key personnel. In this regard it is recommended that Liaison Officers ensure adequate backup is in place during periods of absence.

3 Deadlines

There are no statutory deadlines within which Revenue must respond to Ombudsman complaints. The Ombudsman’s Office typically applies administrative deadlines within which a report is required, and these will be outlined in the letter/email detailing the complaint.

When notification of a complaint is received in the Ombudsman Liaison Unit a copy is e-mailed to the Liaison Officer(s) in the relevant Division(s) for a report.

To accommodate deadlines set by the Ombudsman's Office, and to allow for collating responses to the Ombudsman, each Division should forward completed reports to the Ombudsman Liaison Unit **to arrive not later than 3 working days prior to the deadline stated in the complaint notification from the Ombudsman.**

The report should be e-mailed to the Ombudsman Liaison Unit in Information Management Branch [mailing address: CSD – IMB].

All reports must be approved and signed off by a Principal Officer or higher.

If the report was completed by an Officer other than the signatory that Officer's name should be provided to the Ombudsman Liaison Unit.

If there is a delay in providing a report, the Ombudsman Liaison Unit must be kept informed. That Unit will inform the Ombudsman of the delay if necessary.

4 Reports

To ensure that a comprehensive report is provided to the Ombudsman's Office within the deadline it is essential that reports from Divisions deal adequately and comprehensively with the complaint and form the basis for the final report from Revenue.

The report should consist of three sections:

4.1 Introduction

- The introduction should refer to the correspondence received from the Ombudsman's Office and convey apologies for delays (if any).
- If the report contains confidential and/or sensitive material this should be clearly identified for the Ombudsman's information only.
- It should be specified if all the material in the report can be made available by the Ombudsman to the person making the complaint or if certain material is restricted to the Ombudsman's Office.
- The Report should include a brief background on the subject matter of the query and sequence of events if necessary.

4.2 Body

- Each point raised in the correspondence received from the Ombudsman's Office should be addressed fully and clearly.
- Any legislation relied on in support of Revenue's action to date should be highlighted and explained in simple terms. A copy of any relevant legislation should be supplied with the report together with any Operational Instructions and/or other relevant information.
- If possible, try to avoid the excessive use of technical language; the report should be capable of being understood by a customer with no technical background.

- The report should be objective and impartial. In certain circumstances the natural reaction may be to defend actions taken. It is essential that we do not attempt to defend the indefensible.
- Where the action in the Division is considered correct then this should be mentioned. Likewise, where an error has been made or there has been delay, this should be admitted, and the appropriate apology should be extended for the error or delay. Apologies should not be qualified in such a manner as to render them worthless. Where the apology is issued directly to the customer a copy should be included with the report.
- When it is felt that additional information is required and/or that the customer needs to contact a Revenue Official the report should outline the information required and/or give the contact details of the relevant Official.
- If a complaint reveals that a Division has acted incorrectly, immediate corrective action should be taken, where possible. The report should include a note of what has been done to rectify a situation or of any future steps planned to ensure that a situation does not recur.

4.3 Ending

The report should provide the name, grade and Division/Branch of the Principal Officer who is signing it.

Some Further Points to Note in relation to Reports

- Relevant additional information e.g. a copy of correspondence with the customer can be included as appendices.
- Reports should be sent to the Ombudsman Liaison Unit only when the relevant Principal Officer has signed off on the final report and s/he is satisfied with the content, tone and format etc. of the report.
- If the report is not appropriate to your Division the local Ombudsman Liaison Officer should be informed immediately. The Liaison Officer should inform the Ombudsman Liaison Unit (by phone initially and then by email). The Ombudsman Liaison Unit will then forward the complaint to the appropriate Division.
- If there is a possibility that the report will not be submitted within the required time limit the Ombudsman Liaison Unit should be informed immediately.

The Appendix contains a sample of the recommended layout of a report.

5 Contact with Ombudsman's Office

Contact with the Ombudsman's Office is through the Ombudsman Liaison Unit. However, there will be times when an Investigator in the Ombudsman's Office may wish to talk directly with a Revenue official involved with a case. When this happens, the Investigator will usually contact the Ombudsman Liaison Unit before making direct contact with the relevant Revenue official. To ensure consistency, Revenue personnel should not contact the Ombudsman's Office directly without first informing the Ombudsman Liaison Unit.

6 Appendix

<Title (Mr./Ms.) First Name Surname,>
Office of the Ombudsman,
6 Earlsfort Terrace,
Dublin 2,
D02 W773.

<Date>

Your Ref: <Ombudsman's C21 Reference Number>
Our Ref: <CRMS Reference>

Re: <Title><Name><Address>

Dear <Title> <Surname>,

Introduction:

- I refer to your recent correspondence regarding the abovementioned ... concerning...etc.
- Apologies for the delay ... (if any)
- Brief outline of any relevant background information, sequence of events, etc.

Body:

- Each query raised by the Ombudsman's Office should be addressed fully and clearly.
- Any legislation relied on should be highlighted and explained in simple terms and attached together with any relevant Operational Instructions and/or any relevant information.
- If there is a need to apologise then an apology should be included in the report.
- If an apology is issued by way of a letter the report should include a copy for the Ombudsman's information.
- If appropriate, i.e. where Revenue requires further information or is willing to meet the taxpayer to try to resolve a case, etc., the contact details of the relevant Revenue official should be included in the Report.
- If a complaint reveals that a Division has acted incorrectly, immediate corrective action should be taken, where possible. The report should include a note of what has been done to rectify a situation or of any future steps planned to ensure that a situation does not recur.

Ending:

Yours sincerely,

<Name>,
<Grade>,
<Division>.