

Unacceptable Behaviours Towards Revenue Scotland Staff Process and procedures

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1. Introduction

As a Non-Ministerial Department in the Scottish Administration, Revenue Scotland staff are bound by the provisions of the [Civil Service Code](#) and are expected to perform their duties with honesty and impartiality. These principles are acknowledged in the expectations of the taxpayer and tax authority relationship, which is given legislative basis in the [Revenue Scotland Tax Powers Act 2014](#) and further embodied in the Revenue Scotland [Charter of Standards and Values](#).

Revenue Scotland administers the collection of devolved taxes of Scotland in accordance with the Adam Smith principles of certainty, convenience, efficiency and proportionality. In doing so, the tax authority must also ensure a safe working environment for all Revenue Scotland staff. To support this commitment to provide a safe working environment, this document expands on the principles outlined in the [Charter of Standards and Values](#), and applies to all staff who may experience unacceptable behaviour from external parties.

2. SG Fairness at Work Policy

The [SG Fairness at Work Policy](#) applies to all Revenue Scotland employees as we are all subject to the SG's terms and conditions of employment.

The policy provides a framework for dealing with instances of inter alia bullying, harassment or victimisation. The policy includes information on specific provisions covering complaints about external parties and how to make a complaint.

3. Revenue Scotland's work with external parties

This document supplements and complements the SG Fairness at Work Policy by setting out Revenue Scotland's process and procedures covering :

- What Revenue Scotland considers unacceptable behaviour by an external party towards our staff.
- What action will be taken by Revenue Scotland when unacceptable behaviour is encountered.
- What behaviour is expected of external organisations, stakeholders and individuals during tax dealings.

For the purposes of this process, the term 'staff' encompasses any person who represents Revenue Scotland and covers all areas of work undertaken by us. A senior manager refers to a member of the Senior Leadership Team (SLT).

4. Reasonable Adjustments

Revenue Scotland has a [Specific Duty](#) as a Scottish public body, to have due regard to eliminate unlawful discrimination, advance equality of opportunity and foster good relations. As part of this duty, Revenue Scotland recognises that it is required under

[The Equality Act 2010](#) to provide reasonable adjustments for disabled people, and that certain forms of mental illness or disability may make it difficult for an individual to articulate themselves clearly. We will always consider reasonable adjustments that can be made for an individual, if made aware and asked to do so as part of the persons dealings with us, and will provide reasons when this may not be possible.

5. What is unacceptable behaviour?

Unacceptable behaviour will differ depending on the individuals involved and the particular circumstances surrounding the behaviour. It includes any behaviour which may have the potential to cause staff to feel intimidated, threatened or offended, but could also be where unreasonable demands are made of staff. It may take various forms and does not necessarily have to be face-to-face, possibly taking other forms such as social media, written, telephone or e-mail communications.

It is possible to identify two groups of unacceptable behaviour: aggressive, abusive or offensive behaviour, and unreasonable demands. Such behaviours could also contravene relevant equality and/or employment legislation.

- **Aggressive, abusive or offensive behaviour**

Revenue Scotland staff have the right not to be subjected to aggressive, offensive or abusive actions, language or behaviour, regardless of the circumstances. Aggressive, abusive or offensive behaviour includes any actions or behaviour that may have the potential to cause staff to feel intimidated, threatened or offended. It can include but is not limited to threats, physical violence, verbal abuse and rudeness.

Some examples of aggressive, abusive or offensive unacceptable behaviour are listed below but are not limited to:

Using abusive or foul language
Rudeness
Threats
Physical violence
Swearing
Derogatory remarks
Lack of awareness or consideration of diversity

- **Unreasonable Demands**

As a public body, Revenue Scotland has a duty to collect and manage Scotland's devolved taxes as efficiently as possible. An individual may make unreasonable demands of the tax authority through the amount of information they seek, the nature and scale of service they expect or the number of communications they make to Revenue Scotland. The tone of these communications may not constitute unreasonable behaviour, however the persistent nature of the behaviour may cause it to be considered unacceptable.

Some examples of unreasonably demanding unacceptable behaviour are listed below but are not limited to:

Unreasonable time scales
Repetitive contact
Excessive telephone calls, emails or letters
Repeatedly sending duplicate correspondence
Persistent refusal to accept a decision or an explanation
Continual contact without presenting new or relevant information
Persistent or vexatious communications
Raising unfounded or new complaints arising from the same set of facts.

In some instances both types of unacceptable behaviour, aggressive, abusive or offences behaviour and unreasonable demands, may occur separately or jointly.

- **Agents**

An agent is an authorised individual who, in the course of business, assists another person and / or represents them with their tax affairs. Revenue Scotland accept that sometimes taxpayers will prefer to communicate with the tax authority through the use of an agent. This collaborative approach between the taxpayer, their agent and Revenue Scotland in tax dealings has the potential to:

- Reduce the burden on the taxpayer or client
- Focus enquiries or requests for further information
- Quickly identify potential risks in a case

A taxpayer may decide to involve an agent in their tax dealings with Revenue Scotland at various stages, such as arranging attendance at a meeting or an external visit with Revenue Scotland, or during tax enquiry communications, when they may be represented by the agent.

It is important to note that when an individual authorises an agent to deal with the tax authority, the legal responsibilities or rights of the taxpayer are not transferred to the agent. The authority enables Revenue Scotland to legally disclose protected taxpayer information to the agent, but does not mean we must deal with the agent rather than the taxpayer.

There are certain specialist professions such as accountants or solicitors that are regulated and authorised by regulatory bodies, and are therefore required to adhere to a specific code of conduct when they are acting in a professional capacity.

Revenue Scotland staff have the right not to be subjected to unacceptable behaviour from agents. If a staff member experiences unacceptable behaviour from an agent, we will explain to the agent why their behaviour is unacceptable and allow them the opportunity to modify their behaviour. If their unacceptable behaviour continues, as well as considering the actions under **Responses to Unacceptable Behaviour**, we will always write to the agent setting out the reasons their behaviour is unacceptable, giving them an opportunity to respond to our concerns and discuss the reasons for our proposed actions.

If Revenue Scotland restricts an agent's contact with us, we will tell the taxpayer, their client, what action we intend to take, while taking care not to unlawfully disclose information to the taxpayer regarding their agent. The degree to which our contact with the agent is limited will depend on the nature of the agent's behaviour. A decision to restrict an agent's contact with Revenue Scotland must be approved by a Senior Manager.

If Revenue Scotland experience unacceptable behaviour from an agent in the course of an individual's tax dealings, Revenue Scotland may also bring the agent's unacceptable behaviour to the attention of their regulatory authority. A decision to bring an agent's unacceptable behaviour to the attention of their regulatory authority must be approved by the Chief Executive.

In extreme cases, Revenue Scotland may refuse to deal with an agent entirely.

Examples of agents

Sole accounting practitioner

Business advisor

Partner or employee of an established accounting practice

Tax advisor and tax consultant

Employee of a bank where that person provides tax advice

Solicitor giving advice on tax matters

Valuer providing valuations for tax purposes

Partner or employee of a 'high volume agent'

Who is not an agent

An in-house tax professional who files tax returns on behalf of the business. If the employee acted dishonestly with the returns of the business, we would consider charging inaccuracy penalties on the business

A person who is providing tax advice for family members where it is not in the course of their business

An employee of Citizens Advice

An organisation, including partnerships and companies

Solicitors

All solicitors in Scotland are required to be members of the [Law Society of Scotland](#), the professional body for Scottish solicitors. They are subject to the Standards of Conduct within the [Solicitors \(Scotland\) Practice Rules 2011](#) which require that solicitors work to a high professional standard, acting with honesty and integrity at all times.

Unsatisfactory professional conduct is defined by the Law Society of Scotland as:

professional conduct which is not of the standard which could reasonably be expected of a competent and reputable *regulated person* but which does not amount to professional misconduct and which does not comprise merely *inadequate professional services*; and cognate expressions are to be construed accordingly

All solicitors in England and Wales are regulated by the [Solicitors Regulatory Authority](#). They are subject to the [SRA code of Conduct 2011](#) which defines the professional standards expected of practitioners.

6. Responses to unacceptable behaviour

Subject to the process below for dealing with face-to-face cases, when a Revenue Scotland staff member considers an individual's behaviour to be unacceptable, they should explain to the individual why they find the behaviour unacceptable and give them an opportunity to modify their behaviour.

When deciding what action to take, Revenue Scotland will take into account the circumstances of the individual to ensure that we are acting fairly and appropriately. Any action taken in response to unacceptable behaviour will be evidence-based and proportionate. In all instances, the particulars of the incident will be recorded and any action taken will be evidenced by Revenue Scotland.

If the individual continues to display the unacceptable behaviour, the following actions should be taken:

- **Telephone Communications**

A staff member who experiences unacceptable behaviour from an individual during a telephone call has the right to either place the caller on hold, or end the telephone call.

In the event the individual is placed on hold, the staff member should make the Duty Manager aware of the telephone call and escalate the call to them. The Duty Manager should tell the individual why their behaviour is considered to be unacceptable, and may give them a warning that if their behaviour or actions continue, Revenue Scotland may take the decision to apply restrictions on their contact.

It is important to note that Revenue Scotland staff are accountable for their actions. A decision to terminate a telephone call or put an individual on hold must be supported by a contemporaneous telephone note on a telephone note template, detailing the reason for ending the telephone call or putting the individual on hold. When completed, this telephone note should be filed in CMS, with a brief note in the 'New Note' section of the CMS case explaining the action taken by the staff member.

All telephone calls to the Revenue Scotland support desk are recorded for service and training purposes.

- **Written Communication**

Revenue Scotland staff do not have to tolerate unacceptable behaviour from an individual or agent via any written communication. Written communication includes, but is not limited to, e-mails, letters and social media. If a staff member experiences unacceptable behaviour via any written communication, they will tell the individual that their behaviour is unacceptable and give them the opportunity to modify their behaviour. A note should be made on the CMS case that a warning has been given to the individual regarding their unacceptable behaviour.

If the unacceptable behaviour continues, the staff member should bring the correspondence to the attention of their Line Manager, who may then progress the matter on behalf of the staff member. In these circumstances, a note should be made on a CMS case by the staff member, to confirm that the matter has been referred to their Line Manager. The Line Manager should make a note on the CMS case of how the matter was progressed. Where it is deemed proportionate and necessary, a Senior Manager may decide to apply restrictions to the individual's contact with Revenue Scotland or its staff as detailed in section 7 below.

- **Face-to-Face Meetings/External Visits**

Revenue Scotland staff do not have to tolerate unacceptable behaviour from external parties when completing visits or face-to-face meetings. Most importantly, if they face threatening behaviour, or if they feel their physical or mental wellbeing is in any way under threat, they should immediately leave the premises and report the facts to their line manager. Otherwise, if a staff member experiences unacceptable behaviour during a visit, they should explain to the individual why they find the behaviour unacceptable and give them an opportunity to modify their behaviour. In the event that their unacceptable behaviour continues, the staff member should leave the premises immediately and report the facts to their line manager.

Revenue Scotland staff are accountable for their actions. Any decision to end a visit due to unacceptable behaviour from an individual must be detailed in the visit note. A senior manager may decide to apply restrictions to the individual's contact with Revenue Scotland or its staff as detailed in section 7 below.

7. Contact Restrictions

Wherever possible, a reasonable degree of access to Revenue Scotland's customer service should be maintained but this access must be balanced against the duty of Revenue Scotland to provide a safe work place for its staff members. It may be necessary to apply restrictions to the individual's contact with Revenue Scotland or its staff. A decision to apply these restrictions must be made by a senior manager.

A senior manager may decide to restrict an individual's contact with Revenue Scotland by:

- Cancelling or refuse to arrange visits to the premises of an individual.
- Arranging for a specific member of staff to deal with all future contact from the individual.
- Allocating a specified time and day per week an individual can contact Revenue Scotland.
- Appointing a specific form of communication with the individual. For example, Revenue Scotland may decline to accept further telephone calls from the individual, but must always maintain at least one form of contact.

Requiring that any future contact with the individual be made through a third party or agent.

Where Revenue Scotland restricts an individual's contact, the individual must be told of the decision in writing . This notification should tell the individual why their behaviour is unacceptable, give details of any warnings Revenue Scotland staff have given them about their behaviour previously, confirm the restrictions to be imposed and state how long these restrictions will last. The decision to restrict an individual's contact will be recorded.

The degree to which an individual's contact will be restricted will depend on the duration and nature of the unacceptable behaviour. Any contact restriction will be proportionate and appropriate to the circumstances of the unacceptable behaviour. Any decision to restrict an individual's contact will be monitored and reviewed at a time interval that is appropriate to the circumstances of the unacceptable behaviour.

8. Referral to Police Scotland

Where appropriate, Revenue Scotland will report a matter to Police Scotland, an appropriate governing or regulatory body, or take legal action. In such cases, we may choose not to give the individual prior warning of this action.

Revenue Scotland has a zero tolerance position on violence and threats against our staff. Physical violence, verbal abuse, threats or harassment against staff will always be referred to Police Scotland, who may decide to prosecute.

Any action taken by Revenue Scotland in relation to unacceptable behaviour will be kept under review and is subject to appeal by the individual concerned.