



REVENUE SCOTLAND

Complaints Handling Procedure

Updated: August 2018

Revenue Scotland: Complaints Handling Procedure

Foreword

As Scotland's tax authority, our approach to collecting and managing the devolved taxes with the taxpayer at the centre of the process has helped ensure that dissatisfaction with our service has been minimal over the course of the first two years of operations. When dissatisfaction is voiced, it is vitally important at this early stage of our existence that we act promptly and sensitively to provide a swift resolution for the taxpayer (or their agent) and also to capture learning from the experience to help continuously improve the service we offer.

At the outset it is important to distinguish complaints in relation to Revenue Scotland's service, and a dispute in relation to a tax transaction and the application of the legislation. The Revenue Scotland and Tax Powers Act sets out a framework for resolving disputes between the taxpayer and the tax authority when our interpretation of the application of the legislation differs. This procedure provides the policy for handling dissatisfaction with the service taxpayers (or others) may have through interacting with us or using our services.

The procedure complies with the Scottish Public Services Ombudsman's (SPSO) guidance on a model complaints handling procedure and has been recently updated to reflect our learning from the operational experience of our first two years and the governance structures that now exist. Resolving complaints early saves money and creates better taxpayer relations. Sorting them out as close to the point of service delivery as possible means we can deal with them locally and quickly, so they are less likely to escalate to the next stage of the procedure.

Any complaint regarding our organisation is disappointing. However, with this Complaints Handling Procedure in place, I am confident that the organisation is now well placed to deal with complaints professionally and efficiently to a satisfactory resolution for both the taxpayer and the organisation.

Elaine Lorimer
Chief Executive

How to use this Complaints Handling Procedure	1
What is a complaint?.....	2
Handling anonymous complaints	3
What if the taxpayer does not want to complain?.....	3
Who can make a complaint?	4
Complaints involving more than one service or organisation.....	4
The complaints handling process.....	6
Stage one: frontline resolution	7
<i>What to do when you receive a complaint.....</i>	<i>7</i>
<i>Timelines</i>	<i>8</i>
<i>Extension to the timeline</i>	<i>9</i>
<i>Closing the complaint at the frontline resolution stage</i> Error! Bookmark not defined.	
<i>When to escalate to the investigation stage.....</i>	<i>10</i>
Stage two: investigation.....	11
<i>What to do when you receive a complaint for investigation</i>	<i>11</i>
Timelines	12
Extension to the timeline.....	12
<i>Closing the complaint at the investigation stage</i>	<i>13</i>
<i>Independent external review</i>	<i>14</i>
Governance of the Complaints Handling Procedure.....	16
Roles and responsibilities	16
Complaints about senior staff	17
Recording, reporting, learning and publicising.....	17
<i>Recording complaints</i>	
<i>Reporting of complaints.....</i>	<i>18</i>
<i>Learning from complaints.....</i>	<i>19</i>
<i>Publicising complaints performance information.....</i>	<i>19</i>
Maintaining confidentiality.....	20
Managing unacceptable behaviour	20
Supporting the taxpayer	20

Time limit for making complaints	21
Appendix 1 - Complaints	22
Appendix 2 - What is not a complaint	23
Appendix 3 - Timelines	25
Appendix 4 - The complaints handling procedure	Appendix 4 Error! Bookmark not defined.
Appendix 5 - Unacceptable actions policy	

How to use this Complaints Handling Procedure

This document explains to staff how to handle complaints. Another document provides information for taxpayers on the complaints procedure. Together, these form our complaints handling procedure (CHP).

It is designed to be adopted as an internal document. It contains references to more details on parts of the procedure. These explain how to process, manage and reach decisions on different types of complaints. The language used reflects its status as an internal document. So 'we' refers to Revenue Scotland.

When using this document, you may also wish to refer to the 'SPSO Statement of Complaints Handling Principles' and best practice guidance on complaints handling from the Complaints Standards Authority at the SPSO.

<http://www.valuingcomplaints.org.uk>

What is a complaint?

Revenue Scotland's definition of a complaint is:

'An expression of dissatisfaction by any member of the public about Revenue Scotland's action, or lack of action; or about the standard of service provided by or on behalf of Revenue Scotland.'

A complaint may relate to:

- failure to provide a service
- inadequate standard of service
- dissatisfaction with Revenue Scotland's policy
- treatment by or attitude of a member of staff
- failure to adhere to the standards and values expressed in our charter¹
- failure to follow appropriate administrative process.

This list does not cover everything.

Appendix 1 explores these in further detail and how they may be handled.

A complaint is **not**:

- a tax dispute from a taxpayer or their agent, such as the amount of tax to be paid, rulings or reliefs.
- requests for updates or further information regarding an on-going appeal/account status request
- requests for assistance in completing a tax return
- requests for information on the process or eligibility for relief
- requests for general information on Revenue Scotland including media enquiries
- issues that are in court or have already been heard by a court or a tribunal
- an attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision.
- An issue or dissatisfaction with Scottish Government legislation

¹ <https://www.revenue.scot/who-we-are/revenue-scotlands-charter-values>

You must not treat these issues as complaints, and should instead direct taxpayers to use the appropriate procedures.

[Appendix 2](#) goes into more detail regarding 'what is not a complaint' and how to direct taxpayers appropriately.

Handling anonymous complaints

We value all complaints. This means we treat all complaints including anonymous complaints seriously and will take action to consider them further, wherever this is appropriate. Generally, we will consider anonymous complaints if there is enough information in the complaint to enable us to make further enquiries. If, however, an anonymous complaint does not provide enough information to enable us to take further action, we may decide not to pursue it further. Any decision not to pursue an anonymous complaint must be authorised by a member of Revenue Scotland's Senior Leadership Team (SLT).

If an anonymous complaint makes serious allegations, we will refer it to an SLT member immediately.

If we pursue an anonymous complaint further, we will record the issues as an anonymous complaint on the complaints system. This will help to ensure the completeness of the complaints data we record and allow us to take corrective action where appropriate.

What if they do not want to complain?

If someone has expressed dissatisfaction in line with our definition of a complaint but does not want to initiate the complaints process, tell them that we do consider all expressions of dissatisfaction and that complaints offer us the opportunity to improve services where things have gone wrong. Encourage them to submit their complaint and allow us to deal with it through the complaints handling procedure. This will ensure they are updated on the action taken and get a response to their complaint.

If, however, they insist that they do not wish to complain, record the issue as an anonymous complaint. This will ensure that their details are not recorded on the complaints database and that they receive no further contact about the matter. It will also help to ensure the completeness of the complaints data recorded and will still allow us to fully consider the matter and take corrective action where appropriate.

Who can make a complaint?

Anyone who receives, requests or is affected by our services can make a complaint. Sometimes they may be unable or reluctant to make a complaint on their own. We will accept complaints brought by third parties as long as the complainant has given their personal consent. In order to protect taxpayer confidentiality we will require proof that consent has been given to any third party complaining on behalf of a taxpayer and any action must fall within the guidelines set out in our policies on the protection of data.

Complaints involving more than one service or organisation

If a complaint relates to the actions of two or more of Revenue Scotland's services, you must tell the complainant who will take the lead in dealing with the complaint and explain that they will get only one response covering all issues raised.

If someone complains to Revenue Scotland about the service of another agency or public service provider, but Revenue Scotland has no involvement in the issue, they should be advised to contact the appropriate organisation directly.

Where a complaint relates to a service provided on our behalf by another agency, for example Registers of Scotland (RoS) or the Scottish Environment Protection Agency (SEPA), we will treat that as a complaint directed at Revenue Scotland, and investigate it and manage it in line with any other complaint. The Complaints Handling Manager will have responsibility for engaging with the relevant officials in our partner organisations to manage the Complaint through to resolution.

If the complaint is regarding a partner agency, but not in relation to a service they are carrying out under delegated authority from Revenue Scotland, then the complainant should be signposted to the following contacts:

SEPA:

Email: CustomerService@sepa.org.uk Telephone: 08456 124124

Write to: Customer Service, SEPA, Strathallan House, Castle Business Park, Stirling, FK9 4TZ

RoS

<https://www.ros.gov.uk/contact-us>

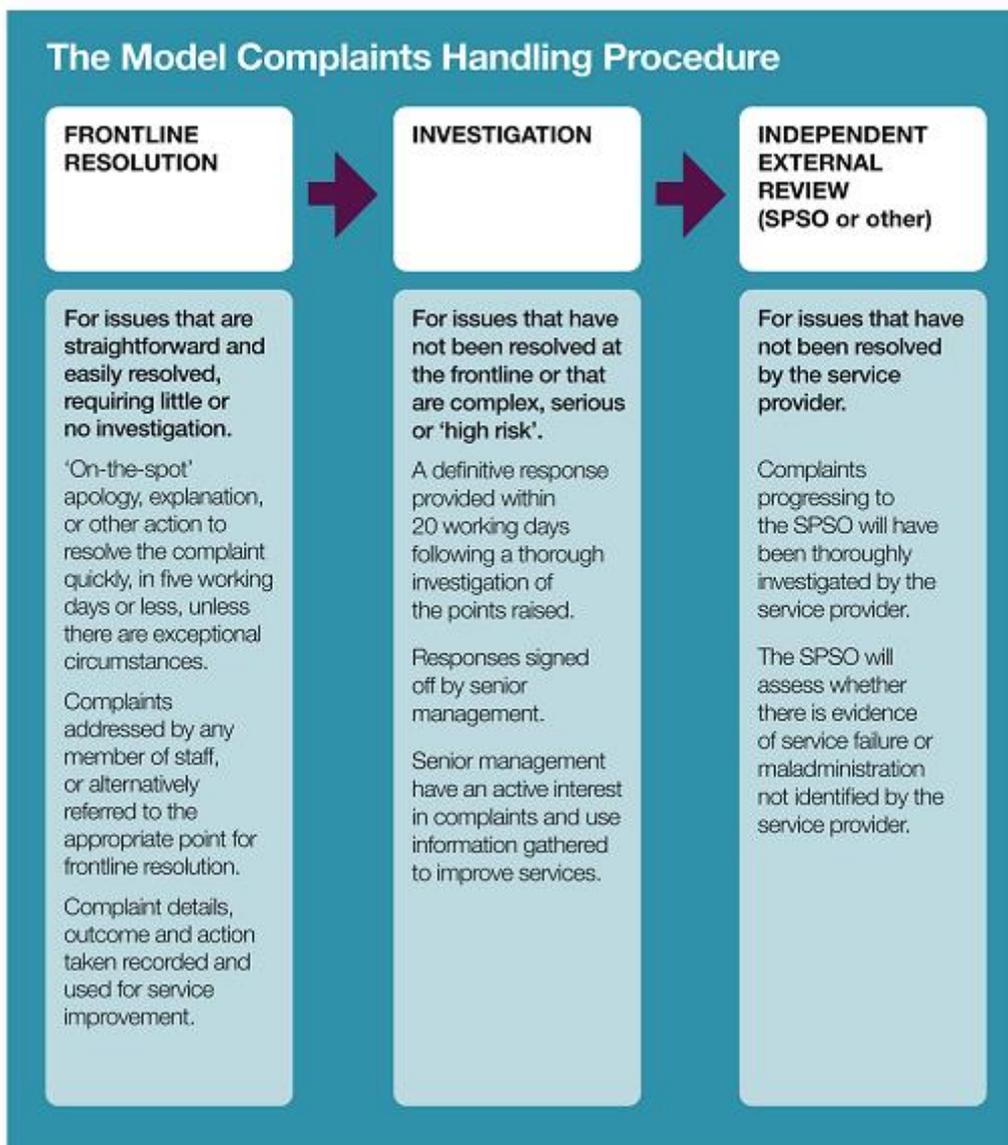
If, as part of the work to respond to a complaint you are asked to make enquiries to a partner or outside agency, always take account of data protection legislation and our guidance on handling our taxpayer's personal information.

The Complaints Handling Process (CPH)

The CHP aims to provide a quick, simple and streamlined process for resolving complaints early and locally by capable, well-trained staff.

Our complaints process provides two opportunities to resolve complaints internally:

- **frontline resolution**, and
- **investigation**



For clarity, the term 'frontline resolution' refers to the first stage of the complaints process. It does not reflect any job description within Revenue Scotland but means seeking to resolve complaints at the initial point of contact where possible.

Stage one: frontline resolution

Someone can make a complaint in person, in writing, by telephone, by email, or by giving a third party consent to complain on their behalf. Revenue Scotland will always consider frontline resolution, regardless of how the complaint has been received.

In practice, frontline resolution means resolving the complaint at the first point of contact with the taxpayer, either by the member of staff receiving the complaint or, if deemed appropriate following internal discussion, the team lead (C1). The nature of the issue should be recorded on the 'Frontline Resolution' tab of the Complaints Log in eRDM, and the Complaints Handling manager should be notified by email that an update has been made. The Complaints Handling Manager has responsibility within Revenue Scotland for determining whether an issue or dissatisfaction with our service should be treated as a complaint. For complaints being resolved at the frontline resolution stage, it will normally be the officer who first received the complaint that sees it through to resolution.

The main principle is to seek early resolution, resolving complaints at the earliest opportunity and as close to the point of service delivery as possible. This may mean a telephone conversation with the complainant, and should be undertaken following discussion with the team lead (C1), and the Complaints Handling Manager. The call should be followed up with a summary by email, and stored on eRDM in the Complaints file.

Appendix 1 gives examples of the types of complaint we may consider at this stage, with suggestions on how to resolve them.

The complaint may be settled by providing an immediate apology where appropriate, or explaining why the issue occurred and where possible what will be done to stop this happening again. You may also explain that, as an organisation that values complaints, we may use the information given when we review service standards in the future.

What to do when you receive a complaint

- 1 If you receive negative feedback over the phone about Revenue Scotland's service, you must first ask if the caller wishes to register a complaint. If they do, log the details on the Complaints Log. Similarly, if they do not, log it as an anonymous

complaint on the Complaints Log. (see [Appendix 2](#) for details of what is not a complaint). If you receive a complaint by email, add it to the Complaints tab on the Complaints Log, and save the email into the Complaints folder in eRDM.

- 2 If you have received and identified a complaint, record the details on our complaints system.
- 3 Advise the Complaints Handling Manager that the Complaints Log has been updated. They will decide whether or not the complaint is suitable for frontline resolution. Some complaints will need to be fully investigated before we can give a suitable response. The complaints handling manager will escalate these complaints to the investigation stage.
- 4 In establishing whether frontline resolution is appropriate, the Complaints Handling Manager will consider four key questions with you:
 - What exactly is the complaint (or complaints)?
 - What does the complainant want to achieve by complaining?
 - Can we achieve this, or explain why not?

At this stage, it is important to check with the complainant what their preferred method of communication is.

The complainant may expect more than we can provide. If their expectations appear to exceed what the organisation can reasonably provide, you must tell them as soon as possible in order to manage expectations about possible outcomes.

You are likely to have to convey the decision on the telephone. You must ensure that our response to the complaint addresses all areas that we are responsible for and explains the reasons for our decision. A call should be followed up with a written summary to the taxpayer of the conversation. It is important to keep a full and accurate record, (stored in eRDM) of the decision reached and passed to the taxpayer, and the Complaints Log should be updated to reflect the action taken and that you have closed the complaint.

Timelines

Frontline resolution must be completed within **ten working days**, although in practice we would often expect to resolve the complaint much sooner.

You may need to get more information from other colleagues to resolve the complaint at this stage. However, it is important to respond to the complainant within five working

days, either resolving the matter or explaining that Revenue Scotland will investigate their complaint.

Extension to the timeline

In exceptional circumstances, where there are clear and justifiable reasons for doing so an extension of no more than five working days can be applied. This must only happen when an extension will make it more likely that the complaint will be resolved at the frontline resolution stage.

When you ask for an extension, you must:

- 1) secure authorisation from the relevant member of the SLT (Head of Tax in most circumstances), who will decide whether you need an extension to effectively resolve the complaint. Examples of when this may be appropriate include staff or contractors being temporarily unavailable.
- 2) Advise the Complaints Handling Manager that an extension to the timescale for frontline resolution has been agreed with SLT;
- 3) Contact the complainant to advise of the extension, and the reasons for it. Explain when you will next be in contact.

If, however, the issues are so complex that they cannot be resolved in five days, it may be more appropriate to escalate the complaint straight to the investigation stage. You must tell the complainant about the reasons for the delay, and when they can expect your response.

It is important that such extensions do not become the norm. Rather, the timeline at the frontline resolution stage should be extended only rarely. All attempts to resolve the complaint at this stage must take no longer than **ten working days** from the date the complaint is received.

Appendix 3 provides further information on timelines.

When to escalate to the investigation stage

You must escalate a complaint to the investigation stage when:

- you tried frontline resolution but the complainant remains dissatisfied and requests an investigation. This may happen immediately when you communicate the decision at the frontline stage, or some time later
- the complainant refuses to take part in frontline resolution
- the issues raised are complex and require detailed investigation
- the complaint relates to serious, high-risk or high-profile issues.

When a complaint is escalated from the frontline resolution stage, the complaint should be reopened on the complaints system.

Take particular care to identify complaints that might be considered **serious, high risk or high profile**, as these may require particular action or raise critical issues that need SLT's direct input. These could:

- involve serious service failure, for example major delays in providing, or repeated failures to provide, a service
- generate significant and ongoing press interest
- involve breaches of legal obligations, for example, protection of taxpayer information
- pose a serious risk to an organisation's operations
- present issues of a highly sensitive nature, for example concerning a particularly vulnerable person (someone with language difficulties, a disability etc.)

Transferring cases from frontline resolution to investigation

If it is clear that frontline resolution has not resolved the matter, and the complainant wants to escalate the complaint to the investigation stage, the case must be passed for investigation without delay, by advising the Complaints Handling Manager. In practice this will mean on the same day that the complainant is told this will happen.

Stage two: investigation

Not all complaints are suitable for frontline resolution and not all complaints will be satisfactorily resolved at that stage. Complaints handled at the investigation stage of the complaints handling procedure are typically complex or require a detailed examination before we can state our position. These complaints may already have been considered at the frontline resolution stage, or they may have been identified from the start as needing immediate investigation.

An investigation aims to establish all the facts relevant to the points made in the complaint and to give the complainant a full, objective and proportionate response that represents our final position.

What happens when Revenue Scotland receives a complaint for investigation

The Complaints Handling Manager will have responsibility for initiating an investigation process, and overseeing the communication between Revenue Scotland and the complainant.

It is essential that the Complaints Handling Manager is provided with details of a complaint for investigation as soon as it is received by Revenue Scotland, or immediately upon it being clear that the complaint cannot be addressed by frontline resolution. There is a requirement to acknowledge receipt of complaint within **3 working days**. This will normally be a phone-call, but could be by email or writing if that is preferred by the complainant.

The Complaints Handling Manager will need to be clear first of all:

1. What specifically is the complaint or complaints?
2. What does they want to achieve by complaining?
3. Are the complainant's expectations realistic and achievable?

Once the Complaints Handling Manager is clear of the scope and nature of the complaint, they will appoint an Investigating Officer (normally a B3 Tax Specialist from an area separate from the area that the complaint focusses on). They have responsibility for carrying out the process, communication and recording of the investigation of a complaint. They will keep the Complaints Handling Manager updated on the progress of the

investigation, any communication that has taken place between the organisation and the complainant during the process, and crucially, any potential threat to the deadline (20 days) of providing a full response to the complainant.

It may be that the complainant expects more than we can provide. If so, this will be made clear to them as soon as possible.

Where necessary, the Investigating Officer will clarify what additional information is needed to investigate the complaint. The complainant may need to provide more evidence to help us reach a decision, but various teams/individuals across Revenue Scotland may also have oral or written evidence pertinent to the complaint. It is vital that all information relating to the complaint that is held within Revenue Scotland, is made available to the Investigating Officer.

Details of the complaint must be recorded on the system for recording complaints, and updates made during the period the complaint is 'live', for example, if further evidence is provided from a colleague, or correspondence is received from the complainant. The details must be updated when the investigation ends.

If the investigation stage follows attempted frontline resolution, you must hand over all case notes and associated information to the officer responsible for the investigation, and record that you have done so.

Timelines

The following deadlines are appropriate to cases at the investigation stage:

- complaints must be acknowledged within **three working days**
- you should provide a full response to the complaint as soon as possible but not later than **20 working days** from the time you received the complaint for investigation.

Extension to the timeline

Not all investigations will be able to meet this deadline. For example, some complaints are so complex that they require careful consideration and detailed investigation beyond the 20-day limit. However, these would be the exception and you must always try to deliver a final response to a complaint within 20 working days.

If there are clear and justifiable reasons for extending the timescale, you must seek approval from the relevant member of the SLT (normally Head of Tax), who will set time limits on any extended investigation. You must keep the complainant updated on the reason for the delay and give them a revised timescale for completion. The reasons for an extension might include the following:

- Essential accounts or statements, crucial to establishing the circumstances of the case, are needed from others but they cannot help because of long-term sickness or leave.
- You cannot obtain further essential information within normal timescales.
- Operations are disrupted by unforeseen or unavoidable operational circumstances, for example industrial action or severe weather conditions.

These are only a few examples, and you must judge the matter in relation to each complaint. However, an extension would be the exception and you must always try to deliver a final response to the complaint **within 20 working days**.

[Appendix 3](#) provides further information on timelines.

Closing the complaint at the investigation stage

The Investigating Officer must write to the complainant, advising them of the outcome of the investigation.. Our response to the complaint must address all areas that we are responsible for and explain the reasons for our decision. It must also make clear to the complainant:

- their right to ask SPSO to consider the complaint
- the time limit for doing so, and
- how to contact the SPSO.

Our final position on the complaint must be signed off by a member of SLT (normally Head of Tax) and we will confirm that this is our final response. This ensures that our senior management own and are accountable for the decision. It also reassures the complainant that their concerns have been taken seriously.

The Investigating Officer must record the decision, and details of how it was communicated to the complainant, on the system for recording complaints.

Independent external review

Once the investigation stage has been completed, the complainant has the right to approach the SPSO if they remain dissatisfied.

The SPSO considers complaints from people who remain dissatisfied at the conclusion of our complaints procedure. The SPSO looks at issues such as service failures and maladministration (administrative fault), as well as the way we have handled the complaint.

The SPSO recommends that we use the wording below to inform complainant of their right to ask SPSO to consider the complaint.

Information about the SPSO

The Scottish Public Services Ombudsman (SPSO) is the final stage for complaints about public services in Scotland. This includes complaints about the Scottish Government, NDPBs, agencies and other government sponsored organisations. If you remain dissatisfied with an organisation after its complaints process, you can ask the SPSO to look at your complaint. The SPSO cannot normally look at complaints:

- where you have not gone all the way through the organisation's complaints handling procedure
- more than 12 months after you became aware of the matter you want to complain about, or
- that have been or are being considered in court.

The SPSO's contact details are:

SPSO
4 Melville Street
Edinburgh
EH3 7NS

SPSO
Freepost EH641
Edinburgh
EH3 0BR

Freephone: **0800 377 7330**

Online contact www.spsso.org.uk/contact-us

Website: www.spsso.org.uk

Mobile site: <http://m.spsso.org.uk>

Governance of the Complaints Handling Procedure

Roles and responsibilities

Overall responsibility and accountability for the management of complaints lies with the Chief Executive.

*The **Chief Executive** of Revenue Scotland provides leadership and direction in ways that guide and enable us to perform effectively across all services. This includes ensuring that there is an effective complaints handling procedure, with a robust investigation process that demonstrates how we learn from the complaints we receive. Although the Chief Executive may take a personal interest in all or some complaints, lead responsibility for the complaints handling procedure, sits with the **Corporate Governance Team Lead (C1)**, who manages the Complaints Handling Manager.*

The Senior Leadership Team (SLT) of Revenue Scotland has responsibility for making day-to-day operational decisions that affect the performance or reputation of the organisation. In addition to the Chief Executive, the SLT includes the Head of Strategy and Corporate Functions; the Head of Tax and the Head of Legal Services. The SLT therefore provides a robust governance environment for decision-making on serious complaints. The SLT meet fortnightly, and review the Complaints Log at least once a month.

The Head of Tax is likely to be the Senior official who will sign-off the majority of responses to complaints as it is expected that complaints will generally focus on the service received from the operational aspect of our business, an area that sits within the Head of Tax's hierarchy. They may also be responsible for signing decision letters to taxpayers, so they should be satisfied that the investigation is complete and their response addresses all aspects of the complaint.

The Complaints Handling Manager:

- manages complaints and the way we learn from them
- initiates investigations
- oversees the implementation of actions required as a result of a complaint, including communication with the complainant

- ensures that the investigation is complete and the response being issued addresses all aspect of the complaint has responsibility for complaints training in Revenue Scotland

The Complaints Investigating Officer is responsible and accountable for the management of the investigation. They will investigate the complaint, ensuring all evidence relating to the complaint is gathered. They will communicate with the complainant once the investigation has been initiated, and with the support of the Complaints Handling Manager, draft the response to the complainant. This may include preparing a comprehensive written report, including details of any procedural changes in service delivery that could result in wider opportunities for learning across the organisation.

All staff:

A complaint may be made to any member of staff in Revenue Scotland. So all staff must be aware of the CHP and how to handle and record complaints at the frontline stage. They should also speak to the Complaints Handling Manager following receipt of a complaint, or if they have resolved a complaint as a frontline resolution.

Revenue Scotland's SPSO liaison officer:

Our Complaints Handling Manager will act as SPSO liaison officer. Their role will include providing complaints information in an orderly, structured way within requested timescales, providing comments on factual accuracy on our behalf in response to SPSO reports, and confirming and verifying that recommendations have been implemented.

Complaints involving senior staff

Complaints involving senior staff can be difficult to handle, as there may be a conflict of interest for the staff investigating the complaint. When serious complaints are raised against senior staff, it is particularly important that the investigation is conducted by an individual who is independent of the situation. We will ensure that the strong governance arrangements we have in place through our Board are able to handle such complaints.

Recording, reporting, learning and publicising

Complaints provide valuable feedback. One of the aims of the complaints handling procedure is to identify opportunities to improve services across Revenue Scotland. We must record all complaints in a systematic way so that we can use the complaints data for analysis and management reporting. By recording and using complaints information in this

way, we can identify and address the causes of complaints and, where appropriate, identify training opportunities and introduce service improvements.

To collect suitable data it is essential to record all complaints in line with SPSO minimum requirements, as follows:

- the complainant's name and address
- the date the complaint was received
- the nature of the complaint
- how the complaint was received
- the service the complaint refers to
- the date the complaint was closed at the frontline resolution stage (where appropriate)
- the date the complaint was escalated to the investigation stage (where appropriate)
- action taken at the investigation stage (where appropriate)
- the date the complaint was closed at the investigation stage (where appropriate)
- the outcome of the complaint at each stage
- the underlying cause of the complaint and any remedial action taken.

We have structured systems for recording complaints, their outcomes and any resulting action. These provide a detailed record of services that have failed to satisfy our service users.

Reporting of complaints

Complaints details are analysed to ensure we identify service failures and take appropriate action. Regularly reporting the analysis of complaints information helps to inform where services need to improve.

For the period 2015-18, one of our Key Performance Indicators (KPIs) has been the number of complaints received. This demonstrates transparency in our complaints handling service and that we value complaints. The Revenue Scotland Board have been receiving quarterly updates on our performance in relation to our KPIs. Our KPIs for the next Corporate Planning period (2018-21) are currently being revised.

Learning from complaints

Following closure of the complaint, the complaints handling manager, the investigating officer, and the staff of the team involved should meet to discuss the findings of the investigation, any recommendations made, and formulate an action plan. This should be shared with SLT.

The Complaints Handling Manager and Corporate Governance Team Lead will review the information gathered from complaints regularly and consider whether our services could be improved or internal policies and procedures updated.

As a minimum, we must:

- use complaints data to identify the root cause of complaints
- take action to reduce the risk of recurrence
- record the details of corrective action in the complaints file, and
- systematically review complaints performance reports to improve service delivery.

Where we have identified the need for service improvement:

- the action needed to improve services must be authorised by SLT
- an officer (or team) should be designated the 'owner' of the issue, with responsibility for ensuring the action is taken
- a target date must be set for the action to be taken
- the designated individual must follow up to ensure that the action is taken within the agreed timescale
- where appropriate, performance in the service area should be monitored to ensure that the issue has been resolved
- we must ensure that staff learn from complaints.

Publicising complaints performance information

We also report on our performance in handling complaints annually in line with SPSO requirements. This includes performance statistics showing the volumes and types of complaints and key performance details, for example on the time taken and the stage at which complaints were resolved.

Maintaining confidentiality

Confidentiality is important in complaints handling. It includes maintaining the complainant's confidentiality and explaining to them the importance of confidentiality generally. We must always bear in mind legal requirements², as well as internal policies on confidentiality and the use of taxpayers' information. The staff involved in the handling of a complaint should be those who have information pertinent to the complaint and the officials involved in the governance of the process.

Managing unacceptable behaviour

People may act out of character in times of trouble or distress. The circumstances leading to a complaint may result in the taxpayer acting in an unacceptable way. Complainants who have a history of challenging or inappropriate behaviour, or have difficulty expressing themselves, may still have a legitimate grievance.

Someone's reasons for complaining may contribute to the way in which they present their complaint. Regardless of this, we must treat all complaints seriously and properly assess them. However, we also recognise that the actions of individuals who are angry, demanding or persistent may result in unreasonable demands on time and resources or unacceptable behaviour towards our staff. We will, therefore, apply our policies and procedures to protect staff from unacceptable behaviour such as unreasonable persistence, threats or offensive behaviour. Where we decide to restrict access under the terms of our unacceptable actions policy (see **Appendix 5**) we have a procedure in place to communicate that decision and consider means for that individual to challenge that decision. This would aim to allow them to demonstrate a more reasonable approach later.

Supporting the complainant

All members of the community have the right to equal access to our complaints handling procedure. Someone who does not have English as a first language may need help with interpretation and translation services, and other people may have specific needs that we will seek to address to ensure easy access to the complaints handling procedure.

We must always take into account our commitment and responsibilities to equality. This includes making reasonable adjustments to our services where appropriate.

² Data Protection Act 1998 or Revenue Scotland and Tax Powers Act 2014

Time limit for making complaints

This complaints handling procedure sets a time limit of **six months** from when the complainant first knew of the problem, within which time they may ask us to consider the complaint, unless there are special circumstances for considering complaints beyond this time.

We will apply this time limit with discretion. In decision making we will take account of the Scottish Public Services Ombudsman Act 2002 (Section 10(1)), which sets out the time limit within which a member of the public can normally ask the SPSO to consider complaints. The limit is one year from when the person first knew of the problem they are complaining about, unless there are special circumstances for considering complaints beyond this time.

If it is clear that a decision not to investigate a complaint will lead to a request for external review of the matter, we may decide that this satisfies the special circumstances criteria. This will enable us to consider the complaint and try to resolve it. Authority to grant an extension to a time limit rests with the relevant member of SLT (normally the Head of Tax).

Appendix 1 - Complaints

Here are some examples of issues we would consider as a complaint and possible actions to achieve a resolution.

Complaint	Possible actions to achieve resolution
Failure to provide a service	Apologise, investigate why service was not provided and try to find a resolution.
Inadequate standard of service	Apologise, investigate why service did not meet expectations and try to find a resolution.
Dissatisfaction with Revenue Scotland's policy	Consider issue, adapt policy if appropriate and provide a response.
Treatment by or attitude of a member of staff	Apologise, investigate and respond as appropriate.
Failure to adhere to the standards and values expressed in our charter	Apologise, investigate and respond as appropriate.
Failure to follow appropriate administrative process.	Apologise, investigate and respond as appropriate.

Appendix 2 - What is not a complaint

Examples of what we would not consider a complaint include:

Example 1: A **tax dispute** from a taxpayer or their agent, such as the amount of tax to be paid, rulings or reliefs. Further guidance on dispute resolution can be found at the link below.

<https://www.revenue.scot/compliance-dispute-resolution/dispute-resolution-process>

Example 2: Requests for **updates** regarding an **on-going appeal**.

Example 3: Requests for **assistance** in completing a tax return.

Example 4: Requests for **information** on the process or eligibility for relief.

Example 5: **Media enquiries** or requests for **general information** on Revenue Scotland.

Example 6: An issue or dissatisfaction with Scottish Government policy or legislation. These should be directed towards the Scottish Government, via the contact details on the below link:

Email: Central Enquiries Unit: ceu@gov.scot or to contact a Minister: scottish.ministers@gov.scot

Write to:

General Enquiries
St Andrews House
Regent Road
Edinburgh
EH1 3DG

Or the person can call the Central Enquiries Unit: 0131 244 4000

However, how we carry out these functions can be subject to a complaint. For example, during a tax dispute, a taxpayer could feel that a member of Revenue Scotland staff did not treat them courteously or with respect. The taxpayer could complain about those actions and seek an apology from us and an undertaking to adapt our behaviour in the future.

Appendix 3 - Timelines

General

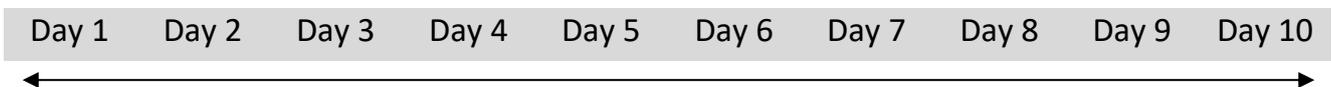
References to timelines throughout the complaints handling procedure relate to working days. When measuring performance against the required timelines, we do not count non-working days, for example weekends, public holidays and days of industrial action where our service has been interrupted.

Timelines at frontline resolution

You must aim to achieve frontline resolution within five working days. The day you receive the complaint is day 1. Where you receive it on a non-working day, for example at the weekend or on a public holiday, day 1 will be the next working day.

Extension to the five-day timeline

If you have extended the timeline at the frontline resolution stage in line with the procedure, the revised timetable for the response must take no longer than 10 working days from the date of receiving the complaint.



Day 1:

Day we receive the complaint, or next working date if date of receipt is a non-working day.

In a few cases where it is clearly essential to achieve early resolution, you may authorise an extension within five working days from when the complaint was received. You must conclude the frontline resolution stage within 10 working days from the date of receipt, either by resolving the complaint or by escalating it to the investigation stage.

Day 10:

Frontline resolution achieved or complaint escalated to the investigation stage.

Timelines at investigation

We will consider a complaint at the investigation stage either:

- after attempted frontline resolution, or

- immediately on receipt if we believe the matter to be sufficiently complex, serious or appropriate to merit a full investigation from the outset.

Acknowledgement

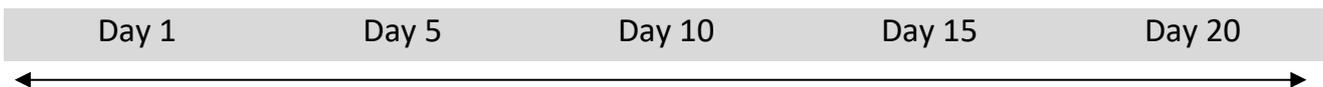
All complaints considered at the investigation stage must be acknowledged within **three working days** of receipt. The date of receipt is:

- the day the case is transferred from the frontline stage to the investigation stage, where it is clear that the case requires investigation, or
- the day the complainant asks for an investigation after a decision at the frontline resolution stage. You should note that a complainant may not ask for an investigation immediately after attempts at frontline resolution, or
- the date you receive the complaint, if you think it sufficiently complex, serious or appropriate to merit a full investigation from the outset.

Investigation

You should respond in full to the complaint within **20 working days** of receiving it at the investigation stage.

The 20-working day limit allows time for a thorough, proportionate and consistent investigation to arrive at a decision that is objective, evidence-based and fair. This means you have 20 working days to investigate the complaint, regardless of any time taken to consider it at the frontline resolution stage.



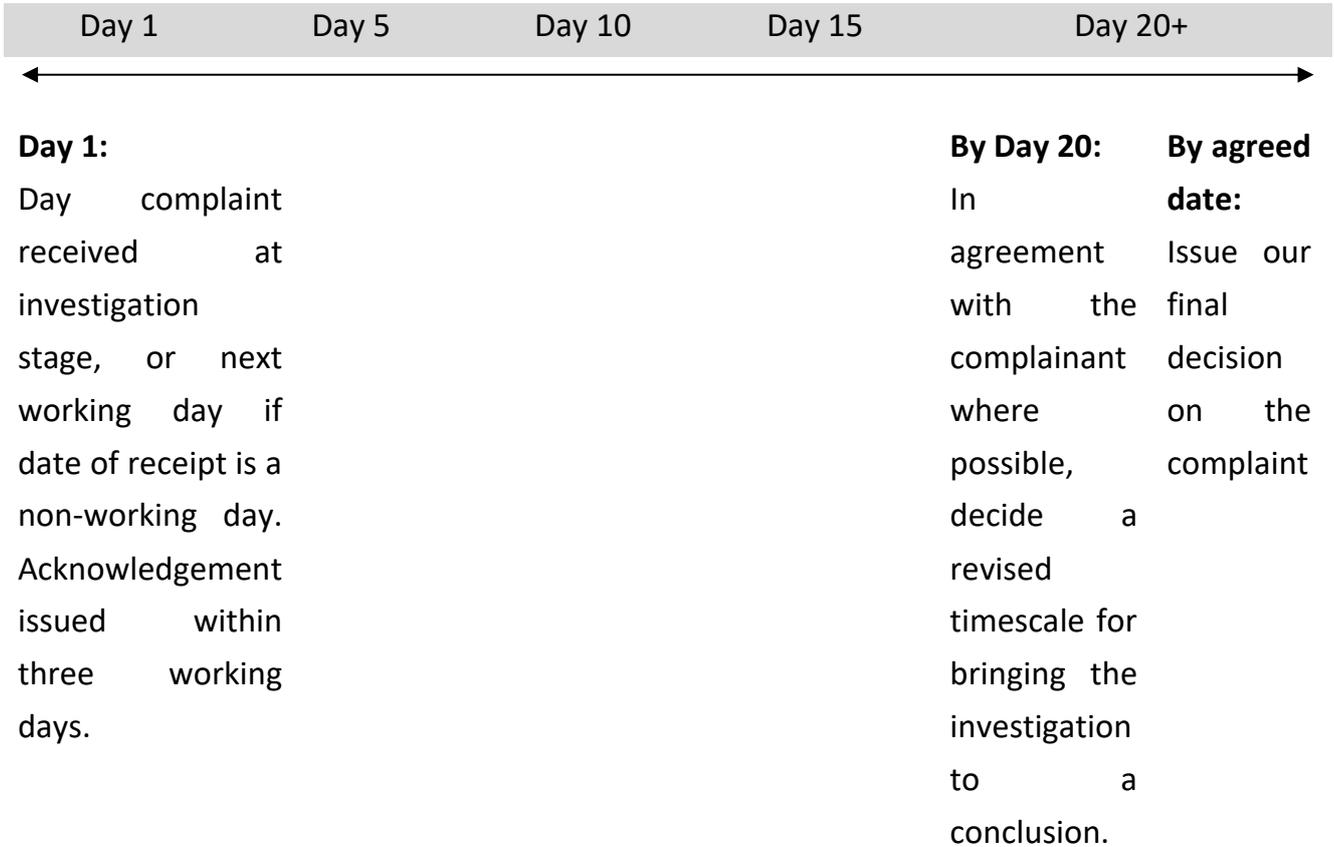
Day 1:

Day complaint received at investigation stage, or next working day if date of receipt is a non-working day. Acknowledgement issued within three working days.

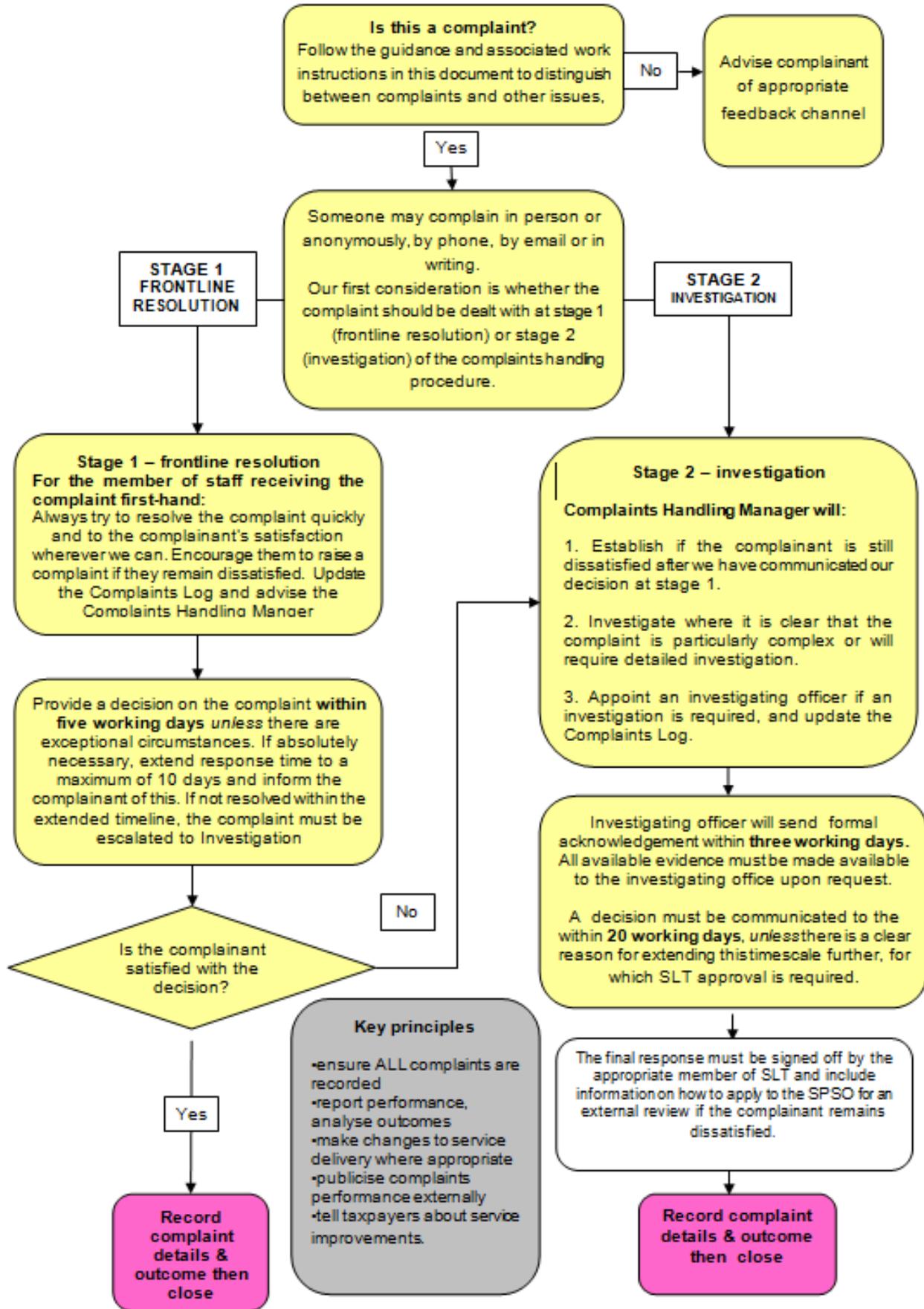
Day 20:

The organisation's decision issued to complainant or agreement reached with complainant to extend deadline

Exceptionally you may need longer than the 20-day limit for a full response. If so, you must explain the reasons to the complainant, and agree with them a revised timescale.



APPENDIX 4



POLICY FOR HANDLING UNACCEPTABLE ACTIONS AND BEHAVIOUR DURING CONTACT WITH REVENUE SCOTLAND

Introduction

We come into contact with many people in the course of the work of Revenue Scotland, and in the vast majority of cases these interactions are positive and productive for all parties. Occasionally, the behaviour or actions of individuals we have dealings with make it impossible for us to continue any constructive engagement. In this small number of cases we have to consider taking steps to protect our staff or to ensure that our ability to work effectively is not undermined. This Policy explains how we will approach these situations.

Aims and Objectives

We believe that all correspondents and complainants have the right to be heard, understood and respected. We also believe that our staff have the same rights.

We aim in all our dealings to:

- Make it clear to everyone we deal with, both on initial contact and throughout our engagement, what Revenue Scotland can and cannot do to meet their concerns and expectations
- Be open and not raise expectations that we cannot meet
- Deal fairly, honestly, consistently and appropriately with all correspondents and complainants, even those whose behaviour or actions we consider unacceptable
- Provide a service that is accessible to all
- Ensure that other people who use the services of Revenue Scotland and our staff do not suffer disadvantage as a result of the unacceptable behaviour of others.

Defining unacceptable actions

Revenue Scotland understands that people may act out of character in times of trouble or distress. Often they have experienced upsetting or distressing circumstances leading up to a complaint or concern being raised with us. We do not view behaviour as unacceptable simply because a correspondent or complainant is forceful or determined.

However, we consider actions that result in unreasonable demands on our business or unreasonable behaviour towards our staff as unacceptable. Revenue Scotland has grouped these actions under the following three broad headings.

Aggressive or abusive behaviour

We understand that people can feel passionate about the issues they discuss with us, and sometimes hurt, frustrated or angry. If those feelings escalate into aggression towards Revenue Scotland staff, we consider that unacceptable. Violence towards or abuse of our staff will never be tolerated.

Violence and aggression are not restricted to acts which cause or threaten physical harm. They also include behaviour or language (whether oral or written) that may cause staff to feel afraid, threatened or abused. Examples of such behaviour include swearing, threats, personal verbal abuse, derogatory remarks and rudeness. Inflammatory statements and unsubstantiated allegations can also be abusive behaviour. Statements do not need to be made directly to a member of staff or expressly address or name them to be abusive or threatening. Even statements made outside the work environment, or directed towards friends or family of a staff member, may constitute unacceptable actions in the terms of this policy, on which Revenue Scotland will act. It is the overall context of the behaviour that is important.

Unreasonable demands

People can make unreasonable demands on our resources by the nature and scale of the service they expect. Examples of such behaviour include repeatedly demanding responses within an unreasonable time-scale, placing unreasonable conditions on officials, insisting on seeing or speaking to a particular member of staff even when it isn't possible, refusing to accept that Revenue Scotland cannot provide a particular service or action a particular issue, or repeatedly changing the exact nature of the complaint or issue they are raising or raising unrelated concerns. These kinds of behaviour can detract from the service we can offer to others placing a significant burden on the organisation. Dealing with such behaviour requires a disproportionate amount of time and diverts an unreasonable proportion of our financial and human resources away from our statutory functions. This can be difficult and stressful for staff to deal with when it is impossible to find common ground or a realistic approach to the issues being raised. What amounts to unreasonable demands will always depend on the circumstances surrounding the behaviour.

Unreasonable persistence

Sometimes an individual will contact Revenue Scotland repeatedly about the same issue or closely related issues. Their manner in these contacts may be quite reasonable in itself, but the persistence of their approach is not – they take up a disproportionate amount of time or resources in exchanges that are unproductive to us and ultimately to themselves. Sometimes this persistence will take the form of serial complaining – lodging complaints about the handling of complaints, often across different organisations or parts of the same organisation. The defining characteristic is the persistence of approaches over time. Revenue Scotland has the right to assess whether that persistence has reached the point of disrupting our ability to undertake the work of Revenue Scotland, or is amounting to harassment or unreasonable treatment of our staff.

Managing Unacceptable Actions

We will aim to ensure that that a person is warned immediately if their actions are tending towards unacceptable, and what will follow if they persist. We will do so in a way calculated to defuse the situation, and the aim will be to bring the tone of communication back to a more reasonable level.

We will not tolerate any threat or use of physical violence against, or verbal abuse or harassment of, our staff. Such actions may be reported to the police, and will always be reported if physical violence is used or threatened.

Where we receive correspondence or a communication that is abusive towards staff, gratuitously offensive, or which makes clearly unreasonable demands, we will not deal with that communication, and will inform the correspondent of that fact. We will also warn the correspondent that if she or he continues to use such language that we will consider terminating all contact.

If someone ignores the warning they have been given, or if they use or threaten physical violence, we will take action aimed as far as possible at:

- Reducing the risk of harm to Revenue Scotland staff;
- Preventing the individual from inflicting further harm on him/herself or others;
- Ensuring that the business of Revenue Scotland is carried out as efficiently and effectively as possible and to the extent required by law.

This action is likely to involve terminating or limiting contact with the individual.

Terminating or limiting contact

The process of terminating contact will be carefully managed. There are a number of issues to consider, and the decision to terminate will not be taken lightly or without sufficient evidenced grounds. Generally, the recommendation to terminate contact will be made by a senior official in Revenue Scotland. Where the primary reason for termination is the individual's unreasonable behaviour towards staff, the decision will be taken by the Chief Executive.

We will carefully consider the form of such a termination in order to balance the rights of the individual against the duty of Revenue Scotland to protect our staff and to avoid disruption of our business. We will consider a range of options, such as: terminating all contact (subject to necessary limitations referred to below); terminating communication by specified channels only (eg refusing to take telephone calls from an individual); refusing to accept communication on a specified subject only; or requiring the individual to communicate only through a third party.

Limitations on termination of contact

Any consideration of limiting or terminating contact needs to start by considering the nature of the contact we have had. In some circumstances, for example, Revenue Scotland staff are acting in a statutory role. In these cases, withdrawal of contact would be impossible or at least undesirable.

In deciding to terminate or restrict contact, we will not attempt to restrict the rights of an individual to raise requests under information legislation, such as the right to request information under the Freedom of Information (Scotland) Act 2002, or the Data Protection Act 1998 as appropriate. Any such requests received will be considered under the normal terms of those access regimes – although of course such a request, if couched in terms that are harassing or unreasonable, may be deemed vexatious under FOISA or manifestly unreasonable under EIR(S).

We will also consider if the individual's or anyone else's rights under European Convention on Human Rights are engaged in this decision, especially Article 10 relating to freedom of expression (this will be of particular relevance if the individual is or could be seen to be a

journalist or if our decision could be seen to have a chilling effect on the free reporting of matters on public interest).

Informing the individual

When a decision to restrict or terminate communication with an individual is made, we will inform that individual of the decision and its terms. This communication will also make it clear what if any recourse the individual has to make representations regarding that decision (see below).

Where an individual represents an organisation

An offending individual may be in contact with Revenue Scotland staff as a representative of an organisation. In that case, an initial approach should be made, usually by a manager in the affected team, to the organisation itself. Revenue Scotland reserves the right to terminate contact in the interests of our own staff even where an external organisation is not able or willing to act in respect of alleged unacceptable behaviour.

Measures to prevent contact

We will consider using technical measures to block an individual's attempts to contact us if that individual's communications have been judged to be abusive, threatening, or to constitute harassment of our staff. We will consider measures such as seeking to block an individual's telephone number or email address, and we will consider in more extreme cases whether to seek to interdict the individual or take other legal measures in order to protect our staff. Where we decide to implement technical blocking measures, eg of an email address, we will not necessarily make that known to the individual concerned. Whether to inform the individual of the use of technical measures will be a matter of judgement for the manager taking the decision to terminate or restrict contact.

Right of appeal or to make representations

Where we decide to terminate all contact with an individual, we will offer no right of appeal and entertain no representations from them. We will make this clear in our final communication, and we will draw their attention to their right to complain about Revenue Scotland services to the Scottish Public Services Ombudsman.

Where we decide to place restrictions on how an individual may contact us or on what subject etc, we will consider whether to offer a route for the individual to make representations to a senior member of staff in Revenue Scotland. This will not be a formal

right of appeal but an opportunity for Revenue Scotland to consider if the restrictions we have decided to apply are unfair in some way to the individual affected.

Where we have terminated or restricted contact and a significant amount of time has elapsed (at least 2 years), we will consider representations from an individual that something significant has occurred which will give us assurance that their behaviour has moderated sufficiently for us to lift restrictions.

Recording a Decision to Restrict Contact

We will record incidents involving unacceptable actions and behaviours as they occur, but will retain those records only for a limited period unless further action is decided on in that time. This period should be no longer than 20 days in general, but in some cases (e.g. where contact with an individual takes place on a quarterly cycle) should be longer, as appropriate.

Where it is decided to terminate or restrict contact with an individual, we will record that decision and the reasons for it.

Additional guidance and training

This policy takes account of the Scottish Public Sector Ombudsman's [Unacceptable Actions Policy](#) and the Scottish Information Commissioner's briefing on Scottish Information Commissioner's briefing on [vexatious requests](#).