

# Revenue Complaint and Review Procedures

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## Contents

1	Introduction.....	2
2	Summary of Revenue Complaint and Review Procedures.....	3
3	Revenue Complaint and Review Procedures Flow Chart.....	4
4	Customer Complaints (Stage 1).....	5
5	Local Reviews (Stage 2).....	7
6	Internal or External Review (Stage 3).....	11
7	Timeframes.....	13
8	Assignment of Independent Reviewers.....	13
9	Publication of Statistics on Reviews and Cases Studies.....	14
10	Potential Reasons for Requesting a Review.....	14
11	Unintended Effect of Legislation.....	15
12	Ombudsman's Role.....	15
13	Operative Date.....	16
14	Additional Information.....	16
	Appendix A - Measures to improve Customer Service Delivery.....	17
	Appendix B - Exclusions from Review procedures.....	19
	Appendix C - Statutory appeal procedures.....	20
	Appendix D - Criteria for Conducting Reviews.....	22

*Updated February 2015*

## Revenue Complaint and Review Procedures

### 1 Introduction

Revenue's Customer Service Charter seeks to ensure that our Organisation conforms to the highest principles of professional public service. The Charter outlines the complaints and appeal procedures open to all customers of Revenue. A meaningful complaints and review procedure is an essential feature of any service organisation, which wants to display credibility and enjoy the support of its customers. It is also essential in the process of minimising complaints in the future.

Details of how to avail of Revenue's Complaint and Review procedures and what customers can expect by way of response, are contained in the [Revenue Customer Service Charter](#) and [Leaflet CS4 - Revenue Complaint and Review Procedures](#), which are available on our website.

In implementing these procedures Revenue staff will take the following approach:

- Revenue encourages customers to talk to us about complaints or to re-examine a decision that affects them. We will engage with our customers openly and professionally. We are confident, that by talking to us on the telephone or in person, issues of concern to our customers will be resolved to their satisfaction. Contact details can be found using Revenue's [contact locator](#) at [www.revenue.ie](http://www.revenue.ie).

If, after talking to us, a customer is still dissatisfied, s/he can seek a re-examination of his/her complaint or issue by asking to speak to the manager.

- Alternatively, the customer can send a written complaint or an email to the email address listed on the [contact locator](#) on [www.revenue.ie](http://www.revenue.ie). The complaint or issue will be promptly investigated and a reply issued.
- If we make an error, we should explain what happened, apologise and make every effort to rectify the situation to the customer's satisfaction.
- In a small number of cases it may not be possible to resolve customer issues in this way. We should advise the customer of his/her right to escalate his/her complaint or issue by formally requesting a Local Review by the District Manager or the Principal Officer in the Regional/Divisional Office. Customers should be given details on how to request a Local Review.
- If the issue is still not resolved after the Local Review we should advise the customer of his/her right to escalate his/her complaint or issue by formally requesting either an Internal Review or an External Review and provide details on how this can be done.
- When making a Complaint or requesting a Local Review, it is important that all relevant details and supporting documentation are submitted to Revenue. This will facilitate a thorough examination of the facts and circumstances of the case and reduce or eliminate the need for further material to be requested/submitted at a later date. While it is possible in exceptional circumstances to introduce additional material at a later stage (e.g. at Internal or External Review stage), our expectation is that all relevant details and supporting documentation will be made available for examination from the outset.

If a customer wishes to submit additional material when requesting an Internal or External Review, it should be sent to the Review Secretariat for consideration. The Secretariat will decide if the material warrants consideration. If so, the case will be referred back to the Local Reviewer and the appointment of an Internal or External Reviewer will be deferred.

- We should advise the customer that recourse to the *Revenue Complaint And Review Procedures* does not interfere in any way with his/her right to take their case to the independent Appeal Commissioners, to the Ombudsman, or to the Equality Tribunal where appropriate (see Appendix C for contact details).

Note that there is no fee for requesting a Local, Internal or External Review. Likewise Revenue is not liable for any costs incurred by the customer on professional advice or work carried out in relation to the review. If any such claims are received customers and their agents should be advised accordingly.

This instruction outlines the key roles and responsibilities for Revenue staff and Reviewers following the introduction of revised procedures for dealing with Revenue Complaints and requests for Reviews.

## **2 Summary of Revenue Complaint and Review Procedures**

Revenue's customer Complaints and Review mechanisms have been combined into a single structure. These procedures are outlined in [Leaflet CS4 - Revenue Complaint and Review Procedures](#) which replaces the previous version of Revenue Customer Service – Leaflet CS4 - “How to Complain to Revenue” and Statement of Practice SP-GEN-/2/99 (Revised January 2005) – “Revenue Internal Review Procedures”. A summary of the revised procedures is as follows:

Our interaction with our customers begins with what could be described as normal day-to-day engagement. This will include such activity as requests for decisions to be reviewed by a staff member's supervisor. We expect that most issues will be resolved during this process.

### **Stage 1: Complaint**

If a customer is dissatisfied with how his or her tax or duty affairs are being dealt with, they can make a complaint to their local Revenue District/Office. Customers can use the [contact locator](#) to ascertain the contact details. We expect that the vast number of complaints will be satisfied at this stage without the necessity to invoke the Review Procedures.

### **Stage 2: Local Review**

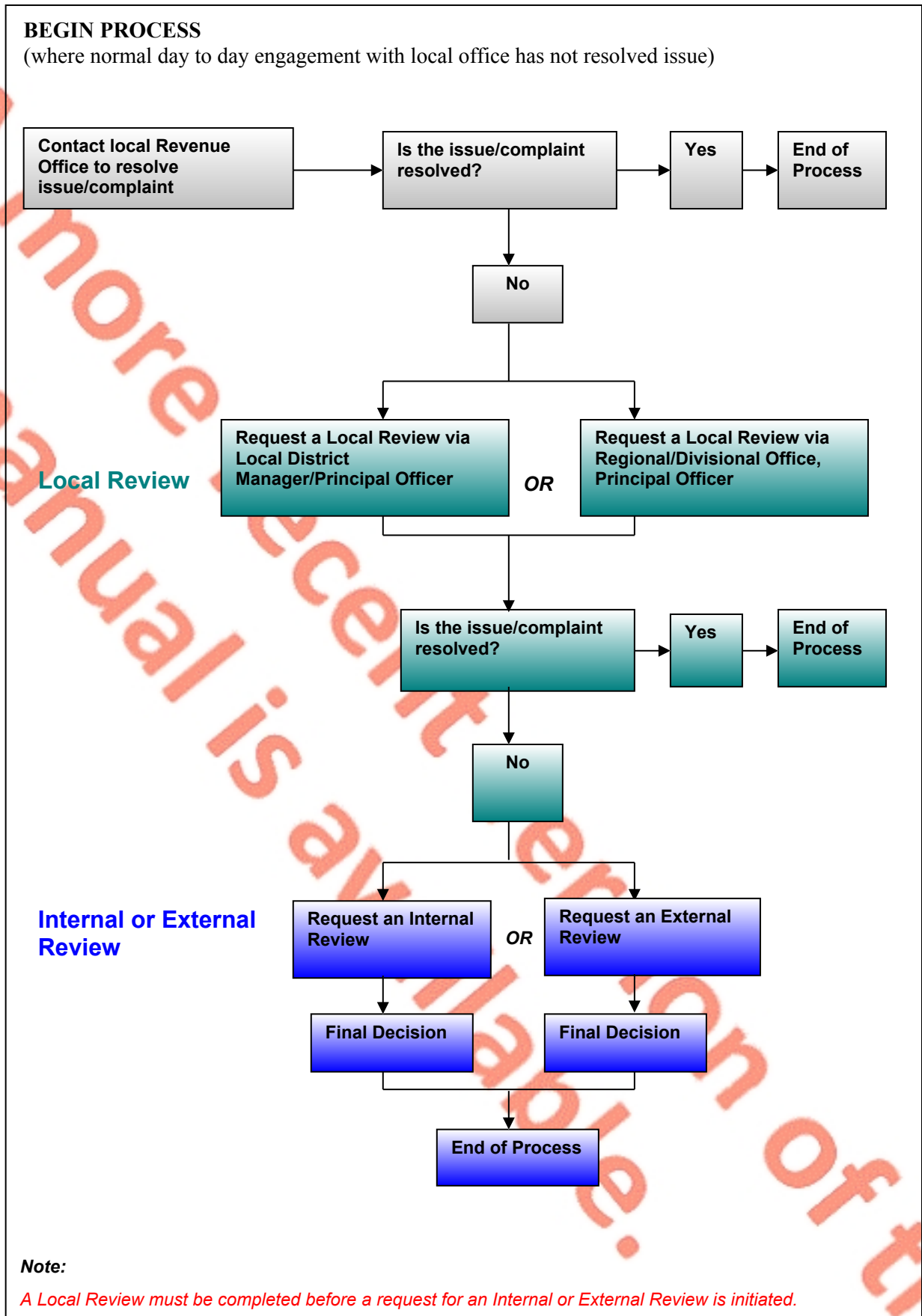
Unresolved complaints may be escalated to a “Local Review” that will be conducted by either the local Revenue District/Office Manager or alternatively, where a customer does not wish to raise their concerns with the Local Manager, by the Principal Officer in the Regional/Divisional Office.

### **Stage 3: Internal or External Review**

Customers that are dissatisfied with the Local Review decision may escalate their case to either an Internal Review or an External Review but not both. An Internal Review or an External Review cannot be requested until Stages 1 and 2 have been exhausted. External Reviews will no longer be carried out jointly with Revenue.

### 3 Revenue Complaint and Review Procedures Flow Chart

A schematic setting out the process flow is displayed below.



## 4 Customer Complaints (Stage 1)

Dealing effectively with our customers' complaints is part of the quality customer service referred to above. We must, accordingly, ensure that any complaints are examined carefully and resolved with the same quality approach. We must also try to ensure that errors that give rise to complaints are not repeated. We must, in particular remember the Revenue Customer Service Charter under which we work.

Customers sometimes complain of experiencing difficulty in getting to talk to or see a manager when they have a complaint to make. In general, a customer who wishes to speak to a manager should be able to do so without any significant delay. Where, exceptionally, a manager is not able to take a complaint immediately, the person dealing with the customer must report the complaint to a manager who must in turn ensure that the customer is contacted as soon as possible.

If the officer's immediate line manager is not available to respond, the complaint should be brought to another manager in the office.

In dealing with complaints, whether personal or written, managers must act in a totally impartial manner.

We should endeavour to process complaints impartially within 20 working days (as stated in the [Revenue Customer Service Standards](#) which can be viewed on our website.)

### 4.1 Considerations in Dealing With Complaints

**If we were wrong, we should be "up front" and admit it** – where a customer makes a complaint and Revenue is at fault, we should apologise for the error/delay etc. An apology can often defuse a situation that could otherwise give rise to further complaint.

**We should correct our error/omission as soon as possible, if we can.** In general, it should be possible to correct quickly most errors/omissions that give rise to a complaint. If, in addition to apologising to the customer, we can say that the error has been corrected, the customer is more likely to accept the apology and feel there has been a satisfactory outcome to the complaint.

**If we can't correct the error/omission, or give the customer what is being sought, we should explain immediately to our customer why we can't.** In exceptional situations, it may not be possible to correct an error/omission or to give what is sought. In such cases, the customer should be told without delay why it is not possible to do so. If anything can be done to alleviate the effect of an error/omission, it should be offered to the customer. We will advise the customer that they can request a Local Review of their case and how they can make such a request.

**We should keep our customers advised of what is happening to their complaints.** If a complaint cannot be dealt with immediately, the customer should be informed as to what is happening to the complaint and when it is expected a response will be made.

The customer should always be advised when the complaint has been dealt with and how it has been resolved. This may be done over the phone (e.g. in response to a complaint made by phone which can be corrected immediately), or it may be done in writing, as appropriate.

**We should try to ensure that our first response to a complaint is our final response.** We should always consider our proposed response to a complaint in detail so that we are clear that our first response is generally our final position on the matter.

**If our first response is not adequately considered** and we ultimately concede on a complaint, often after rounds of correspondence and occasionally after a customer has engaged the services of a tax practitioner to further the complaint, we are obviously not dealing adequately with the customer's complaint. In this regard, we should be very conscious of the other avenues of complaint available to our customers (see [Leaflet CS4](#)) if we fail to deal adequately with their complaints.

#### **We Should Learn From Our Mistakes**

- Every complaint made by a customer is an opportunity to improve the service we provide to our customers. If the complaint is valid, steps should be taken to identify the cause and to ensure, insofar as possible, that it does not happen again in future.
- By identifying the cause - e.g. a training need, a procedure that needs changing - and by taking action to correct the position, we will ensure that our customer service improves and we should have fewer problems in the future.
- If the complaint refers to a procedure put in place outside the District/Region, the District/Region should report the problem to the appropriate area so that any necessary action to correct the position can be taken. This is particularly important because the procedure probably has a much wider application and could give rise to similar complaints in other Districts/Regions, if not corrected.

Where a complaint has not been resolved to the satisfaction of the customer, Revenue staff will:

- Advise the customer of their right to seek a Local Review.
- Provide details (see section 5 below) on how the customer can submit a request for a Local Review.
- Advise the customer that recourse to the Review procedure does not interfere in any way with their right to take their case to the independent Appeal Commissioners or to the Ombudsman, where appropriate.

**In order to minimise Complaints Appendix A outlines some measures that should be considered to improve Customer Service delivery.**

#### **4.2 Keeping Statistics of Complaints**

A record should be maintained in the District/Office of all complaints/issues received that are handled under these procedures.

Details of formal complaints should be submitted monthly to the Regional Offices for statistical purposes. The following template should be used for recording statistics on customer complaints:

<b>Complaint Source</b>	<b>Number</b>
Complaints received directly from taxpayer	
Complaints received via Chairman's Office	
<b>Total received in period</b>	
Complaints dealt with in period	
Number in period dealt with within 20 working days	
<b>On hand at end of period</b>	

## **5 Local Reviews (Stage 2)**

Where a customer wishes to apply for a Review into the handling of their tax and/or duty affairs, the application for Review must, in the first instance, be made at local level - "*Local Review*". If the issue cannot be resolved under a Local Review, the customer has the option of escalating it to either an "*Internal or External Review*" but not both (see Section 6 below).

A request for a Local Review must be made in writing either by post or secure email. Dedicated email addresses for receiving Review Requests from customers have been set up for every Revenue District/Office and nominated officers have been given access to individual email addresses. The relevant addresses are published in Leaflet CS4. Customers should be advised if necessary that Revenue's secure email service can be availed of by logging onto the Revenue website at [www.revenue.ie](http://www.revenue.ie) and accessing the [Revenue Secure Email Service](#) page.

Only emails sent via this channel will be accepted at the dedicated email addresses listed in [Leaflet CS4](#). If a customer is not registered for the Secure Email service they will receive a delivery failure notification.

**It should be noted that a Local Review request should not be facilitated unless the Complaint procedures (Stage 1) has already been completed.**

The Local District Manager/Principal Officer will be responsible for dealing with Local Reviews. Revenue recognises that the customer may not wish to raise their concerns with the local Revenue office directly. In these circumstances the customer has the option to request the Local Review to be carried out by the Regional/Divisional Office. The Principal Officer in the Regional/Divisional Office will be responsible for dealing with these Local Reviews.

When requests for Local Reviews are submitted via the Regional Office a check should be carried out with the District Manager/ Principal Officer to ensure that duplicate requests are not initiated at local level.

When seeking a Local Review as much detail as possible should be given on the matters to be reviewed. Under the Customer Service Charter, a taxpayer is expected to give Revenue officials all the facts and full co-operation, which are needed to deal with his or her tax affairs. Accordingly, the adequacy of taxpayer's books and records, explanations and co-operation are matters that are taken into consideration in the review process.

Every effort should be made to resolve the issue at the Local Review stage. This will prevent the issue being escalated to the Internal or External Review stage and the consequent effort from all concerned to resolve the issue.

### 5.1 Action to be taken on receipt of a Local Review Request

- Acknowledge receipt of the request for a Local Review in writing. Acknowledgement should issue no later than 5/10 days from receipt of request.
- Ensure that the request falls within the remit of the Review procedures. Exclusions as outlined in [Leaflet CS4](#) are reproduced at Appendix B. If the request is outside the remit of the *Revenue Complaint and Review Procedures*, the customer should be informed as soon as possible and directed to the appropriate channel. Details on statutory appeal procedures are included at Appendix C.
- Obtain a Report and supporting documentation from Revenue staff, particularly papers relating to the initial Complaint.
- Consider the Review application based on the submission from the customer and the Revenue documentation. Use the evaluation criteria as outlined in Appendix D to make a decision.
- Draft a decision letter of reply to the customer. The letter should:
  - o Indicate whether the decision was upheld in favour of the customer or Revenue;
  - o Provide a detailed explanation on how the decision was reached supported by appropriate reference, if relevant, to legislation and case law taken into account in arriving at the decision.
  - o Where appropriate, inform the customer of the availability of the Internal or External Review procedures, with details on how to submit such a request and advise the customer that requests for an Internal or External Review should be submitted within 30 working days from the date of the Local Review decision.
  - o Advise the customer that recourse to the Review procedures does not interfere in any way with their right to take their case to the independent Appeal Commissioners or to the Ombudsman, where appropriate.

A decision by the Local Reviewer that the request is not within the remit of the Review procedures can itself be the subject of a request for an “Internal Review” or “External Review”.

In order to address concerns about the transparency of the process, Revenue have decided, where it is requested, to supply the customer with a copy of the supporting Revenue documentation. Where, in seeking a Local Review, a customer requests a copy of the supporting Revenue documentation, in response to the review request, it will be provided by Revenue, where possible, subject to any restrictions that would be imposed under the Freedom of Information Acts. In certain circumstances access to the supporting documentation may not be possible. The customer retains the option of making a formal request under the Freedom of Information Acts.



In making the supporting documentation available to the customer, the Reviewer will have regard to the Freedom of Information Acts and will redact (withhold) information that would attract protection under the Acts. Examples of information requiring redaction include:

- Third party information.
- Information that could reasonably be expected to prejudice or impair the prevention or detection of offences
- Information that could reasonably be expected to prejudice or impair plans or procedures employed for the detection of offences, for example intelligence and surveillance information.
- Information that could reasonably be expected to prejudice or impair the enforcement of, compliance with or administration of any law (including tax law)
- Information supplied to Revenue in confidence, on the understanding that it would be treated as confidential.
- Information that would attract legal professional privilege e.g. legal advice.
- Information that would constitute a breach of a duty of confidence e.g. information obtained from another jurisdiction.

**Local Reviewers should consult with local Freedom of Information decision makers and/or with the Freedom of Information Unit in Corporate Services Division where appropriate.**

## **5.2 Recording Local Review Requests**

Districts/Local Offices will be required to use the Integrated Correspondence (iC) system for all Local Review requests so that statistics can be maintained of reviews carried out either locally or through the Regional/Divisional Offices.

Secure email addresses for Local Review requests can be found in outlook under Public Folders/All Public Folders/Correspondence/ then particular area e.g. LCD Review. Nominated individuals have been given access to these folders. District/Office Managers should ensure that there are always officers nominated to access these folders and that they are aware of their responsibilities. To ensure there is adequate cover, particularly when staff transfer, retire, etc., or where staff are on annual leave, there should be at least 3 nominated officers. Any amendments or additions to the list of nominated officers should be sent to the Review Secretariat, Information Management Branch.

When an email is received in a secure email address it will automatically be populated in iC in the generic category 'Local Review' e.g. an email sent to [DublinNorthCityReview@revenue.ie](mailto:DublinNorthCityReview@revenue.ie) will be automatically populated in iC under Dublin North City in the generic category "Local Review". All work connected with Local Reviews should be carried out in the iC system and not in the secure email. This will ensure that correspondence relating to Local Reviews can be tracked in iC.

Hard copy Local Review requests should be scanned to this generic category. Complaints and requests for Internal or External Reviews will not be recorded in iC.

Once an item of correspondence posted to the generic category is accepted by the caseworker as triggering a Local Review (i.e. it is a bona fide request and a first stage Complaint has been dealt with) the relevant correspondence should be re-categorised under the specific sub-head categories provided e.g. Local Review (IT), Local Review (CS) – meaning customer service – etc. There are no tax-head specific categories for some taxes (C&E, VRT and Inheritance

## 37.00.22

Tax) so requests in relation to these taxes should be categorised as Local Review (Misc). Local Review (Misc) should also be used where the Local Review does not relate to specific tax-heads or to a Customer Service issue.

**It is essential that the Local Review category in iC is monitored regularly and that all active correspondence is dealt with. Under no circumstances should staff assign correspondence into the “Local Review” category that is unrelated to Local Reviews. Any correspondence that has been incorrectly assigned to the “Local Review” category should be reassigned/transferred to the appropriate category in iC.**

In order to identify actual Local Reviews received, and to facilitate extraction of statistics, only valid requests should be re-categorised. All other correspondence in the generic ‘Local Review’ category e.g. general correspondence, communications with the Review Secretariat, etc. should remain in the generic category ‘Local Review’. These items should be dealt with and closed within iC as considered appropriate.

When a Local Review has been completed the item should be closed in iC and the outcome recorded under one of the following categories -

- Decision in favour of taxpayer
- Decision against taxpayer
- Decision Revised/Partly Revised
- Returned (No complaint made)
- Withdrawn

**Only requests for Local Reviews under Revenue’s Complaint and Review procedures should be directed in iC to the generic “Local Review” category. This category is not to be used for requests for PAYE end of year reviews and should not be confused with the Level 1 and Level 2 Review categories already in use in iC.**

### 5.3 Breakdown of requests completed and outcome

As stated the iC will be used to extract statistics outlining details of Local Reviews. Districts/Offices, Regional/Divisional Offices and the Review Secretariat can extract statistics as required. The type of statistical information that will be extracted by the Review Secretariat is as per the below tables:

#### Local Review Requests received

Number	CATEGORIES								
	CAT	CGT	CT	IT	PAYE	STAMP	MISC	CS	Total
Opening Balance at start of Month									
(+) Requests Received									
(-) Requests Completed									
Closing Balance at end of Month									

Outcomes	CATEGORIES								
	CAT	CGT	CT	IT	PAYE	STAMP	MISC	CS	Total
Decision in favour of taxpayer									
Decision against taxpayer									
Decision Revised/ Partly Revised									
Returned (No Complaint Made)									
Withdrawn									
<b>TOTAL</b>									

## 6 Internal or External Review (Stage 3)

Revenue is confident that most issues will be resolved at the Local Review stage. However, if the customer is still unhappy with the Local Review decision, s/he can request an independent Internal Reviewer or External Reviewer to take a fresh look at the case and make a final decision. Note that the options for escalating the Local Review are to either an Internal Review or an External Review **but not both**.

When seeking a review, by Internal or External Reviewers, as much detail as possible should be given on the matters to be reviewed. Under the Customer Service Charter, a taxpayer is expected to give Revenue officials all the facts and full co-operation, which are needed to deal with his or her tax affairs. Accordingly, the adequacy of taxpayer's books and records, explanations and co-operation are matters that are taken into consideration in the review process.

If a customer wishes to submit additional material at this stage, it should be sent to the Review Secretariat for consideration. The Secretariat will decide if the material warrants consideration. If so, the case will be referred back to the Local Reviewer.

### 6.1 Roles in Internal/External Review Process

The Review Secretariat manages the administration of the Internal and External Review procedures. Key roles and responsibilities for the Review Secretariat, Internal Reviewers, External Reviewers and Revenue staff are as follows:

#### *The Review Secretariat will:*

- Check that the request for Internal or External Review has been submitted within 30 working days from the date of the Local Review decision. If requests fall outside the 30 working days and there is a reasonable explanation for the delay the Review Secretariat should deal with the case sympathetically.
- Check that the request falls within the scope of the Review Procedures and notify the customer if this is not the case.
- Acknowledge receipt of the request for an Internal or External Review in writing. This acknowledgement should issue no later than 5/10 days from receipt of request.

## 37.00.22

- If the request is within the remit of the Revenue *Complaint and Review Procedures* but the Local Review has not been completed the secretariat will advise the customer of the procedures and provide details on how to submit a request for a Local Review.
- Assign case to Internal Reviewer or External Reviewer as appropriate.
- Co-ordinate the documentation for the Internal and External Reviewers. Obtain supporting documentation from Revenue staff and summarise the main issues in the case for the Reviewer.
- Provide assistance to the Reviewers and communicate directly with the customer on behalf of the Reviewer as required.
- Issue decision letter to customer on behalf of the Internal or External Reviewers.
- Maintain a record of all Review applications and their outcomes.
- Generate annual statistics on the number of Local, Internal and External Reviews carried out and their outcomes for the Annual Report. Draft an annual case studies report (anonymised) for publication to include a sample of Reviews.
- Identify lessons learned from outcomes for cross organisation application.

### ***The Internal Reviewer will:***

- Consider the Review application based on the submission from the customer and the Revenue documentation.
- Use the evaluation criteria as outlined in Appendix D to make a decision.
- Draft a decision letter of reply to the customer. The letter should:
  - Indicate whether the decision was upheld in favour of the customer or Revenue.
  - Provide a detailed explanation on how the decision was reached, supported by appropriate reference, if relevant, to legislation and case law taken into account in arriving at the decision.
  - Advise the customer that recourse to the Review procedures does not interfere in any way with their right to take their case to the independent Appeal Commissioners or to the Ombudsman, where appropriate.
- Submit decision letter to the Review Secretariat who will send the letter to the customer.
- Advise the External Reviewers on Revenue policies and procedures as required.

### ***The External Reviewer will:***

- Consider the Review application based on the submission from the customer and the Revenue documentation.
- Use the evaluation criteria as outlined in Appendix D to make a decision.
- Seek clarification from Internal Reviewers or the Review Secretariat on Revenue policies and procedures as required.
- Draft a decision letter of reply to the customer. The letter should:
  - Indicate whether the decision was upheld in favour of the customer or Revenue.
  - Provide a detailed explanation on how the decision was reached, supported by appropriate reference, if relevant, to legislation and case law taken into account in arriving at the decision.

- Advise the customer that recourse to the Review procedures does not interfere in any way with their right to take their case to the independent Appeal Commissioners or to the Ombudsman, where appropriate.
- Submit decision letter to the Review Secretariat who will send the letter to the customer.

**Revenue staff will:**

- Obtain the supporting documentation and prepare a report for submission to the Internal or External Reviewer
- Respond to requests from the Review Secretariat by preparing relevant documentation within 10 days from date of request.
- Respond to requests for clarification from Reviewers comprehensively and in a timely manner.

## **6.2 Decision of Reviewers**

Revenue has every confidence in the ability of the Reviewers (Local, Internal and External) to arrive at appropriate decisions. The experience to date with the Review procedures has given us that confidence. But we feel that it would be prudent to include a certain safeguard in relation to a possible decision that clearly conflicts with legislation. As such, the Revenue Commissioners will be bound by the outcome of the Review procedures, unless the Revenue Board is of the view that the decision of the reviewers is not in accordance with the relevant legislation. We do not expect much, if any, use to be made of this safeguard.

## **7 Timeframes**

- [Leaflet CS4](#) - Revenue Complaint and Review Procedures does not include a defined timeframe within which a customer can expect a decision from the initial Local Review. However, the current response time for FOI requests is 20 working days, and this may be appropriate for Reviews. If the review cannot be completed in that timeframe, the customer should be supplied with an update setting out the position.
- A customer will have 30 working days from the date of the Local Review decision to request either an Internal Review or External Review.
- Again an indicative timeframe of 30 working days is suggested to finalise an Internal Review or an External Review. If the review cannot be completed in that timeframe, the customer should be supplied with an update setting out the position.

## **8 Assignment of Independent Reviewers**

To ensure that the Procedures are independent, the Internal and External Reviewers assigned to review a case will have no connection with the original decision in that case. Details of the assignment of Reviewers are as follows:

### **Local Reviewers**

The Principal Officer in either the Local Office or the relevant Regional/Divisional Office (as chosen by the customer) will be responsible for evaluating Local Reviews.

### **Internal Reviewers**

The Internal Reviewer will be selected from a panel of senior Revenue officials at Principal Officer level who have no operational or management function in relation to the customer's tax or duty affairs.

#### **External Reviewers**

The External Reviewer will be selected from an external panel of suitably qualified experts with significant experience (a minimum of 10 years) at an appropriate senior level in legal, accountancy and/or related academic fields. They are recruited from open competition, which excludes civil servants, and are appointed on a part-time basis. External Reviewers are subject to the Official Secrets Act 1963, so customer confidentiality is ensured.

### **9 Publication of Statistics on Reviews and Cases Studies**

With a view to making the Revenue *Complaint and Review Procedures* as open and transparent as possible, statistics on the number of Internal/External Reviews requested per annum will be published. The outcome of the Reviews – whether the decision is in favour, not in favour, revised/partly revised or withdrawn will also be published.

Revenue will also publish a sample of Reviews (anonymised) carried out during the year. These case studies will provide an insight into the type of issues dealt with by the Reviewers and the results of these Reviews. The responsibility for publishing such Reviews will rest with the Review Secretariat.

### **10 Potential Reasons for Requesting a Review**

#### Request for Review arising from Audit activity

Some requests for reviews arise from Revenue Audits. Auditors should remind taxpayers/agents of the following – particularly if they indicate their intention to request a review before the audit has reached a conclusion.

- A taxpayer should not seek a review if all the facts and evidence on which a taxpayer is relying in support of the review request have not been presented or made known to the Revenue official whose conduct or decisions are the subject of the review.
- Equally, it is expected that the Auditor will have provided the taxpayer/agent with all the facts and evidence on which he/she has relied in reaching any audit conclusions.

#### Other Review Requests

The use by Revenue officials of certain Revenue powers requires the express authority of Senior Management within Revenue. The Reviewers will deal with requests for reviews where a person considers that a Revenue officer has abused his or her position in the use of those Revenue powers.

Where the subject matter of a review is a legal or technical issue, the taxpayer should submit an analysis of what he or she considers is the proper interpretation. The analysis should be supported, as appropriate, by reference to legislation and case law. If there is a difference of opinion between a Revenue officer and the taxpayer on a point of law, the Reviewers will intervene only where they consider that the Revenue opinion is clearly incorrect. It is the function of the Appeal Commissioners and the Courts to adjudicate on points of law.

Where the issue under dispute can be appealed to the Office of the Appeal Commissioners, the application to have the case reviewed should be made before the making of an assessment or a determination. (The fact that a review is in progress does not prevent the making of an assessment or determination.) This means that such issues as the quantum of an assessment arising following the completion of an audit would not be a matter for the Reviewers to consider once the relevant assessment has been raised.

If a timely request for a review has been made, the review can proceed up to the date that the notice of the Appeal Hearing has issued. Once a customer has been issued with a notification of the time and date for the hearing of an appeal by the Appeal Commissioners, the review procedure will cease to be available as and from the date of such issuance in relation to the matter, which is the subject of the appeal.

There must be a genuine basis for seeking a review. For example, the review process should not be used in an attempt to delay or obstruct the conduct of an audit or investigation, to avoid liability, or publication of a settlement in circumstances that are justified in law.

**Specifically excluded from the review process are:**

- Disputes in respect of civil penalties – this is a matter for the relevant court to decide.
- Where a notification of a Revenue Investigation has issued, as outlined in the Code of Practice for Revenue Audit, a Review may not be sought in relation to the matter.
- A settlement that has been agreed and involves publication in the List of Tax Defaulters.
- Where enforcement proceedings have been initiated a review may not be sought in relation to that matter.

## **11 Unintended Effect of Legislation**

While we must be careful not to undermine the purpose and intent of tax law, there are occasional situations where the strict application of the law can give rise to an unintended or unacceptable outcome for the customer.

While it may not always be possible to do something about such situations, they should always be brought to attention. Where staff encounters such situations, the matter should be referred to the District Manager for consideration. The District Manager may in turn need to discuss such situations with the Regional Manager and/or Policy Directors in Planning Division or Revenue Legislation Services Divisions.

## **12 Ombudsman's Role**

Where customers fail to have their complaint resolved satisfactorily by Revenue, they may seek the assistance of the Ombudsman. The Ombudsman has extensive powers to assist him/her in examining complaints to establish whether they are justified. The Ombudsman may examine complaints arising from undue delay, wrong advice or other errors made by Revenue, which result in an adverse result for the customer.

The extensive powers of the Ombudsman in examining complaints serves to highlight the importance of:

### **37.00.22**

- a. Dealing promptly with customers' complaints and, where they are well-founded and resolving them to their satisfaction.
- b. Making sure we have all the relevant facts before giving advice/information to a customer on a tax issue e.g. whether it is entitlement to an allowance or the taxability of particular income.
- c. ensuring that the answers we give our customers are correct – if there is a doubt as to the right answer, it is far better to seek guidance from a colleague.

### **13 Operative Date**

Revenue new Complaint and Review procedures take effect from **1 January 2013**.

### **14 Additional Information**

Additional information relating to Revenue's procedures for dealing with Customer Service Complaints is available in the following Parts:

- 37.00.01 Revenue Customer Service Charter
- 37.00.21 Responding to Complaints relating to Revenue made to the Ombudsman



## Appendix A - Measures to improve Customer Service Delivery

A number of key customer service delivery issues have been the subject of customer complaints in the past. Addressing these issues provides an opportunity for Revenue to improve its customer service in a manner that does not impose a burden on resources in Revenue offices. Information and actions to address these issues are outlined below.

### (a) Voicemail

Voicemail is a facility that provides an effective and courteous means of handling calls for both internal AND external customers when a person is not available. Feedback from customers in relation to voicemail messages has highlighted practices that are causing significant problems. Such practices include Voicemail messages that:

- Are out of date e.g. a message stating '*I am on leave until the first of September....*' - when the current date is after 1 September.
- Have inadequate information e.g. a message stating '*I am on leave until the first of September*' with no indication of what alternative number to ring or person to speak to.
- Are unclear and difficult to understand e.g. a message where the volume is too low or the words are spoken too quickly.
- Do not identify the person/section.

To ensure consistency across the Organisation and to present a professional image to our customers, some guidelines for proper use of voicemail are outlined below:

- User greetings should identify your name, area, dates/times of absence and return.
  - Where absence is for more than 1 day, an alternative contact person and number should be identified in the message.
  - Your user greeting should be kept updated to ensure dates referred to are current. The message should be spoken in a clear and concise manner.
  - Mailbox messages should be accessed regularly throughout the day and calls returned if required.
  - As a general rule, leave a message of a standard that you would expect of someone who you are trying to contact by phone.
- (i) Where a voicemail relates to a query appropriate to another office or Division, the recipient should arrange for the appropriate area to return the call without delay and if necessary contact the caller to advise that the message has been relayed to the appropriate area.

### (b) Officers on leave

Where a caller has a query about a case being handled by an officer on leave, that query should, unless exceptional circumstances apply, be dealt with by another officer working in the same area, or the officer's line manager. In all such contacts a common sense approach should be used. It is understandable that a customer would not be satisfied that his or her query was being held in abeyance pending the return of an officer from leave.

**(c) Staff Changes**

Where exceptionally voicemail is not available and an officer is transferred, even temporarily, customers experience difficulties ascertaining whom to contact to progress their query. It is important that fellow officers and in particular, switch operators are kept aware of those changes to facilitate dealing with contacts from customers.

**(d) Emails from customers**

There are a significant number of email addresses published on the Revenue website 'Contact Details' page. Behind each of these addresses is a mailbox folder. Access to each mailbox is given to specific staff within the relevant area. Customer Service managers should ensure that the mailboxes for all published email addresses for their office are accessed daily and replies issued within reasonable timescales.

**(e) Incorrect contact information on Contact Locator**

Where an officer is dealing with a change of address for a customer, it is important that the **Region** and **District** fields in CRS are also changed where necessary, to reflect the new Region/District dealing with the customer. This facilitates the transmission of customer contacts to the correct District and ensures that accurate contact information is given to the customer via [Revenue's Contact Locator](#) on our website [www.Revenue.ie](http://www.Revenue.ie). It is also essential for the correct routing of calls on the PAYE 1890 Service.

**Action Required**

All staff/managers should note the issues raised above and, where appropriate, take the steps outlined to ensure improvements in customer service delivery.

**Call Recording**

Call Recording was introduced on a number of 1890 phone lines for Quality Assurance and training purposes. This facility provides managers with an additional resource for dealing with complaints. Customers calling the relevant 1890 phone lines are advised that calls are recorded for the purposes of quality assurance and training.

## **Appendix B - Exclusions from Review procedures**

### **General Exclusion**

It is not the intention that the Review procedures would become an alternative or parallel Appeals forum. It is the function of the Appeal Commissioners and the Courts to adjudicate on points of law. If there is a difference of opinion between a Revenue officer and a customer on a point of law, the Reviewers will intervene only where they consider that the Revenue opinion is clearly incorrect. Where the Reviewer is satisfied that the Revenue opinion is correct, s/he will outline in writing the reasons for arriving at this conclusion. To support an application for a Review on a legal or technical issue, the application should include an analysis of the interpretation and references to the appropriate legislation and case law.

### **Specific Exclusions**

Specific exclusions from the Review procedures are as follows:

- (i) It is the function of a relevant Court to determine disputes with regard to civil penalties applicable to audit and investigation settlements, where such penalties are not agreed between a customer and a Revenue official or where penalties are agreed but not paid. As such, these issues are excluded from the Review procedures.
- (ii) Where a notification of a Revenue Investigation has issued, as outlined in the Code of Practice for Revenue Audit, a Review may not be sought in relation to the matter. A Review request may be made, if still appropriate, once the investigation, including any legal proceedings, has been fully completed.
- (iii) Once a settlement involving publication in the “List of Tax Defaulters” has been agreed, a request for a Review on the issue of publication will not be accepted, as publication in these circumstances is a legal requirement. The criteria for publication are outlined in the Code of Practice for Revenue Audit.
- (iv) Enforcement proceedings e.g. tax referred to the Sheriff or external solicitor, or where court action has been initiated, or where the debt is the subject of an attachment order, are only taken when a customer has not responded to normal collection procedures or engaged satisfactorily with Revenue. Accordingly, where enforcement proceedings have been initiated, a Review may not be sought in relation to that matter.

The Principal Officer at Local Review stage in the District or Regional/Divisional Office will decide whether an application for a Local Review is admissible. Once this stage has been completed, the customer is automatically entitled to escalate their case to an Internal or External Reviewer, if they are unhappy with the decision made at local level.

A decision by the Local Reviewer that the request is not within the remit of the Review Procedures can itself be the subject of a request for an “Internal Review” or “External Review”.

## Appendix C - Statutory appeal procedures

### Appeal Commissioners

Under Irish law there is an independent appeal process available to customers to appeal against assessments and determinations by Revenue. The customer can make an appeal by giving notice in writing to the relevant Revenue Inspector or other Officer of the Revenue Commissioners who will arrange for the hearing of the appeal by the Appeal Commissioners. The Appeal Commissioners, who are appointed by the Minister for Finance, are completely independent of the Revenue Commissioners. Contact details are as follows:

Address: 8<sup>th</sup> Floor, Fitzwilton House, Wilton Place, Dublin 2.  
Telephone: (01) 662 45 30  
Fax: (01) 661 1892  
E-mail: [egeraghy@revenue.ie](mailto:egeraghy@revenue.ie) or [squigley@revenue.ie](mailto:squigley@revenue.ie)

### Ombudsman

The customer can contact the Office of the Ombudsman if they are unhappy about the way in which Revenue has handled any aspect of their tax affairs. The Office of the Ombudsman examines complaints from members of the public who feel they have been unfairly treated by certain public bodies. The Ombudsman may investigate complaints made against, for example, government departments, local authorities and the HSE. The Office of the Ombudsman has indicated that before a customer makes a complaint to their Office that s/he must complain directly to the public body concerned. If the customer is still not happy with their response, s/he can complain to the Office of the Ombudsman. Contact details are as follows:

Address: Office of the Ombudsman, 18 Lower Leeson St., Dublin 2.  
Telephone: (01) 639 56 00 (Locall: 1890 22 30 30)  
E-mail: [ombudsman@ombudsman.gov.ie](mailto:ombudsman@ombudsman.gov.ie)  
Fax: (01) 639 56 74  
Website: [www.ombudsman.gov.ie/en/](http://www.ombudsman.gov.ie/en/)

### Equality Tribunal

The Equality Tribunal is the impartial body that handles complaints of alleged discrimination under equality legislation. The Equal Status Act 2000 outlaws discrimination in the provision of services that are provided to the public. The Equal Status Act outlaws discrimination on the basis of any of the following grounds:

Gender, marital status, family status, sexual orientation, religious belief, age, disability, race, colour, nationality, ethnic or national origins and membership of the traveller community.

If a customer is dissatisfied with Revenue's handling of his/her affairs under any of these grounds, s/he can contact the Equality Tribunal. Contact details are as follows:

Address: The Equality Tribunal, 3 Clonmel Street, Dublin 2.  
Telephone: (01) 477 41 00 (Local: 1890 34 44 24)  
Fax: (01) 477 41 41  
Email: [info@equalitytribunal.ie](mailto:info@equalitytribunal.ie)

### **Customs & Excise Appeals**

Information on the appeal procedures applying to Customs and Excise matters is outlined in the following leaflets:

- [C&E 5](#) - Appeal Procedures relating to Customs Matters
- [C&E 6](#) - Appeals Procedures relating to Payment of Excise Duty.

### Appendix D - Criteria for Conducting Reviews

- (i) A Reviewer (Local or Internal/External) will apply, where applicable, the following criteria when conducting a review:
- (ii) Assess if the customer's rights under the Customer Service Charter have been fully respected.
- (iii) Assess if the customer has fulfilled their responsibilities under that Charter.
- (iv) Evaluate whether administrative procedures outlined in Revenue's Tax and Duty Manuals, Codes and Statements of Practice have been followed correctly.
- (v) Examine if Revenue gave due consideration to the customer's viewpoint.
- (vi) Consider if Revenue adopted a reasonable approach in dealing with the customer.
- (vii) Examine if the Revenue official's conduct in dealing with the customer was appropriate.
- (viii) Evaluate if the Revenue official applied Revenue powers fairly.
- (ix) Ensure that any technical or legal approaches adopted are not manifestly incorrect or unreasonable.