HMRC - CH830100 - Overview

Poor behaviour by a minority of agents often falls into one or more of the following categories

unreasonable behaviour aimed at disrupting and delaying our checks

poor technical ability that leads to a loss of tax

suspicious repayment or registration activity that results in false repayments of tax

rude, abusive, threatening or violent behaviour

dishonest conduct.

There are ways we can respond to disruptive behaviour, usually by using our powers under FA08/Sch36.

We have established a simple reporting process so we can understand whether the reported issue is

a single event

part of a wider pattern of behaviour displayed by a particular agent, or

reflects a wider behavioural trend within the agent community, see CH860000.

You can use the process to report an agent’s poor technical ability to the [Poor behaviour by a minority of agents often falls into one or more of the following categories

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You can use the process to report an agent’s poor technical ability to the](mailto:7821989@internal.hmrc.gov.uk) where

the agent’s behaviour has directly brought about a loss of tax and

you need to report suspicious repayment or registration activity.

We will not tolerate rudeness, abusive behaviour, violence or threats of violence against our staff. It is important that you and your manager follow the reporting process at HR62002 if you are subjected to abusive behaviour of this kind. You should also provide details of the agents behaviour to the [Poor behaviour by a minority of agents often falls into one or more of the following categories

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The information in these reports is used to support tailored risk based checks that can range from educational advice through to criminal prosecution, see CH860100.

We can also make public interest disclosures to an agent’s professional body where there has been misconduct, see CH860200.

If you suspect a tax agent has engaged in dishonest conduct, see CH880400.

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