HMRC - CH845000 - Poor Technical Ability

An agent’s poor technical ability that puts tax at risk will generally fall into one or more of the following categories

bookkeeping or accounting errors

computational errors

lack of tax knowledge or expertise

unreasonable or untenable technical views.

It could also result from other pressures within the agent’s practice, for example, the loss of key members of staff.

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You must report all examples of an agent’s poor technical ability to the](mailto:7821989@internal.hmrc.gov.uk) where you believe their behaviour is the cause of an actual or potential loss of tax.

You do not need to make a report if the loss of tax or culpability arises from a client’s failure or error, or if the agent is making a reasoned technical argument.

The reporting process, see CH860000, is intended to identify examples where the standards demonstrated by the agent fall well short of those which would be demonstrated by a competent agent. The measure would be the standards required of those who are affiliated to the main agent representative bodies.

Once you have made your report, you should carry on with your check in the normal way.

(This content has been withheld because of exemptions in the Freedom of Information Act 2000)

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