HMRC - CH860000 - Reporting Poor Agent Behaviour

The Agent Operational Guidance sets out, from CH830000 to CH855000 inclusive, guidance on what might be deemed ‘poor agent behaviour’. Further guidance, at CH880000+, covers what might be considered as ‘Dishonest conduct’.

Reports of poor agent behaviour must be

objective

factual

reasonable

balanced

proportionate.

In any case where you encounter agent behaviour that you believe falls into these categories , you must make a referral to the [The Agent Operational Guidance sets out, from CH830000 to CH855000 inclusive, guidance on what might be deemed ‘poor agent behaviour’. Further guidance, at CH880000+, covers what might be considered as ‘Dishonest conduct’.

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In any case where you encounter agent behaviour that you believe falls into these categories , you must make a referral to the](mailto:7821989@internal.hmrc.gov.uk) .

You must only include factual data when you make a report of poor agent behaviour to ensure compliance with Data Protection Act (DPA) requirements. Factual and objective information is the key to successful risk analysis.

Personal or subjective comments have the potential to cause reputational damage to HMRC if a DPA or Freedom of Information Act (FoIA) request is made. Personal or subjective comments are not helpful in supporting the agent and HMRC relationship in future business.

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

Where the agent’s poor behaviour amounts to misconduct, see CH860200 for guidance on public interest disclosures.

Previous page

Next page