HMRC - CH860200 - Reporting Agent Misconduct

When an agent’s poor behaviour amounts to misconduct we can make public interest disclosures under Section 20(3) of the Commissioners for Revenue and Customs Act 2005. Public interest disclosures are made to the agent’s governing body for them to investigate whether there has been misconduct.

Under no circumstances must you or your manager make or threaten to make a public interest disclosure. You must follow the guidance about public interest disclosures at IDG60000.

It is essential that you follow the procedural rules carefully as making an unlawful disclosure of HMRC information could constitute a criminal offence punishable by a fine, prison sentence or both.

When the agent’s misconduct is linked to dishonesty or criminality you must first contact the [When an agent’s poor behaviour amounts to misconduct we can make public interest disclosures under Section 20(3) of the Commissioners for Revenue and Customs Act 2005. Public interest disclosures are made to the agent’s governing body for them to investigate whether there has been misconduct.

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When the agent’s misconduct is linked to dishonesty or criminality you must first contact the](mailto:7821989@internal.hmrc.gov.uk) , see CH880400.

For further advice contact the [When an agent’s poor behaviour amounts to misconduct we can make public interest disclosures under Section 20(3) of the Commissioners for Revenue and Customs Act 2005. Public interest disclosures are made to the agent’s governing body for them to investigate whether there has been misconduct.

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