HMRC - CH870100 - Overview

Our customers have a right to authorise an agent to deal with us on their behalf.

However, when a customer authorises an agent to deal with us the authorisation does not transfer any legal responsibilities or rights from our customer to their agent. The authority enables us to legally disclose to the agent confidential customer information, but it does not oblige us to deal with the agent rather than our customer.

The overwhelming majority of agents who represent our customers do so professionally and with integrity, but there are a very small number of agents whose behaviour is inappropriate.

When we have serious concerns about an agent’s behaviour we may have to limit our contact with them. The occasions on which we limit our contact with an agent are exceptionally rare. A decision to limit our contact may have a significant effect on the agent’s business. The way in which we limit our contact will depend on the nature of the agent’s behaviour.

Where an agent has been abusive we may limit our contact by refusing to have meetings, refusing to speak to the agent by phone, or both.

In extreme cases, usually when a criminal prosecution takes place, we may decide to refuse to deal with an agent entirely.

If we intend to limit our contact with an agent we will tell them what we propose to do so that they have an opportunity to improve their behaviour.

If we limit our contact with an agent we must tell our customer what we are doing. However, we must take care that we do not unlawfully disclose information to our customer about their agent.

If you feel that an agent’s behaviour is such that we should consider limiting contact with them you should contact the [Our customers have a right to authorise an agent to deal with us on their behalf.

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If you feel that an agent’s behaviour is such that we should consider limiting contact with them you should contact the](mailto:7821989@internal.hmrc.gov.uk) , see CH860000.

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