HMRC - CH870300 - Refusing To Deal With An Agent Entirely

In the most extreme and exceptional circumstances, and usually when a criminal prosecution takes place, we can refuse to deal with an agent entirely.

In the majority of cases you should be able to find ways of mitigating poor agent behaviour. Your primary objective must be to find a way of dealing with a poor agent rather than refusing to deal with them. Most poor agent behaviour can be addressed using our criminal or civil powers that are explained elsewhere in this guidance.

Where an agent, despite your efforts to engage and improve matters, persists in behaviour that is unacceptable, or presents a significant threat to the Exchequer, we will consider refusing to deal with the agent entirely.

Extreme cases of poor agent behaviour will usually be picked up through the reporting processes summarised at CH860000. Each case will turn on its own facts, but the [In the most extreme and exceptional circumstances, and usually when a criminal prosecution takes place, we can refuse to deal with an agent entirely.

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To ensure that the risks are correctly identified and assessed, in all cases where you feel that an agent’s behaviour is such that we should consider limiting contact with them you should contact the ACT before taking any action using the [In the most extreme and exceptional circumstances, and usually when a criminal prosecution takes place, we can refuse to deal with an agent entirely.

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The ACT and the business area that has brought the complaint will jointly lead a case conference on all agents where a full refusal to deal with is being considered. Also involved will be key stakeholders from

Customer Compliance Group

Risk and Intelligence Service

The Commissioners’ Advisory Accountant’s Office

Solicitor’s Office

Business Customer & Strategy.

All case conferences must be approved by Directors or Assistant Directors.

As a safeguard, we require the approval of two of our Commissioners to sanction any full refusal to deal with an agent.

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