



The IPCC and complaints against members of Her Majesty's Revenue & Customs (HMRC) staff



Making a Complaint against a member of staff from Her Majesty's Revenue & Customs (HMRC)

IPCC stands for Independent Police Complaints Commission. As well as being responsible for complaints about the police, from April 2006 we will also be responsible for the way serious complaints against HMRC staff are handled.

Which complaints can we deal with in relation to HMRC?

The IPCC can **only** deal with complaints that include one of the following serious allegations about the conduct of HMRC staff:

- Staff behaviour resulting in death or serious injury
- Serious assault by HMRC staff
- Serious sexual assault by HMRC staff
- Serious corruption
- Criminal offence or behaviour aggravated by discriminatory behaviour
- Serious arrestable offences (such as murder, rape, kidnapping and death by dangerous driving)

The IPCC only has authority for incidents occurring in England and Wales. Where an incident occurred in Scotland or Northern Ireland you should contact your local HMRC complaints team and they will be able to tell you what you can do next.

The IPCC has no powers to deal with less serious complaints about staff or complaints about overall HMRC policies, for example about tax credits or how your personal tax affairs have been administered. These complaints should be made directly to HMRC to be dealt with under its complaints procedures.

What do we do?

Our job is to make sure that serious complaints against HMRC staff are dealt with effectively. We set the standards for the way HMRC handles serious complaints against staff and, when something has gone wrong, we help HMRC learn lessons and improve the way they work.

We will:

- give you the information you need to make a complaint
- ensure you are kept informed while your complaint is being dealt with
- make sure that HMRC handle complaints to a high standard
- investigate the most serious complaints using our own independent investigators
- help HMRC to put things right when there has been a problem

Types of Investigation

When the IPCC receives a serious complaint against a member of staff from HMRC, we will decide how it ought to be investigated.

An **independent investigation** is carried out by IPCC staff into incidents that cause the greatest level of public concern, have the greatest potential to impact on communities or have serious implications for the reputation of HMRC. The investigation team working on a case will try to find out what happened and why it happened. They will question witnesses (people who saw the incident), including HMRC staff, and look for evidence. At the end of the investigation, when all the evidence has been gathered and reviewed, the Senior Investigator will prepare a report.

A **managed investigation** is carried out either by HMRC or by the police under the direction and control of the IPCC when an incident, or a complaint or allegation of misconduct, is of such significance and probable public concern that the investigation of it needs to be run by the IPCC but does not need an independent investigation.



A **supervised investigation** is carried out either by HMRC or by the police when the IPCC decides that an incident or complaint or allegation of misconduct is of less significance and probable public concern than for an independent or managed investigation but oversight by the IPCC is appropriate.

A **local investigation** is appropriate where the IPCC concludes that none of the factors identified in terms of the seriousness of the case or public interest exist and that HMRC have the resources and experience needed to carry out an investigation without external help.

Why trust us?

We make our decisions independently of HMRC.

Appeals to the IPCC

The IPCC is responsible for considering appeals made by members of the public in relation to serious complaints against HMRC staff. We have powers to overturn certain HMRC decisions.

We do not have any power to consider appeals in relation to less serious complaints about staff or complaints about overall HMRC policies. Neither do we have the power to deal with appeals against complaints about incidents which took place in Scotland or Northern Ireland.

Appeal against the non-recording of a complaint

HMRC has a duty to record your complaint about the conduct of a member of staff or give you reasons why it has been decided not to record your complaint. If you have tried to make a serious complaint about a member of HMRC staff but HMRC did not record it, you may be able to appeal to the IPCC.

Appeal against the outcome of a HMRC investigation into your complaint

You may be able to appeal to the IPCC about the outcome of an investigation if you have made a serious complaint about the conduct of a member of HMRC staff that has been locally investigated by HMRC, or investigated by HMRC under the supervision of the IPCC. HMRC will write and inform you where you have the right to appeal to the IPCC against the outcome of an investigation.

Who works for the IPCC?

The IPCC is made up of Commissioners and professional staff. None of our 17 independent Commissioners has ever worked for HMRC.

They come from many different backgrounds and include lawyers, health and education professionals, as well as people from voluntary, business and community organisations.

We also have teams of independent investigators, caseworkers and support staff.

Where are we based?

At four regional offices in England and Wales. Our national office is in London. **We are here to help.**

Remember – if you are unhappy about how you have been treated by a member of HMRC staff, it is your right to complain.

