

QUALITY CUSTOMER SERVICE

Customer Charter
Customer Service Action Plan
Complaints Procedure



AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

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Document History

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1	13 January 2021	Approved by Chairperson	MCM
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3	2 August 2024	Updated	MOK

Section 1 – Customer Charter

OUR MISSION

The Tax Appeals Commission (“TAC”) is an independent statutory body tasked with providing a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes, in accordance with the provisions of relevant legislation.

VALUES, BEHAVIOURS AND CULTURE

In order for the successful delivery of our mission, and to ensure we achieve priority outcomes, we aim to sustain and foster a culture and related values that exemplify ethical behaviour and effective governance. These shared values drive behaviour and define a culture that support our efforts to deliver our mission in a professional, efficient, fair and balanced manner.

Integrity, objectivity, impartiality, openness, accountability, and respect are the core values to which the TAC subscribes and these are aligned with those standards as reflected in the Civil Service Code of Standards and Behaviours, the Code of Ethics and the Civil Service Renewal Plan. The values are communicated to all managers and staff and they are expected to familiarise themselves with all the relevant codes, rules and legislation governing the Civil Service including the application of the requirements in relation to official secrecy.

The type of behaviours that shape our culture and enhance our capacity to do our work well in our dealings with external and internal stakeholders include:

In our Dealings Externally

- Foster the trust of the public through quality service and good communication.
- Apply the highest standards of integrity.
- Cultivate a strong service culture, take ownership and pride in our work.
- Be open, consultative and listen to and consider the opinions of others.

In our Dealings Internally

- Cooperate, share information, resources and capability to achieve common goals.
- Analyse issues impartially, examining information and evidence objectively
- Foster a positive work environment where staff are empowered to contribute.
- Reinforce a performance-driven work culture.
- Recognise initiative and continuous improvement.
- Take initiative to address issues proactively, accept constructive feedback as aid to continuous improvement.

In our Dealings with colleagues

- Maintain a motivating and supportive relationship with our colleagues.
- Give recognition where merited.
- Apply rules and conditions consistently, equally and fairly.
- Implement human resource practices to support our staff.
- Value the roles and contributions of all our colleagues.

Constantly Learn, Develop and Improve

- Build skills capability through effective training and the development of a learning culture.
- Develop talented staff through training and learning opportunities.
- Continuously acquire new knowledge and skills.
- Be cognisant of the behaviours and attributes needed to be effective in our roles. Learn from experience and improve.

The TAC is committed to openness and transparency in all aspects of our work. This ranges from how we develop policy to our engagement with the public, stakeholders and the Oireachtas.

OUR CUSTOMERS

This office provides an independent appeals process in relation to the hearing and adjudication of tax disputes, such that we hear and determine appeals against decisions and determinations of the Revenue Commissioners and the Criminal Assets Bureau (“CAB”), concerning taxes and duties.

We have a wide range of clients, including individuals, corporate entities, voluntary or charity bodies and their representatives, as well as officials of the Revenue Commissioners.

Our own staff are both internal customers and service providers to our external customers.

OUR COMMITMENT TO OUR CUSTOMERS

TAC is committed to providing a professional, efficient and courteous service to all our customers, providing and delivering the highest quality service in accordance with the 12 Principles of Quality Customer Service (see page 11). In doing this, we will be sensitive to our customers’ particular needs and circumstances and respect their rights under equality and other legislation.

OUR PERFORMANCE

Details of our services and the standards we aim to achieve are in our Customer Service Action Plan (Section 2). We will continue to monitor and evaluate our performance and publish the results in our Annual Review.

PROVISION OF INFORMATION

We will continue to make available a wide range of material of relevance and interest to our customers in an accessible, clear and timely manner on our website and in our publications. Information can also be made available through the Freedom of Information

(FOI) process subject to the rules of that process.

CONTACTING THE TAC

Whether you call in person, telephone, write to or email us, we will deal with your enquiry swiftly and endeavour to provide a complete and helpful reply.

WRITTEN CORRESPONDENCE OR EMAIL

- Where appropriate, we will acknowledge all written correspondence within 10 working days of receipt.
- A full response will issue within 20 working days of receipt.
- We will write in clear language and if we use technical terms, they will be explained.
- An automated email response will issue where staff are out of the office.
- Contact name, telephone number and/or email address will be included on replies.
- There are separate response times for dealing with FOI requests set out in law and we will adhere to them.

TELEPHONE CALLS

- We will answer telephone calls promptly, giving our name and area of work.
- We will be helpful and courteous and provide you with as much information as possible or, where relevant, direct you to the correct area or individual.
- As far as possible no caller will be transferred more than once during a single telephone call.
- If we cannot deal with your query immediately, we will take your details and call you back as soon as possible.
- If we are not at our desk we will activate our voicemail. We will seek to respond to voicemail messages promptly and aim, as a general rule, to respond within one working day.

VISITORS TO OUR OFFICES

- All visitors will be treated with respect and courtesy.
- We will deal with your enquiries efficiently and promptly. If your enquiry is not relevant to the TAC, we will make every effort to direct you to the Department or Office that can help you.
- We will ensure that our reception and meeting facilities are clean, accessible and maintained to a high standard.
- Staff expecting callers will notify reception.

LEVEL OF SERVICE TO EXPECT

We recognise that customers have different needs and priorities when dealing with the TAC and may require specific commitments from us in respect of service delivery. In particular:

CUSTOMERS WITH SPECIFIC NEEDS

- We will make every effort to ensure that customers with specific needs are catered for in all our service delivery.
- Queries relating to disability or access issues should be directed to the Disability Liaison Officer or the TAC's Access Officer as appropriate (see "How to contact us" page 9).

SUPPLIERS

- We will operate clear, impartial and transparent tendering and purchasing procedures in accordance with Public Procurement Guidelines.
- We will ensure that payments to suppliers are made in accordance with Prompt Payment legislation and regulations.

SERVICE THROUGH IRISH

- We will make every effort to accommodate customers who wish to conduct their business through Irish.
- Correspondence received in Irish will be answered in Irish.
- We are committed to meeting our obligations under the Official Languages Act 2003 (as amended).

WEBSITE/SOCIAL MEDIA/PUBLICATIONS

- The TAC is committed to the ongoing maintenance and development of our website (www.taxappeals.ie) to ensure it is accessible, informative and up-to-date.
- We are also committed to using social media as much as possible to meet the varying needs of our customers. The TAC has a presence on:
 - ❖ [Twitter \(@IRLTaxAppeals\)](https://twitter.com/IRLTaxAppeals)
- We will ensure that our publications are clear, address user needs and are available on our website.

FEEDBACK: HELP US TO HELP YOU

We welcome and encourage feedback on any aspect of our services. You can contact us by email at info@taxappealsireland.ie.

COMPLAINTS PROCEDURE

If you are unhappy with the service you receive, please contact us. If it is not possible to resolve the complaint with the staff member or section you have been dealing with, you can address your complaint to the Customer Service Officer as set out in our Complaints Procedure (Section 3). All complaints will be dealt with promptly, fairly and impartially. We will do our best to make things right if we have made a mistake. If you remain dissatisfied, you may refer your complaint to the Office of the Ombudsman.

FREEDOM OF INFORMATION

The TAC complies fully with Freedom of Information legislation. We will make every effort to provide you with as much information as possible informally without resort to the terms of the Act. However, should you wish to make a formal request under the Act, you should contact the Freedom of information Officer – contact details are given on the next page.

A guide to accessing information under the Freedom of Information Acts is available on our website at <http://www.taxappeals.ie>.

STATUTORY OBLIGATIONS

The TAC is fully committed to fulfilling all relevant statutory obligations including Data Protection, Equality, Freedom of Information, Prompt Payment of Accounts, and Safety, Health & Welfare at Work.

HOW TO CONTACT US

Office opening hours: Monday to Thursday 9.00am to 5.30pm and Friday 9.00am to 5.15pm.

TAC's Office	Tax Appeals Commission Fitzwilliam Court Leeson Close Dublin 2 D02 YW24
Telephone	+353 1 662 4530
Website	www.taxappeals.ie
Office email	info@taxappealsireland.ie
Customer Service Officer – Maria O’Keeffe	maria.okeeffe@taxappeals.ie
Access Officer – Paddy O’Keeffe	tacaccessofficer@taxappeals.ie
Freedom of Information Officer – Paddy O’Keeffe	Email foi@taxappeals.ie Telephone +353 1 663 0729
Data Protection Officer – Emma Weldridge	dpo@taxappeals.ie

Section 2 - Customer Service Action Plan

INTRODUCTION

The main role of the TAC is to adjudicate, hear and determine appeals against decisions and determinations of the Revenue Commissioners and CAB concerning taxes and duties. The specific functions of the Appeal Commissioners are set out in section 6 of the Finance (Tax Appeals) Act 2015.

In carrying out their functions, the Appeal Commissioners are obliged to ensure that proceedings before them are accessible, fair and conducted as expeditiously as possible.

Our targets, as set out in this Customer Service Action Plan, follow the SMART (Specific, Measurable, Achievable, Relevant, Time-bound) model. **They do not however, create any legal rights for customers.**

MISSION AND CUSTOMERS

Details of the TAC's Mission and Customers are outlined in our Customer Charter (Section 1).

PRINCIPLES OF QUALITY CUSTOMER SERVICE

The TAC is committed to providing the highest levels of service to all our customers in accordance with the 12 Guiding Principles for Quality Customer Service:

1. Quality Service Standards
2. Equality/Diversity
3. Physical Access
4. Information
5. Timeliness and Courtesy
6. Complaints
7. Appeals
8. Consultation and Evaluation
9. Choice
10. Official Languages Equality
11. Better Co-ordination
12. Internal Customer

The manner in which the TAC will honour these principles is set out in our **Customer Charter** (Section 1).

MEASURING AND EVALUATING PERFORMANCE

Our customer service performance is monitored and measured against the 12 Principles for Quality Customer Service, our commitments as set out in our Customer Charter (Section 1) and the number of complaints we receive. Details of our performance will be published in our Annual Review. Set out below are each of the 12 Principles for Quality Customer Service with our measurements.

1. QUALITY SERVICE STANDARDS

Publish a statement that outlines the nature and quality of service which customer can expect, and display it prominently at the point of service delivery.

Measurement

- o Our Customer Charter, Customer Service Action Plan and Complaints Procedure will be available at all reception points and on our website.

2. EQUALITY/DIVERSITY

Ensure the rights to equal treatment established by equality legislation, and accommodate diversity, so as to contribute to equality for the groups covered by the equality legislation (under the grounds of gender, marital status, family status, sexual orientation, religious belief, age, disability, race and membership of the Traveller Community). Identify and work to eliminate barriers to access to services for people experiencing poverty and social exclusion, and for those facing geographic barriers to services.

Measurements

- o We will ensure that a focus on equality/diversity is maintained throughout the TAC.
- o We will ensure that all customers are treated equally and in accordance with relevant legislation.

3. PHYSICAL ACCESS

Provide clean, accessible public offices that ensure privacy, comply with occupational and safety standards and, as part of this, facilitate access for people with disabilities and others with specific needs.

Measurements

- o We will provide clean, comfortable, accessible accommodation and comply with occupational and safety standards for all customers.
- o Any difficulties in relation to access should be directed to the Access Officer (Buildings).
- o Health and Safety legislation will be complied with.

4. INFORMATION

Take a proactive approach in providing information that is clear, timely and accurate, is available at all points of contact, and meets the requirements of people

with specific needs. Ensure that the potential offered by Information Technology is fully availed of and that the information available on public service websites follows the guidelines on web publication. Continue the drive for simplification of rules, regulations, forms, information leaflets and procedures.

Measurements

- We will ensure all information provided by the TAC is clear, timely, accurate and accessible to our customers in a form that is most suitable for them.
- We will publish as much of this information on our website as possible.
- We will ensure that our website conforms to web accessibility guidelines.
- We will make every effort to ensure that information is made available in as many different formats as practical.

5. TIMELINESS AND COURTESY

Deliver quality services with courtesy, sensitivity and the minimum delay, fostering a climate of mutual respect between provider and customer.

Measurements

- We will ensure that all customers are treated with courtesy and that all enquiries are dealt with promptly and efficiently.
- We will ensure that all staff provide their name and section when answering telephone calls.
- We will ensure that voicemail messages are updated regularly and that all voicemail messages are responded to within 3 working days of receipt.
- We will ensure that full contact details are provided on all written or e-mail communication from the TAC.

6. COMPLAINTS

Maintain a well-publicised, accessible, transparent and simple-to-use system of dealing with complaints about the quality of service provided.

Measurements

- We have a clear complaints procedure in place (Section 3) and this will be available at all reception points and on our website.
- We will ensure that all complaints are acknowledged within 5 working days of receipt and are treated promptly, fairly, impartially and in confidence.
- We will ensure that complaints are investigated and a reply issued within 20 working days.

7. APPEALS

Maintain a formalised, well-publicised, accessible, transparent and simple-to-use system of appeal/review for customers who are dissatisfied with decisions in relation to services.

Measurements

- Details of how to appeal decisions are set out in our complaints procedure.

8. CONSULTATION AND EVALUATION

Provide a structured approach to meaningful consultation with, and participation by, the customer in relation to the development, delivery and review of services. Ensure meaningful evaluation of service delivery.

Measurements

- Customers are welcome to submit views and comments through the Quality Customer Service officer (info@taxappealsireland.ie).
- Details of our progress in relation to the operation of the TAC and customer service will be published in our Annual Review.

9. CHOICE

Provide choice, where feasible, in service delivery including payment methods, location of contact points, opening hours and delivery times. Use available and emerging technologies to ensure maximum access and choice, and quality of delivery.

Measurements

- Provide choice, where feasible, in service delivery including payment methods, location of contact points, opening hours and delivery times.
- We will use available and emerging technologies to ensure maximum access and choice, and quality delivery of service.

10. OFFICIAL LANGUAGES EQUALITY

Provide quality services through Irish and/or bilingually and inform customers of their right to choose to be dealt with through one or other of the official languages.

Measurements

- We will publish our Irish Language Scheme.
- We will encourage staff to participate in Irish Language courses.
- We will publish selected documents (as set out in our Irish Language Scheme) in both Irish and English as outlined under our Irish Language Scheme.
- We will endeavour to have staff available to deal with any queries in Irish.

11. BETTER CO-ORDINATION

Foster a more coordinated and integrated approach to delivery of public services.

Measurement

- We will encourage the coordination and integration of service delivery.

12. INTERNAL CUSTOMERS

Ensure staff are recognised as internal customers and that they are properly supported and consulted with regard to service delivery issues.

Measurements

- o We will provide the same level of service internally to our colleagues as we do to our external customers.
- o As part of the induction process within the TAC, information on internal and external customer service will be relayed to staff.
- o We will ensure internal colleagues are supported through learning initiatives with regard to service delivery.
- o We will keep our organisation chart up-to-date to ensure that responsibilities are clear.

CONSULTATION

The Customer Service Officer will monitor feedback (including complaints) from our customers and report on these in the TAC's Annual Review and on the TAC's website. The TAC will also participate in the Quality Customer Service Network and will implement improvements are necessary.

Details of how to contact us are given in our **Customer Charter** (Section 1) and **Complaints Procedure** (Section 3).

Section 3 - Complaints Procedure

WHAT IS A COMPLAINT?

We define a complaint as an expression of dissatisfaction concerning the provision of a service or services by the TAC, as laid out under the commitments in our Customer Charter (Section 1) and Customer Service Action Plan (Section 2).

HOW TO MAKE A COMPLAINT

If you have a cause for complaint, it should be directed initially to the relevant section of the TAC. Staff there will try to deal with the issue without delay or, if the complaint does not relate to a service provided by us, direct you to the appropriate body. If you do not know the name of the person in the section to contact, or if you are unsure which body you should make your complaint to the Customer Service Officer.

If the staff of the section cannot resolve your complaint, or you are unhappy with their response, you can make a formal complaint to the Customer Service Officer, who will investigate the complaint on your behalf.

You can make a complaint in person, by telephone, in writing or by e-mail (see page 9 above for contact details).

INFORMATION NEEDED

The investigation of your complaint will be helped by providing the following details:

- Your name, address and e-mail address.
- Exactly what you were dissatisfied with.
- The name of the official or section you dealt with.
- A daytime telephone number.

OUR COMMITMENTS WHEN DEALING WITH FORMAL COMPLAINTS

- We will acknowledge all complaints within 5 working days.
- We will investigate all complaints and issue a reply to your complaint within 20 working days or, where this is not possible, an interim reply will issue explaining the position and advising when a substantive response will issue.
- All complaints will be treated promptly, fairly, impartially and in confidence.
- We will keep records of complaints separate from other records.
- We will ensure that no complaint you have made in good faith will be used to your disadvantage in the future.
- We will endeavour to learn from mistakes to ensure that errors are not repeated.

APPEAL PROCESS

If you are not satisfied with the outcome of the investigation by the Customer Service Officer, the matter may be appealed to Paddy O’Keeffe. The deadlines for responding to appeals will be the same as those for formal complaints (outlined above).

Details	Paddy O’Keeffe Tax Appeals Commission Fitzwilliam Court Leeson Close Dublin 2 D02 YW24
E-mail	Paddy.okeeffe@taxappeals.ie

IF THE MATTER IS STILL NOT RESOLVED

If you are not satisfied with the outcome of your appeal, you have a right to appeal to the Office of the Ombudsman. The Ombudsman is completely independent of the Government and the service is free.

Details	Office of the Ombudsman 18 Lower Leeson Street Dublin 2
Telephone/Fax Number	(01) 639 5600 1890 223 030 (Lo-call) (01) 639 5674 (Fax)
Website	www.ombudsman.gov.ie
E-mail	ombudsman@ombudsman.gov.ie

Nothing in this complaints procedure affects your statutory rights under Freedom of Information, Data Protection, or other relevant legislation.

COMPLAINTS PROCESS

