

Corporate Complaints Policy

1. Introduction

- 1.1 This policy is for complaints or feedback about the level of service provided, CIOT's employees' behaviour (including the Chief Executive and members of our Senior Managers' Team), and our policies and processes. Please refer to the section on exceptions to this policy which gives guidance on complaints about general exceptions, exams and educational matters, professional conduct of members, money laundering and whistleblowing.
- 1.2 We recognise that sometimes we may get things wrong, or not do something that you think we should have done. This policy sets out a fair, consistent and structured process for us to handle complaints about the CIOT. It can only be used to complain about us.
- 1.3 We recognise the importance of feedback from complaints, compliments and other comments. Using this feedback can help us to get things right in the future and to continually improve. We define a complaint as an expression of dissatisfaction with our services.

2. Purpose

- 2.1 The principles underpinning this policy are that:
 - a. it provides an accessible, objective and swift resolution of complaints within indicative timeframes;
 - b. it respects the confidentiality of complainants and all information obtained in the process of the complaint
 - c. will be held and used in accordance with data protection legislation;
 - d. it allows for a fair and full consideration of complaints made in good faith; and
 - e. where appropriate, lessons are learned and the process forms part of our commitment to continual improvement.

3. How to raise a complaint or give us feedback

- 3.1 You can raise a complaint or give us feedback in writing by contacting us at feedback@ciot.org.uk, or writing to CIOT, 30 Monck Street, Westminster, London SW1P 2AP, or by telephoning us on 020 7340 0550. Our office is currently closed due to the Covid-19 pandemic, so if you do decide to write to us the response time may be slower.
- 3.2 Please would you include your full name, the best way to contact you, your membership number if you are a CIOT member, and details of your complaint or feedback, and what you would like us to do that would resolve the matter for you.

4. Our complaints process

- 4.1 We have a two-stage complaints process:
 - a. **Stage 1**
 - i. We will get in touch with you to see if your complaint can be resolved informally.

- ii. If this is not possible, we will log your complaint at Stage 1 and send you an acknowledgement within 5 working days, telling you who is dealing with it.
- iii. Your complaint will be dealt with by a relevant senior manager. If the complaint is about the CEO, the CIOT President will deal with it. If it is regarding a director, the CEO will deal with it.
- iv. Wherever possible, we will respond to your complaint within 15 working days however if we need to consult with a third party it may be longer. If we are unable to respond fully within 15 working days, we will explain why and tell you when a full response will be sent.
- v. When sending our full response, we will tell you whether we find your complaint justified, partly justified or not justified.

b. Stage 2

- i. If you are unhappy with our Stage 1 response you can ask us to review it.
- ii. An acknowledgement will be sent to you within 3 working days.
- iii. Your complaint will be reviewed by a director who has no operational involvement with your complaint, or if they dealt with the complaint at Stage 1, it will be reviewed by the Chief Executive.
- iv. A full response will be sent to you within 20 working days. If we cannot respond fully within this time, we will explain why and tell you when a full response will be sent.
- v. A complaint cannot be escalated to Stage 2 without first completing Stage 1.

5. Continual improvement

- 5.1 We will record complaints in sufficient, proportionate detail for analysis and management reporting to allow the causes of complaints to be identified, addressed and, where appropriate, amend our internal processes. CIOT Council will receive regular aggregated reports on the nature and results of all complaints received to ensure transparency and to help improve performance and internal decision making.

6. Exceptions to this policy

- 6.1 In areas where the nature of the complaint is unclear, a director will determine how best to handle the complaint.
- 6.2 Complaints, comments or feedback about exams or educational matters should be directed to the Education Team by email education@tax.org.uk in the first instance and they will advise you further. They will take longer to respond to you if they receive your correspondence during exam periods.
- 6.3 Complaints against CIOT members breaching the CIOT's professional rules and standards should be directed to [The Taxation Disciplinary Board \(TDB\)](#).
- 6.4 Where we consider that if we respond to the complaint before the application/investigation has been dealt with it could adversely affect the process, or where the complaint appears to have been made in order to impact on the process, we may defer consideration of the complaint until the application/investigation has been concluded. In these circumstances we will tell you why we have decided to defer responding to your complaint and will contact you

within 10 working days of the date on which the application/investigation has been concluded. We will ask you if you still wish to pursue your complaint and if so which aspects of the complaint you would like us to respond to.

- 6.5 Whistleblowing and anti-money laundering - concerns raised by CIOT members of staff, CIOT members, Associates, or the public about malpractice, impropriety or wrongdoing within CIOT are covered by our [Whistleblowing Policy](#).

7. Vexatious Complaints

- 7.1 We have a duty to ensure that the charity's resources are spent wisely and achieves value for the public, our members, complainants and stakeholders. We also have a duty to protect the safety and wellbeing of our staff and have no tolerance for abusive or aggressive behavior towards our staff. Our Vexatious Complaints Policy sets out how we will manage unreasonable complainants.
- 7.2 This complaints policy is reviewed annually, or more frequently where necessary in the light of any new guidance or feedback receive