

Revenue Scotland

# Policy on Unacceptable Behaviours Towards Revenue Scotland Staff

## Document Control

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## Revenue Scotland Unacceptable Behaviours Policy

### 1. Introduction and Scope

- 1.1 As a Non-Ministerial Office in the Scottish Government, Revenue Scotland staff are bound by the provisions of the [The Civil Service code](#) and are expected to perform their duties with honesty and impartiality. These principles are acknowledged in the expectations of the taxpayer and tax authority relationship, which is given legislative basis in the [Revenue Scotland Tax Powers Act 2014](#) and further embodied in the Revenue Scotland [Charter of Standards and Values](#).
- 1.2 Revenue Scotland administers the collection of devolved taxes of Scotland in accordance with the Adam Smith principles of certainty, convenience, efficiency and proportionality. In doing so, the tax authority must also ensure a safe working environment for all Revenue Scotland staff. To support this commitment to provide a safe working environment, this document expands on the principles outlined in the [Charter of Standards and Values](#), and applies to all staff who may experience unacceptable behaviour from external parties.

### 2. Policy Aim

- 2.1 This policy aims to make it clear to Revenue Scotland staff and management:
- (a) What is unacceptable behaviour.
  - (b) What action will be taken by Revenue Scotland when unacceptable behaviour is encountered.
  - (c) What behaviour is expected of external organisations, stakeholders and individuals during tax dealings.
- 2.2 For the purposes of this policy, the term 'staff' encompasses any person who represents Revenue Scotland and covers all areas of work undertaken by the tax authority and its staff. A senior manager refers to a member of the Senior Management Team within business lines i.e. B3/C band grade.

### 3. Scottish Government (SG) Fairness at Work Policy

- 3.1 The Scottish Government's (SG) Fairness at Work Policy applies to all Revenue Scotland employees as we are all subject to the SG's terms and conditions of employment. The policy provides a framework for dealing with instances of inter alia bullying, harassment or victimisation. The policy includes information on specific provisions covering complaints about external parties and how to make a complaint.

### 4. Reasonable Adjustments

- 4.1 Revenue Scotland has a [Specific Duty](#) as a Scottish public body, to have due regard to eliminate unlawful discrimination, advance equality of opportunity and foster good relations. As part of this duty, Revenue Scotland recognises that it is required under [The Equality Act 2010](#) to provide reasonable adjustments for disabled people, and that certain forms of mental illness or disability may make it difficult for an

individual to articulate themselves clearly. We will always consider reasonable adjustments that can be made for an individual, if made aware and asked to do so as part of the persons dealings with us, and will provide reasons when this may not be possible.

## **5. Revenue Scotland's Enhanced Support Policy**

- 5.1 Someone who needs Enhanced Support is defined as: someone who, due to their health, life experience or personal circumstances (temporary or permanent), requires enhanced support and without which, would be susceptible to detriment or disadvantage.
- 5.2 The Enhanced Support service is voluntary, it aims to deliver a tailored service within the legal framework. Examples of enhanced support could include minimising the number of members of staff users interact with or allowing users more time to respond to Revenue Scotland communications.
- 5.3 Support needs can be complex, and the type of support required can change over time due to increasing or difficult life events. This may include a worsening of an existing situation or condition. For example, a health condition may require regular stays in hospital.
- 5.4 Users engaging with Revenue Scotland may face multiple issues. An example of this would be someone with a mental health condition suffers a family bereavement resulting in financial hardship.
- 5.5 Revenue Scotland staff may be proactively informed by users of the requirement for enhanced support. Staff will also help to identify where someone may benefit from the enhanced support policy. Staff members will discuss individual needs and where possible tailor the service accordingly.
- 5.6 In line with General Data Protection Regulations (GDPR), consent would be sought from users to record information onto systems.
- 5.7 Revenue Scotland must continue to adhere to legislation. Revenue Scotland may not be able to grant all requests for enhanced support adjustments. Revenue Scotland will seek to assist where possible by reviewing each request for enhanced support on a case-by-case basis and making reasonable adjustments in line with legislation and policy.

## **6. Why have an Enhanced Support Policy?**

- 6.1 Revenue Scotland wants to treat everyone who uses its services with fairness, dignity and respect. Sometimes people need help to understand their tax responsibilities. It is important to have the right support available for those engaging with the organisation, ensuring no one is disadvantaged.

## **7. What is unacceptable behaviour?**

7.1 Unacceptable behaviour will differ depending on the individuals involved and the particular circumstances surrounding the behaviour. It includes any behaviour which may have the potential to cause staff to feel intimidated, threatened or offended, but could also be where unreasonable demands are made of staff. It may take various forms and does not necessarily have to be face-to-face, possibly taking other forms such as social media, written, telephone or email communications. It is possible to identify types of unacceptable behaviour: aggressive, abusive or offensive behaviour, and unreasonable demands. Such behaviours could also contravene relevant equality and/or employment legislation.

## **8. Aggressive, abusive or offensive behaviour**

8.1 Revenue Scotland staff have the right not to be subjected to aggressive, offensive or abusive actions, language or discriminatory behaviour, regardless of the circumstances. Aggressive, abusive or offensive behaviour includes any actions or behaviour that may have the potential to cause staff to feel intimidated, threatened or offended. It can include but is not limited to threats, physical violence, verbal abuse and rudeness.

8.2 Some examples of aggressive, abusive or offensive unacceptable behaviour are listed below but are not limited to:

- (a) Using abusive or foul language
- (b) Rudeness
- (c) Threats
- (d) Physical violence
- (e) Swearing
- (f) Derogatory remarks
- (g) Lack of awareness or consideration of diversity
- (h) Degrading/humiliating in nature
- (i) Unwanted conduct of a sexual nature

## **9. Unreasonable Demands**

9.1 As a public body, Revenue Scotland has a duty to collect and manage Scotland's devolved taxes as efficiently as possible. An individual may make unreasonable demands of the tax authority through the amount of information they seek, the nature and scale of service they expect or the number of communications they make to Revenue Scotland. The tone of these communications may not constitute unreasonable behaviour; however the persistent nature of the behaviour may cause it to be considered unacceptable.

9.2 Some examples of unreasonably demanding unacceptable behaviour are listed below but are not limited to:

- (a) Unreasonable timescales
- (b) Repetitive contact

- (c) Excessive telephone calls, emails or letters
- (d) Repeatedly sending duplicate correspondence
- (e) Persistent refusal to accept a decision or an explanation
- (f) Continual contact without presenting new or relevant information
- (g) Persistent or vexatious communications
- (h) Raising unfounded or new complaints arising from the same set of facts.

9.3 In some instances, both types of unacceptable behaviour, aggressive, abusive or offensive behaviour and unreasonable demands, may occur separately or jointly.

## 10. Agents

10.1 An agent is an individual who, in the course of business, assists another person and / or represents them with their tax affairs. Revenue Scotland accept that sometimes taxpayers will prefer to communicate with the tax authority through the use of an agent. This collaborative approach between the taxpayer, their agent and Revenue Scotland in tax dealings has the potential to:

- (a) Reduce the burden on the taxpayer or client
- (b) Focus enquiries or requests for further information
- (c) Quickly identify potential risks in a case

10.2 A taxpayer may make the decision to involve an agent in their tax dealings with Revenue Scotland at various stages, such as arranging for them to attend a meeting or an external visit with Revenue Scotland, or during tax enquiry communications, when they may be represented by the agent via telephone, face-to-face, email or written communication.

10.3 It is important to note that when an individual authorises an agent to deal with the tax authority, the legal responsibilities or rights of the taxpayer are not transferred to the agent. The authority enables Revenue Scotland to legally disclose protected taxpayer information to the agent, but does not mean we must deal with the agent rather than the taxpayer.

10.4 There are certain specialist professions such as accountants or solicitors that are regulated and authorised by regulatory bodies, and are therefore required to adhere to a specific code of conduct when they are acting in a professional capacity.

10.5 Revenue Scotland staff have the right not to be subjected to unacceptable behaviour from agents. If a staff member experiences unacceptable behaviour from an agent, we will explain to the agent why their behaviour is unacceptable and allow them the opportunity to modify their behaviour. If their unacceptable behaviour continues, as well as considering the actions under **11. 'Responses to Unacceptable Behaviour'**, we will always write to the agent setting out the reasons their behaviour is unacceptable, giving them an opportunity to respond to our concerns and discuss the reasons for our proposed actions.

10.6 If Revenue Scotland restricts an agent's contact with us, we will tell the taxpayer, their client, what action we intend to take, while taking care not to unlawfully disclose information to the taxpayer regarding their agent. The degree to which our

contact with the agent is limited will depend on the nature of the agent's behaviour. A decision to restrict an agent's contact with Revenue Scotland must be approved by a Senior Manager.

## **11. Responses to unacceptable behaviour**

- 11.1 Subject to 12.0 below on face-to-face cases, when a Revenue Scotland staff member considers an individual's behaviour to be unacceptable, they should explain to the individual why they find the behaviour unacceptable and give them an opportunity to modify their behaviour.
- 11.2 When deciding what action to take, Revenue Scotland will take into account the circumstances of the individual to ensure that we are acting fairly and appropriately. Any action taken in response to unacceptable behaviour will be evidence-based and proportionate. In all instances, the particulars of the incident will be recorded and any action taken will be evidenced by Revenue Scotland.
- 11.3 If the individual continues to display the unacceptable behaviour, the following actions should be taken:

### **Telephone Communications**

- 11.4 A staff member who experiences unacceptable behaviour from an individual during a telephone call has the right to either place the caller on hold, or end the telephone call. If appropriate, in the first instance, they will tell the individual that their behaviour is unacceptable and give them an opportunity to modify their behaviour.
- 11.5 In the event the individual is placed on hold, the staff member should make the support desk line manager aware of the telephone call and escalate the call to them. The support line manager should tell the individual why their behaviour is considered to be unacceptable, and may give them a warning that if their behaviour or actions continue, Revenue Scotland may take the decision to apply restrictions on their contact.
- 11.6 A telephone call may be terminated immediately by a staff member if they experience hateful remarks based upon any of their protected characteristics.
- 11.7 It is important to note that Revenue Scotland staff are accountable for their actions. A decision to terminate a telephone call or put an individual on hold must be supported by a contemporaneous telephone note on a telephone note template, detailing the reason for ending the telephone call or putting the individual on hold. The telephone note should be inputted within SETS as soon as practically possible. If it is not possible to do this a record can be made using the unacceptable behaviour incident report form.
- 11.8 All telephone calls to and from the Revenue Scotland support desk are recorded for quality, training and monitoring purposes.

## Written Communication

- 11.9 Revenue Scotland staff do not have to tolerate unacceptable behaviour from an individual or agent via any written communication. Written communication includes, but is not limited to, emails, secure messaging, letters and social media. If a staff member experiences unacceptable behaviour via any written communication, they will tell the individual that their behaviour is unacceptable and give them an opportunity to modify their behaviour. A prominent note should be made within SETS that a warning has been given to the individual regarding their unacceptable behaviour.
- 11.10 If the unacceptable behaviour continues, the staff member should bring the correspondence to the attention of their Line Manager, who may then progress the matter on behalf of the staff member. In these circumstances, a note should be made within SETS case by the staff member, to confirm that the matter has been referred to their Line Manager. The Line Manager should make a note on the SETS case of how the matter was progressed. Where it is deemed proportionate and necessary, a Senior Manager may decide to apply restrictions, especially upon repeated instances to the individual's contact with Revenue Scotland or its staff as detailed in **13 'Contact Restrictions'**.
- 11.11 Where an employee's wellbeing has been impacted they will raise this in the first instance to their Line Manager for the appropriate support to be put in place.
- 11.12 Guidance, advice and assistance is available for anyone experiencing difficulties associated with the matters set out in this policy. Speak to your line manager in the first instance about your needs.
- 11.13 Support is available for any staff member who has been involved in or subject to unacceptable behaviours while undertaking their work in any capacity.
- Speak to your line manager or another manager who you feel comfortable approaching – or contact Revenue Scotland People Services
  - [Scottish Government Counselling & Wellbeing Services](#)
  - [Employee Assistance Service](#)
  - Wellbeing conversations where a member of staff or manager think this is necessary.
  - A culture of understanding. Members of staff should be permitted to take an additional break (after consultation with the appropriate manager).
  - Continued access to wellbeing resources to support staff wellbeing, where needed

## 12. Face-to-Face Meetings/External Visits

- 12.1 Revenue Scotland staff do not have to tolerate unacceptable behaviour from individuals or agents when completing visits or face-to-face meetings. Most

importantly, if they face threatening behaviour, or if they feel their physical or mental wellbeing is in any way under threat, they should immediately leave the premises and report the facts to their line manager. Otherwise, if a staff member experiences unacceptable behaviour during a visit, they should explain to the individual why they find the behaviour unacceptable and give them an opportunity to modify their behaviour. In the event that their unacceptable behaviour continues, the staff member should leave the premises immediately and report the facts to their line manager.

- 12.2 Revenue Scotland staff are accountable for their actions. Any decision to end a visit due to unacceptable behaviour from an individual must be detailed in the visit note. An SLT member may decide to apply restrictions to the individual's contact with Revenue Scotland or its staff as detailed in **13 'Contact Restrictions'**.

### **13. Contact Restrictions**

- 13.1 Wherever possible, a reasonable degree of access to Revenue Scotland's customer service should be maintained but this access must be balanced against the duty of Revenue Scotland to provide a safe work place for its staff members. It may be necessary to apply restrictions to the individual's contact with Revenue Scotland or its staff. A decision to apply these restrictions must be made by a senior manager.

- 13.2 A senior manager may decide to restrict an individual's contact with Revenue Scotland by:

- (a) Cancelling or refuse to arrange visits to the premises of an individual.
- (b) Arranging for a specific member of staff to deal with all future contact from the individual.
- (c) Allocating a specified time and day per week an individual can contact Revenue Scotland.
- (d) Appointing a specific form of communication with the individual. For example, Revenue Scotland may decline to accept further telephone calls from the individual, but must always maintain at least one form of contact.
- (e) Requiring that any future contact with the individual be made through a third party or agent.
- (f) Requiring that any future contact involves the use of a chaperone or witness.

- 13.3 For any unacceptable behaviour received via social media or other media channels, staff should alert both their Line Manager and the Head of Strategy and Communications (HoS&C). The HoS&C and Line Manager will consider taking the following action:

- (a) Using the relevant social media platform's reporting mechanism to seek to have the content removed
- (b) Blocking accounts
- (c) Limiting contact with the individual through other channels
- (d) Direct threats on social media should be dealt with like any physical threat (i.e. reported to Police Scotland)



13.4 Where Revenue Scotland restricts an individual's contact, the individual must be told of the decision. This notification should tell the individual why their behaviour is unacceptable, give details of any warnings Revenue Scotland staff have given them about their behaviour previously, confirm the restrictions to be imposed and state how long these restrictions will last.

13.5 The degree to which an individual's contact will be restricted will depend on the duration and nature of the unacceptable behaviour. Any contact restriction will be proportionate and appropriate to the circumstances of the unacceptable behaviour.

13.6 Any decision to restrict an individual's contact will be monitored and reviewed at a time interval that is appropriate to the circumstances of the unacceptable behaviour.

#### **14. Referral to Police Scotland**

14.1 Where appropriate, Revenue Scotland will report a matter to Police Scotland, an appropriate governing or regulatory body, or take legal action. In such cases, we may choose not to give the individual prior warning of this action.

14.2 Revenue Scotland has a zero tolerance position on violence and threats against our staff. Physical violence, threatening behaviour or harassment against staff will always be referred to Police Scotland, who may decide to prosecute.

14.3 Any action taken by Revenue Scotland in relation to unacceptable behaviour will be kept under review and is subject to appeal by the individual concerned.

#### **15. Freedom of Information Requests and Subject Access Requests**

15.1 This policy does not remove or alter any statutory rights an individual may have to seek information from us under the [Freedom of Information \(Scotland\) Act 2002](#), the [Data Protection Act 2018](#), or to require us to review our decisions.

15.2 This policy does not remove or alter any statutory rights an individual may have to make a subject access requests under the [Data Protection Act 2018](#). This gives individuals the right to access any of their personal data held by third parties on payment of a fee, provided the request satisfies certain requirements.

#### **16. Complaints**

16.1 This policy does not remove or alter the right of an individual to submit a complaint to Revenue Scotland. Details of our complaints policy can be found on [our website](#).

#### **17. Policy Review**

17.1 Revenue Scotland is committed to achieving the aims of its policy. In support of this commitment, we will review its contents at least every three years to ensure it is current and that it is being applied in a fair, reasonable and consistent manner.