

## Complaints, Comments and Compliments Procedure

We aim to treat everyone in line with the States of Guernsey Customer Charter (see [www.gov.gg/customercharter](http://www.gov.gg/customercharter)) which promises that we will strive to deliver services which are:

- Courteous and fair
- Timely and efficient
- Accessible and provide appropriate choice
- Accurate and relevant
- And provide the opportunity to give feedback and be heard.

We recognise, however, that on occasion a person may not be entirely content with the service they have received or with the application of a particular policy or procedure. If you are unhappy, you are entitled to make a complaint or comment in writing, have it considered, and receive a written response.

We have, therefore, produced this guidance to inform you of your right to make a complaint, comment or compliment, how to do this and what you can expect from us.

### Who can complain, comment or compliment?

Any member of the public who has dealings with Income Tax or the Corporate Customer Services counter on level 3 at Edward T Wheadon House can make a complaint, comment or compliment about any matter connected with Income Tax policies and/or procedures, or service you have received, including the conduct of members of staff.

A complaint, comment or compliment can also be made by someone acting on a person's behalf, providing the written consent of that person has been obtained and is presented to us at the time.

Please advise us of the nature of your complaint, comment or compliment, providing as much detail as possible to assist us in fully investigating your concerns and understanding your comments.

You should **not** use this procedure for appeals against income tax assessments. In such cases there is a separate formal process, details of which can be found on the back of your assessment.

Please also provide your full name, address and contact telephone number. This is necessary because we may need to contact you for further information in order to assist us in dealing with your complaint.

You will be treated at all times throughout the process in a polite and open manner.

### **To whom should I complain, comment or compliment?**

You can either:

- Write to the Director of Income Tax, PO Box 37, St Peter Port, Guernsey, GY1 3AZ, or
- Email the Director at [taxenquiries@gov.gg](mailto:taxenquiries@gov.gg), please use the subject "Complaint, Comment or Compliment", or
- Contact us on 724711 to arrange a meeting.

### **The process that we will follow**

We will acknowledge receipt of your complaint, comment or compliment within 5 working days of receiving it. The Director of Income Tax will direct your letter, email or meeting request to the appropriate Manager, who will investigate the matter and prepare a response.

Our objective is to investigate your complaint, comment or compliment as quickly as possible and to provide you with a full response within 28 days from the date of receipt.

Where a complaint or comment involves a particularly complex matter or where further investigations are required, we will write to you within 28 days from the date of receipt in order to update you on progress and provide you with an anticipated date by when we will respond in full to your complaint or comment.

### **What if I remain unhappy with the outcome?**

If you remain unhappy with the response you receive to your complaint or comment you can write to the Director, asking him to **personally** investigate your concerns. In those circumstances the same process will be followed as described above.

If, despite the personal involvement of the Director, you remain dissatisfied with the outcome, or if your complaint or comment relates to the Director and is of a non-technical nature, you can write to the States Treasurer or the President of Policy & Resources Committee at Sir Charles Frossard House, La Charroterie, St Peter Port, Guernsey, GY1 1FH.

The same process and procedures as set out above will be followed.

**February 2018**