



VIRGIN ISLANDS

INTERNATIONAL TAX AUTHORITY

INTEGRITY | TRANSPARENCY | ACCESSIBILITY

COMPLAINTS POLICY AND PROCEDURES

This policy outlines the ITA's approach to handling complaints, ensuring stakeholders concerned are treated seriously and that all complaints are addressed promptly and in a fair and transparent manner.

It details the requirements to ensure full compliance with our regulatory obligations and the standards for customer service which the ITA is committed to.

Objective

The ITA seeks to maintain a reputation as a Competent Authority which delivers quality professional services and is committed to maintain its responsiveness to the needs and concerns of our stakeholders.

This policy is designed to provide guidance on the way the ITA handles complaints. We value complaints as they assist us in identifying problems, and to improve our standards and services.

The objective of this policy is to:

- a. outline how the ITA resolves complaints and ensure it is done in an efficient, effective, and professional manner.*
- b. ensure we maintain our reputation as a professional Authority which is responsive to stakeholder needs and concerns.*
- c. provide guidance to stakeholders and staff on the way the ITA receives and manages your complaint.*

- d. Persons are aware of and understand our complaints handling processes. We are committed to being consistent, fair, and impartial when handling your complaint.*
- e. Your complaint is investigated impartially with a balanced view of all information or evidence.*
- f. We take reasonable steps to actively protect your personal information.*
- g. Your complaint is considered on its merits considering individual circumstances and needs.*

Definition of Complaint

A complaint under this policy is defined as any written expression of dissatisfaction from any person or stakeholder as it relates to the provision of or failure to provide a service or assistance that relates to the work of the International Tax Authority.

A complaint can be made if it is felt like any employee of the ITA has:

- Failed to provide a service or an acceptable standard of service.
- Made a mistake in the way the service was provided.
- Failed to act in a proper way.
- Has acted rude or in an unprofessional manner.

How to make a complaint

If you are dissatisfied with the service provided by us, you should in the first instance consider speaking directly with the staff member you have been dealing with. If you are uncomfortable with this or consider the relevant staff member is unable to address your concerns you can lodge a complaint with us in one of the following ways:

By email: feedback@bviita.vg

By mail: International Tax Authority, Peace House, Pickering Drive, Road Town, Tortola, BVI

By completing the form on the “Contact us” page of our website

All complaints must be in writing. Please be sure to include your name, email address, telephone number, date of complaint, nature of complaint in all correspondence.

OUR COMPLAINTS PROCESS

We acknowledge:

We will send you an acknowledgement within 48 hours following receipt of your complaint.

We review:

We will carry out an initial review of your complaint and determine if additional information is required to complete an investigation. We may need to contact you to clarify details or if we require additional information. The Unit Head will provide a written response within 5 working days.

We investigate:

We will investigate your complaint in a fair and impartial manner taking into consideration the information provided to us.

We respond:

Within 14 days of receiving your complaint, we will send you a final response that will explain our investigations and the action we propose to take and that we consider the complaint closed.

If further investigation is required, we will keep you informed of the process. Depending on the complexity of the complaint, investigations may take longer. Should this occur, we will try providing a final response within 1 month of the complaint being resolved.

We act:

Complaints are monitored for continuous improvement on a regular basis by the Management Team. Where appropriate, we amend our practices or policies.

We record.

All complaints are documented and included in our annual reports. Wherever possible, we will use the information provided to improve and develop the ITA.

COMPLAINTS ESCALATION PROCESS

If you are still not satisfied with the final response, the matter will then be referred to the Director.

If the complaint cannot be resolved to the complainant's satisfaction, the complainant can request that the complaint is escalated to the Board Level. The request for Board level review will be acknowledged within 10 days of receipt.

At this stage, a decision will be taken to either:

1. Uphold the actions taken by the Director; or
2. Make changes to the actions or recommendations provided.

Anonymous complaints

Complaints received anonymously will be recorded and considered, but action may be limited if further information is required to ensure a full and fair investigation.

Personal Information

The identity of the person making the complaint will only be known to those persons who need to consider the complaint and will not be revealed to other people or made public.