

The Robin Williamson Grant – 2026

The Robin Williamson Grant Fund has been set up thanks to a generous donation to the Chartered Institute of Taxation (CIOT) in recognition of the late Robin Williamson's long service in supporting those on low incomes, who could not afford to pay for advice, with tax and related welfare problems.

The purpose of the grant is to help shine a light on a particular area of taxation (or benefits where there is a tax linkage) which particularly affects those on low incomes, and which needs the attention of policy makers within Government or administrators within HMRC (or DWP). The grant will be administered by the Low Incomes Tax Reform Group team and the work undertaken through the grant will contribute towards LITRG's mission: <https://www.litrg.org.uk/about-us/what-we-do>

This year, a grant of £4,000 will be offered to fund research in relation to AI overviews and HMRC's digital assistant. The background and scope of the research project is set out below. **Application deadline is 5pm Monday 23 November 2026.**

We will discuss the deadline for the research project with the successful candidate, but we would expect the research to be carried out and presented to us by 30 April 2027 at the latest.

Applications for 2026 grant

We welcome applications from anyone with a strong interest in and technical knowledge of tax (for example a student who is studying tax) or experience of working in tax and a motivation to help those unable to pay for advice. You will need to have sufficient tax technical knowledge to help analyse the technical accuracy of the various outputs obtained through testing.

You will need to have a laptop and internet connection to carry out the research. It is not expected that you will need to attend the CIOT offices in London to use the facilities there, however this can be discussed.

How to apply

If you are interested in applying for the grant please email us your CV and a covering letter setting out:

- Why you are interested in applying
- What skills you have that are relevant to the research project proposed

We will shortlist the applications and arrange a Teams chat to discuss the project further and answer any questions applicants may have.

Email your CV and covering letter to: litrg@ciot.org.uk by 5pm on Monday 23 November 2026.

Payment of the grant

A grant of £4,000 will be given to the successful individual upon completion of the final written report and presentation.

The grant is intended to cover all costs and time to deliver the research brief set out below. There will be a short presentation at the end, via teams, to allow you to summarise and briefly discuss the

key findings. It is up to the individual when, where and how they conduct the research as long as the final written report covers the points outlined in the brief below. However, it is expected that the individual will devote such time, attention and skill to the research as may reasonably be required to bring about a successful outcome covering the points in the detailed brief below.

This arrangement does not create an employment relationship of employer and employee or worker between the parties and the individual shall be responsible for his/her own taxation and any liability arising from receipt of the grant.

About CIOT and LITRG

The LITRG is an initiative of the Chartered Institute of Taxation (CIOT) to give a voice to the unrepresented. Since 1998, LITRG has been working to improve the policy and processes of the tax, tax credits and associated welfare systems for the benefit of those on low incomes.

The CIOT is the leading professional body in the United Kingdom concerned solely with taxation. The CIOT is an educational charity, promoting education and study of the administration and practice of taxation. One of our key aims is to work for a better, more efficient, tax system for all affected by it – taxpayers, their advisers and the authorities. The CIOT's work covers all aspects of taxation, including direct and indirect taxes and duties. The CIOT's 20,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

Robin Williamson

Robin Williamson MBE, CTA (Fellow) was an early LITRG volunteer and LITRG's Technical Director from 2003 to 2018. After retiring as Technical Director, Robin, along with his wife Jane, continued as an active LITRG volunteer. Robin sadly died in September 2022.

Before working for LITRG, Robin trained as a solicitor and worked as Senior Technical Editor for tax publishers CCH. He wrote and lectured extensively on personal tax matters and took a keen interest in the interaction of tax with the welfare benefits system. Robin enjoyed his retirement from full-time work after stepping down as LITRG Technical Director but he did not retire from tax and subsequently he worked as a senior policy adviser for the Office of Tax Simplification as well as writing a book about taxpayer safeguards for Claritax Books.

Robin was awarded an MBE in 2015 in recognition of his work for low-income taxpayers. In 2020 he was presented with the Lifetime Achievement award as the Tolley's Taxation Awards.

Robin took great pride in his work for LITRG and the success of the group as a whole and was passionate about making the tax system work better for those on the lowest incomes. Robin himself successfully secured many such changes in his time at LITRG and the grant will fund work that will support LITRG's continued work.

Research project – AI overviews and HMRC’s digital assistant

Background

AI overviews

Google is the most popular search engine in the world, with over 90% of the [market share](#) currently. Moreover, more than 90% of people who visit the LITRG website reach it through Google. The popular search engine has launched “[AI Overviews](#)”, which Google claims make it easier for users to find the answer they need faster. Google’s claims for AI overviews include:

- They provide a snapshot of key information about a topic or question;
- The snapshot includes links to enable you to easily explore further;
- They are available in over 120 countries and 11 languages.

Google uses generative AI to produce the overviews. This part of the research project focuses on Google AI overviews, because of Google’s market share. However, similar issues arise with other search engines and standalone AI tools.

Potential issues

Positioning – The overviews appear at the top of search results. Although the overviews include links and indicate their sources, some research shows that in the majority of cases, users simply rely on the overviews, rather than exploring further or checking the accuracy of the content by using the links. This appears to be affecting the number of click throughs to websites providing information such as the LITRG website.

Accuracy – Google appears to cover the possibility that AI responses may be incorrect and encourages users to check important information, as it includes short messages at the foot of the AI overview. However, users may miss these messages in small font. A [Guardian news article](#) in January 2026 highlighted that AI overviews have provided misleading and inaccurate responses to health queries.

It is a concern for LITRG if AI overviews provide users with inaccurate tax information. If there is a problem with accuracy, we would also expect this to be a major cause for concern for HMRC (and other government departments). Inaccuracy combined with a failure to use links to explore further means that users are likely not to reach the official source of information. If AI overviews misrepresent information from GOV.UK and the LITRG website, and users place reliance on it, this may lead to a breakdown of trust between users and official sources of information. This is because the users may not readily separate the official source of information from the AI overview provided by Google.

Considerations

Like many other information-providing websites, the LITRG website has experienced a decline in people clicking through to the website. This general fall in traffic across such websites is likely due in part to the introduction of AI overviews.

At present, Google does not provide direct reporting of how often a website appears as a source in AI overviews.

Misrepresentation of material from the LITRG website may be a failing in AI overviews, but it may also be an indicator that we need to review that material for clarity.

LITRG workstreams in relation to AI overviews

We would like to understand if there is an issue with the accuracy of AI overviews in relation to tax information. The outcome of this research is likely to determine how we take this forward.

This research could for example feed into a position paper on AI overviews or generative AI. It may drive us to work with other organisations to develop a campaign. It may mean we need to focus on educating the general public about AI overviews.

If we do not appear in the AI overviews that we would expect to, this may be a greater concern for us. We may need to consider actions to ensure we are picked up in and recognised by AI overviews.

HMRC's digital assistant

HMRC's "[Ask HMRC online](#)" service comprises two parts:

- A digital (virtual) assistant chat (chatbot), and
- A human HMRC adviser webchat.

The purpose of this service is to help users get information so that they can self-serve and complete transactions with HMRC. The default service is the digital assistant. Some lines of business allow users to escalate to an HMRC adviser webchat. If a conversation is passed to an HMRC adviser, the adviser will see a transcript of the digital assistant conversation that occurred prior to the transfer.

The digital assistant is available 24 hours a day, 7 days a week, 365 days a year. It currently covers 60 taxes (there are over 120 taxes in the UK tax system). Users can save and print transcripts of both digital assistant and HMRC adviser chats.

The digital assistant has been available for five years, having been introduced as an additional contact channel in the early stages of the coronavirus pandemic in 2020. Alternative HMRC contact channels include telephone helplines and post.

Problem

LITRG carried out limited testing of the digital assistant in June 2023 and September 2025. That testing raised a number of concerns.

According to HMRC, the digital assistant gives responses that are accurate and link the user to appropriate GOV.UK guidance pages. It uses natural language understanding; where it is unsure, it asks the user to rephrase their query. It also makes use of disambiguation of responses to help refine user queries.

HMRC report some statistics related to the digital assistant, including that the digital assistant was accessed more than 5.48 million times in 2024/25. Apparently, the number of escalations to HMRC adviser webchat has decreased by 20% from 2023/24 to 2024/25. (It is unclear whether this is as a proportion of total digital assistant interactions or in terms of absolute numbers). Their statistics also indicate that 63% of digital assistant users do not need further help.

HMRC view the decrease as a positive as they think it means fewer users need to go on to speak to an adviser. However, this might not necessarily be the case – especially as in many of our tests, we were not offered the option to speak to a web chat adviser from the digital assistant.

Considerations

- It is not possible to tell if users have used an alternative channel or approached another organisation to answer their query, after they have left the digital assistant chat.
- It is also not possible to know if the user has understood the digital assistant's response.
- It is not possible to know if the user has taken the correct action as a result of their interaction with the digital assistant.

The HMRC statistics that are published do not demonstrate whether the digital assistant is effective. We define effectiveness in this context as:

- Understanding the user's initial query correctly;
- Providing an accurate and relevant response to the user's query;
- The user is able to make use of the response / links to answer their query or complete a transaction with HMRC correctly.

LITRG workstreams in relation to HMRC's digital assistant

There are a number of broad areas where we already know we could usefully contribute:

- Improving and expanding our guidance about the digital assistant and how to use it: <https://www.litr.org.uk/tax-nic/getting-help-tax/tax-and-tax-credits-help-hmrc#10>.
- Recommending that HMRC improve the capability of the digital assistant and access to HMRC adviser webchat.
- Recommending that HMRC develop better measures of the effectiveness of the digital assistant.

We would like to start fleshing out some potential actions and recommendations in these three areas and also identify any other potential areas to pick up. We would like some research to support these next steps. This will include determining some testing criteria, testing the assistant and summarising the results and highlighting possible areas of concern.

Objectives of this research project:

There are two elements to this research project: AI overviews and HMRC's digital assistant service.

AI overviews

- To carry out a "mystery shopping" exercise on Google's AI overviews.

- The exercise should encompass queries on topics of relevance to low income, unrepresented taxpayers (guided by LITRG team / topics covered by the LITRG website / top 50 search areas pre-AI overviews).
- To identify what guidance is needed for users when using AI overviews? To follow links, to check accuracy of content.
- To identify if AI overviews are helpful to users.
- To identify if AI overviews are accurate.
- To identify if AI overviews provide appropriate links to source material and if the LITRG website is a listed source.
- To identify if AI overviews are followed by caveats from Google.
- To produce a series of recommendations setting out steps that LITRG can take further to the outcome of the research with a view to improving the accuracy of AI overviews / reducing the risks associated with using AI overviews.

HMRC's digital assistant

- To carry out a “mystery shopping” exercise on HMRC's digital assistant service – with a view to checking LITRG's previous testing of the digital assistant.
- The exercise should encompass queries on topics of relevance to low income, unrepresented taxpayers (guided by LITRG team / topics covered by the LITRG website).
- To identify what guidance is needed for users when trying to use the digital assistant – whether they need to use key words or phrases to ensure the digital assistant understands their query – if so, what are they?
- To identify whether the digital assistant understands words and phrases that users are likely to use – if not, a recommendation might be that programming is enhanced to incorporate such terms.
- To identify if there are any barriers to users accessing HMRC adviser webchat when they need to.
- To identify if the digital assistant is giving helpful responses to users.
- To identify if the digital assistant directs the user to the appropriate channel: online services / HMRC app / telephone helpline.
- To consider if the digital assistant and its outputs lend themselves to measurement criteria so that it is clearer to stakeholders and HMRC whether the digital assistant is meeting users' needs effectively.
- To help the LITRG team identify any recommendations that we can make to HMRC on improvements they could make to enhance the digital assistant.

The research

We would like the research to cover the following points:

- Carry out “mystery shopping” exercise on AI overviews and HMRC's digital assistant:
 - log queries and responses (including refinements of queries);
 - using alternative phrases / wording to ask the same question, to see in which scenario the digital assistant is more effective;
 - identifying key terms to be used;

- save transcripts.
- Analyse responses to determine accuracy and relevance to query asked. This may involve reviewing the content on GOV.UK / checking the customer journey to see if it provides an adequate answer to the query.
- Log whether AI overview provides links to source material / digital assistant offers the option of being transferred to an HMRC adviser.
- Log whether request to be transferred to an HMRC adviser including number of requests required and if successful.
- List key areas that our guidance needs to cover and identify any issues that we need to explain further.
- Finally, make any other observations about the digital assistant that may be useful for our work.