

HMRC Charter
Response from the Low Incomes Tax Reform Group (LITRG)

1. Executive Summary

- 1.1. The HMRC Charter is an important document, especially for unrepresented taxpayers. It is an expression of the desired relationship between HMRC and those who interact with HMRC.
- 1.2. This response raises several concerns about the revised Charter wording. This is the fourth iteration of the Charter since it was launched just over 10 years ago. However, unless HMRC put the Charter at the heart of what they do, by training staff, embedding it throughout the organisation in day to day work and committing adequate resources to publicising it to the public, it will be no more effective than the previous versions and will therefore be of little use to either HMRC or those who interact with HMRC.
- 1.3. HMRC should consider the reasons why the previous versions of the Charter have not been as effective as they had intended. We consider that this lack of success is more to do with a failure to systematically embed the Charter within HMRC systems rather than any specific problems in the wording of previous Charters.
- 1.4. The draft Charter is a short document and would benefit from links or subsections providing more detail for users of HMRC's processes, systems and guidance. It should also link to specific targets or appropriate key performance indicators so there is more awareness of how a reasonable service from HMRC should work and what it should look like to its users.
- 1.5. The unequal balance of power between HMRC and the general public is not recognised within the draft Charter; it is not an equal partnership; indeed partnership is not an

appropriate term to describe the relationship. HMRC have greater powers so they should also have more responsibilities; we think the Charter should explicitly acknowledge this. For example, we would like to see further emphasis on HMRC's responsibility to provide accurate guidance and the understanding that genuine mistakes can and do happen.

- 1.6. We have a general concern about the use of the word 'aim' in the draft Charter. The Charter is an aspirational document per the legislation, but nevertheless, the standards to which HMRC should aspire need to be concrete standards. Therefore, rather than saying 'We **aim** to give you ...', for example, the Charter should say 'We **will** give you...' The aspiration should be to deliver that standard, rather than an aspiration to aim to deliver it.
- 1.7. We would like the Charter to include what support is in place for people trying to resolve issues between HMRC and other government departments, and also a commitment to improve tax education in order to increase confidence amongst unrepresented low-income and vulnerable individuals when sorting out their tax and tax-related benefits.

2. About Us

- 2.1. The Low Incomes Tax Reform Group (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. Everything we do is aimed at improving the tax and benefits experience of low-income workers, pensioners, migrants, students, disabled people and carers.
- 2.2. LITRG works extensively with HM Revenue & Customs (HMRC) and other government departments, commenting on proposals and putting forward our own ideas for improving the system. Too often the tax and related welfare laws and administrative systems are not designed with the low-income user in mind and this often makes life difficult for those we try to help.
- 2.3. The CIOT is a charity and the leading professional body in the United Kingdom concerned solely with taxation. The CIOT's primary purpose is to promote education and study of the administration and practice of taxation. One of the key aims is to achieve a better, more efficient, tax system for all affected by it – taxpayers, advisers and the authorities.

3. Introduction

- 3.1. We welcome the opportunity to respond with comments on the draft charter. LITRG has always fully supported the need for a charter. LITRG worked closely with HMRC

when the Charter was first launched, during its subsequent developments and responded to the previous consultations¹.

- 3.2. We are pleased that HMRC has engaged with stakeholders such as LITRG in developing the new Charter via the representative steering group, which plans to meet on a regular basis and should act as a forum to discuss any issues relating to the charter.
- 3.3. We appreciate that the deadline to respond to this consultation has been delayed by three months because of COVID-19. We understand that the new Charter was due to come into effect by the summer of 2020. It would be helpful to have confirmation that this implementation date will also be delayed so that responses to this consultation can be considered fully and further revisions made to the draft Charter in light of them. It will deeply devalue the consultation process if the new Charter is published without proper consideration to the consultation responses. The Charter is an important document, time should be taken to get the wording right. In addition, a full action plan should be set out detailing how the new Charter will be embedded in the organisation and brought to the attention of the public. Without this second element, any revisions to the Charter are of little real value.
- 3.4. There are three significant problems with the current Charter, one is that it is not well known amongst taxpayers, especially unrepresented taxpayers. This means that some taxpayers do not fully understand their rights under the Charter and therefore may not assert them.
- 3.5. The second problem is the Charter is not embedded across the organisation and we have, on many occasions, highlighted where certain policy changes or changes to processes do not accord with Charter principles. It is rare to hear or see the Charter referred to by the officials we interact with who lead policy and operational areas within HMRC. The failure to embed the Charter across the organisation renders it ineffective.
- 3.6. The third problem with the current Charter is that there is nothing specified about what happens if HMRC fail to meet their obligations under the Charter. By contrast, if taxpayers fail to meet their obligations, this will often result in them having to pay interest and/or penalties, for example. In addition, it might be worth considering whether, in addition to a link to information on how to make a complaint about HMRC,

¹ LITRG response to HMRC Charter consultation February 2009:

<https://www.litrg.org.uk/sites/default/files/files/090420-LITRG-response-HMRC-Charter-FINAL.pdf>

LITRG final response to HMRC Charter consultation July 2009:

<https://www.litrg.org.uk/sites/default/files/files/090824-LITRG-response-HMRC-Charter-FINAL.pdf>

LITRG provided informal commentary on the revision to Your Charter in 2016:

<https://www.litrg.org.uk/latest-news/news/160208-hmrc's-updated-charter-sees-taxpayer-obligations-jump-5>

there should be information about the Adjudicator either within the Charter document or as a separate link.¹

- 3.7. HMRC need to be clear about the purpose of the Charter, which is to ‘include standards of behaviour and values to which HMRC will aspire when dealing with people in the exercise of their functions’.² We consider the primary focus should be on how HMRC can help the general public who use their systems to understand the parts of the tax system relevant to them and as a result it should be designed with the rights and expectations of these users in mind.
- 3.8. We have concerns that the draft Charter could potentially be read as something akin to a mission statement when compared to the current Charter which is a statement of rights and obligations. However, as the primary legislative purpose of the Charter is to document what HMRC as an organisation *aspire* to be when dealing with people using their processes, systems and guidance, this could be a valid approach, provided the standards are fully embedded in all HMRC’s dealings with their users.
- 3.9. It is important that the Charter does not obscure the nature of HMRC’s role and position. It is instructive to compare the wording under the heading ‘Working with you to get tax right’ in the draft Charter with the description under the heading ‘What HMRC does’ on GOV.UK.³ Under the latter, it makes clear that HMRC are a part of government (a non-ministerial department). The official nature of HMRC’s status is obscured or deliberately left unmentioned in the draft Charter. While we can understand that emphasising HMRC’s official status might be off-putting to some taxpayers, failing to mention this can seem disingenuous, especially when combined with the portrayal of the relationship as a ‘partnership’ between HMRC and the taxpayer (see paragraph 4.2 below).
- 3.10. In addition, we think the vague heading of ‘What we want our service to be all about’ should be changed. Not only is this not particularly direct or clear, we would query whether ‘service’ is the correct term to use. Rather, when the draft Charter refers to ‘services’, it is discussing administrative processes and systems. HMRC can, however, offer a level of service in terms of how its staff behave in their interactions with taxpayers.
- 3.11. The consultation indicates that the revised Charter should be ‘short and direct with simple, accessible language’. Although the draft Charter is short, we think

¹ For reference, at the foot of Revenue Scotland’s Charter of Standards and Values there is information about the Scottish Public Services Ombudsman, which is the final stage for complaints about public services in Scotland, including in relation to Revenue Scotland:

<https://www.revenue.scot/about-us/charter-standards-and-values>

² Finance Act 2009, section 92: <http://www.legislation.gov.uk/ukpga/2009/10/section/92>

³ <https://www.gov.uk/government/organisations/hm-revenue-customs>

improvements could be made in terms of language. In addition, some of the phrases are not direct and as a result their meaning is not as clear as it could be to the user. The Charter could be improved by including additional links or subsections as we are concerned that its brevity could be at the expense of adequacy or completeness. We comment on specific points below.

- 3.12. We have commented on the questions in the consultation and additionally commented on how the Charter could focus on the needs of HMRC's most vulnerable customers, the unrepresented, low-income taxpayer or benefits claimant.

4. Do you think the draft Charter sets the right standards for HMRC's service to Customers?

- 4.1. It is helpful that the draft Charter explains the role of HMRC and that their primary function is to collect tax. However, this is not HMRC's only role and so the explanation should be expanded to mention the other roles HMRC have such as administering tax-free childcare and collecting student loans. The Charter should make clear HMRC's official status as a tax authority.
- 4.2. We strongly disagree with the description in relation to collecting tax that HMRC 'do this working in partnership with you'. We consider this opening paragraph to be disingenuous as it is incorrect; HMRC's purpose is to ensure taxpayers pay the right amount of tax according to laws decided by the government. It is not a partnership of equals between HMRC and the taxpayer because there is not an even balance of power between them. 'Partnership' is therefore not an appropriate term to use to describe the relationship between HMRC and the taxpayer. The draft Charter needs to be amended to reflect this, for example by saying 'HMRC administer all aspects of the tax system under rules set out by Parliament and the courts'.
- 4.3. HMRC's role is to not only help people meet their tax responsibilities but also help them understand what those responsibilities are and how to fulfil them. This is especially important for unrepresented taxpayers. As stated in the draft Charter it is only a 'small minority who bend or break the law by not paying their tax'. Most people do want to pay the right tax on time, but they need help in finding out how to do so, as many people cannot afford professional tax advice.
- 4.4. HMRC do not just administer the tax system, they are also responsible for enforcing the law in other ways, such as enforcing the National Minimum Wage, preventing smuggling, benefits fraud and money laundering, etc. In order to ensure the Charter covers all these types of behaviour, it might be sensible to remove the phrase 'by not paying their tax', when discussing taking 'firm action against the small minority who bend or break the law'.
- 4.5. Under the heading 'Working with you to get tax right', the draft Charter states that HMRC 'will also help make sure you get any benefits, tax credits, refunds or other support you can claim.' In order to do so in respect of people on low incomes, HMRC will have to change many of the existing procedures. This is because they depend on

the individual to make a claim – and they will not do so unless they are aware of and understand their entitlement. Many unrepresented individuals do not have the requisite knowledge of the law, so they miss out on their entitlements.

- 4.6. We would like to see included under ‘getting things right’ a commitment to improve general tax education to enable people to understand their own tax affairs. In turn, by helping people understand their tax position this should help improve tax compliance as there should be fewer genuine mistakes made. In addition, it is likely to improve taxpayer attitudes towards the tax system, and, their view of how fair it is¹.
- 4.7. HMRC should recognise that genuine mistakes are commonplace as a result of people trying to engage correctly with the tax system but misunderstanding the rules or HMRC’s guidance rather than wilful non-compliance. This should be included within the draft Charter, under the ‘getting things right’ section. In addition, HMRC should use this as an opportunity to address the issue of what happens if their guidance is incorrect and someone follows it in good faith. There should be a commitment that no penalties will be charged in such circumstances because the taxpayer has not been careless, quite the reverse as they have checked the guidance before acting. We think that providing accurate guidance for people to use when dealing with their tax affairs should be a fundamental principle of HMRC’s services as most people would assume that information received from HMRC, such as a tax credit renewal form or guidance on GOV.UK, is correct.
- 4.8. The draft Charter conflicts with recent changes to the Self Assessment tax return. It is positive that the draft charter recognises there are only a ‘small minority who bend or break the law by not paying their tax’ and under ‘treating you fairly’ it says ‘We trust you are telling the truth, unless we have good reason to think you’re not’. However, changes to certain sections of the Self Assessment tax return create the perception that this is not necessarily the case for all taxpayers, for example, before entering information on the self-employment pages the self-employed taxpayer (or representative) must declare that ‘I commit to provide honest and accurate information within this section’; this is in addition to making the honest and accuracy declaration at the end of the tax return. This could be viewed as an implicit contradiction of the draft Charter’s wording about trusting the taxpayer is telling the truth unless there is an identified risk.
- 4.9. There are certain parts of the draft Charter that could do with further explanation or clarity. For example, under ‘Keeping your data secure’ it says HMRC ‘will always use that information fairly and lawfully’; we are unsure what using information ‘fairly’ means. The draft Charter could be enhanced by clarifying this, perhaps with a link to HMRC’s personal information charter.

¹ Research by Deloitte on tax education: <https://www2.deloitte.com/uk/en/pages/press-releases/articles/the-tax-education-gap-majority-of-the-uk-dont-understand-personal-tax.html>

5. To what extent do you feel the draft Charter sets out areas that are most important to customers when interacting with HMRC?

- 5.1. The draft Charter has clearly been designed to be a short and direct document to capture key standards of behaviour and values with simple, accessible language. Bearing in mind that most people will seek out the Charter only if they are experiencing difficulties with HMRC and its processes, we consider it would be a far more useful and informative document if it contained more anchor links to other areas of GOV.UK or subsections explaining each area in more detail. Currently the draft Charter only has links to ‘complaints’ and ‘extra support’; other links should be included. For example, under ‘Getting things right’ there should be a link to the relevant webpages or a subsection page on keeping accurate records.
- 5.2. Furthermore, saying that HMRC will ‘work with anyone you’ve asked to act for you’ should be linked to information on how to appoint a tax agent and tax charities who can provide help to low-income households. It should also provide guidance to help taxpayers understand who might be most appropriate to best assist or act for them with an emphasis on HMRC protecting taxpayers from agents that encourage potential tax avoidance such as the loan charge schemes. That guidance should also clarify the ramifications of an individual authorising an agent and how they can go about ending that authorisation. We say this because we come across individuals that have been signed up by high volume repayment agents and who do not realise that they have authorised someone to act as their agent on an ongoing basis.¹
- 5.3. HMRC must aim to provide a joined-up service both within the organisation and across other government departments. The draft Charter fails to address how HMRC will act if there are issues which depend on such interactions. For example, a problem with the deferment of a state pension which is incorrectly pre-populated on a Self Assessment tax return may require the taxpayer to contact both HMRC and the Department for Work & Pensions. Other crossover areas include business rates which are collected by local authorities but for which the rateable value is dealt with by HMRC’s Valuation Office Agency, or repaying student loans which involve both the Student Loans Company and HMRC. To address this, the draft Charter should include a section on what you can do when HMRC’S processes depend on another government department, and link to any additional information.
- 5.4. We believe the draft Charter should reflect HMRC’s responsibility of providing information on potential future changes which may affect people’s interactions with HMRC. For example, HMRC should identify people whose income may be close to the threshold for the High Income Child Benefit Charge and provide guidance to these

¹ See in particular paragraph 5.7 of LITRG’s report *The Tax repayment System and Tax refund Organisations – a call for action* (October 2013): <https://www.litrg.org.uk/latest-news/reports/131015-tax-repayment-system-and-tax-refund-organisations-call-action>

taxpayers who may not be aware of how this change could affect them and any actions they need to take.

- 5.5. Guidance is a critical area for users of HMRC services and this is addressed to some extent under 'Getting things right' with 'We aim to give you accurate, consistent and clear information'. We have ongoing concerns that the guidance on GOV.UK is not always as accurate as it should be to enable taxpayers to make informed choices or understand their tax obligations sufficiently (see 4.7 above). We think the wording should be amended to say 'We **will** help you understand your tax responsibilities by providing you with accurate, consistent, clear and **complete** information that you can easily use and apply' and that information should also be in a variety of formats, not just provided digitally. Note that we have suggested changing 'aim' to 'will'. Although the legislation describes the Charter as setting standards to which HMRC should aspire, the standards themselves need to be concrete. The aspiration should be to deliver that standard, rather than to aspire to aim to deliver it.
- 5.6. Despite the lack of balance in the relationship between an individual and HMRC, the Charter wording seems to place more responsibility on the individual than HMRC under the heading 'Getting things right'. Whereas the draft Charter indicates that HMRC 'aim to give you accurate, consistent and clear information' (see comments in the paragraph above), it goes on to say that HMRC 'rely on' the individual to give them 'full, accurate and timely answers'. The changes we suggest in the preceding paragraph would go some way to addressing this imbalance, but unfortunately, we come across too many cases where HMRC do not reciprocate with full, accurate and timely answers, or they do not make use of information in their possession in a timely manner. This would be further addressed in terms of the Charter by changing 'aim' to 'will' under the heading 'Being responsive', as well as adding that HMRC's responses to customer questions will be 'full, accurate and timely'.
- 5.7. The wording under 'Working with you to get tax right' needs to include that HMRC should also make sure that people are made aware of any reliefs, allowances and/or exemptions they could be entitled to. For example, often unrepresented taxpayers are not made aware by HMRC what tax reliefs might be applicable to them and this has, in part, contributed to the growth of high volume tax refund agents. Some of these agents offer a reputable service, albeit at a cost, but there are some who file inaccurate tax refund claims and charge low-income taxpayers significant fees for a process which many people could do themselves, without the need of a tax agent.

6. How you would like to see HMRC measure and monitor how it is performing against the Charter, including how we can best listen to feedback and make improvements?

- 6.1. The draft Charter does not mention any specific service targets but uses generic phrases, for example 'as quickly as we can' and 'as soon as possible'. It should be possible for certain areas of the draft Charter to link to specific targets, which are already in the public domain, to enable HMRC to measure and monitor their

performance. By including links to quantifiable targets this could act as a benchmark for people to see if their experience with HMRC falls within the expected level of service.

- 6.2. We expect the Charter to be a core performance indicator for all members of staff, to encourage the embedding of these aspirations of standards of behaviour and values in their daily dealings with the public. All new policy proposals should be measured against the Charter to ensure they meet HMRC's standards for good service. There needs to be a significant commitment to the Charter so that whilst it may be an evolving document, the key values remain unchanged and it becomes part of the culture for all HMRC staff. During the loan charge review it was recommended that the Charter be reviewed and 'ensure that staff are offered training on how to deliver it'¹. Therefore, a valid measure would be on the completion of **mandatory** training on the charter to all staff.
- 6.3. Furthermore, HMRC staff should be required to consider the Charter when dealing with complaints and should also have to refer to the Charter in all responses in relation to complaints.
- 6.4. Some areas of service are easier to measure than others, such as how many times has a person contacted HMRC regarding a specific issue, length of time waiting on a telephone call before answering, average reading time of HMRC pages on GOV.UK, and the online survey after using HMRC online services.
- 6.5. The incidence of complaints to both HMRC and the Adjudicator would be a good measurement of any consistent trends in errors in HMRC's approach or processes. These should continue to be considered alongside what HMRC have learnt from these cases and any subsequent changes made to help people in similar situations. It may be the case that due to funding constraints HMRC are unable to address specific issues, but this may result in taxpayers not receiving the service they should reasonably expect. An example is the recent decision regarding Class 2 National Insurance contributions (NIC) where HMRC have explained that they will not be able to afford the cost of improving their IT systems. However, the effect will be some self-employed people not realising they need to pay Class 2 NIC and potentially missing out on entitlement to certain benefits such as the state pension.
- 6.6. The Charter will be used by people with varying experiences of interacting with HMRC's processes, therefore it is important that any customer experience surveys draw on as wide a population as possible and ask questions such as 'Did you find or receive information to help you when you needed it?', 'Did you feel you were shown respect?' and 'Do you feel you have been dealt with fairly by HMRC over the past year?'.

¹ Independent Loan Charge review December 2019 Page 11:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/854387/Independent_Loan_Charge_Review_-_final_report.pdf

6.7. It is important that any measurements include interactions with the digitally excluded. This is a group that could be left behind as more HMRC services are aimed through online processes.

7. How could the draft Charter be improved to help unrepresented people interact with HMRC?

7.1. As a fair tax system must underpin a civilised society, the tax gathering authority needs the necessary powers to administer and enforce the system effectively and fairly. However, there must also be accessible safeguards in the system which act as natural checks and balances to ensure that any enforcement is proportionate, and the circumstances of vulnerable taxpayers are properly considered. Moreover, there should be independent oversight of HMRC's exercise of their powers and the use of the safeguards; the Charter is a useful tool as part of this.

7.2. The purpose of the Charter is to set the standards of behaviours and values for HMRC when dealing with people. It has been acknowledged that unrepresented people may be particularly vulnerable in their dealings with HMRC and that the current Charter may not be serving the needs of this group¹. This issue can be illustrated when considering penalties, which are now largely automated. In 2017/18 fewer than half of the decisions considered on statutory review were upheld in HMRC's favour, the remainder being varied or cancelled. This is particularly concerning for unrepresented taxpayers given that it takes confidence, persistence and courage for an unrepresented individual to request a statutory review and/or pursue a case to appeal against the opposition of a well-resourced government department. It would be hardly surprising if most unrepresented individuals simply acquiesced. The Charter should give unrepresented individuals confidence in how to deal with HMRC and challenge aspects of HMRC's services which they consider are incorrect.

7.3. Our comments in the following paragraphs concern the direct effects on unrepresented individuals and how the Charter may be drawn to their attention. However, before addressing those points, we think it is important to emphasise that the best thing HMRC could do to improve how the Charter helps unrepresented people in their interactions with HMRC is to 'live' the Charter. By this we mean that embedding the Charter in HMRC and amongst HMRC staff is crucial – if HMRC do this then unrepresented taxpayers will benefit from the Charter even if they do not know about it. This is because it will result in HMRC designing charter compliant legislation and processes, providing better guidance, being responsive, taking note of an individual's particular circumstances etc. Nevertheless, this does not remove the need to raise awareness among the general public, in order that they understand fully their rights and responsibilities.

¹ The Powers of HMRC: Treating Taxpayers Fairly: <https://www.parliament.uk/documents/lords-committees/economic-affairs/Govt%20HMRC%20Powers%20report%2022%20Jan%202019%20.pdf>

- 7.4. It is essential that HMRC should get the message across to anyone using their systems not to be nervous of interacting with HMRC. Some low-income unrepresented people are intimidated by some of the formal language used by HMRC in their correspondence. Examples we have come across include standard 'nudge' letters on overseas income whereby HMRC seem to assume that individuals with overseas bank accounts are wealthy and sophisticated people. In fact, many recipients of these letters were elderly people on low incomes who have small amounts of either taxed interest from foreign bank accounts or foreign pensions. We note that many of the members of the Customer Experience Committee have a background from working for large businesses, it would be helpful to understand what experiences they have regarding unrepresented low-income individuals' interactions with HMRC systems.
- 7.5. Whilst we acknowledge that it can be a difficult balance explaining tax legislation, HMRC should aspire to reduce this element of fear as it can be debilitating to a taxpayer and could result in a lack of engagement meaning that HMRC do not collect the right level of tax or have to go through the litigation process to do so.
- 7.6. We are concerned that the draft Charter omits the following wording from the current Charter; 'keep any costs to you at a minimum'. HMRC often change their systems and these changes can be costly to low-income unrepresented individuals. For example, the move to Making Tax Digital for VAT can be expensive for high turnover/ low-profit businesses, and it often feels like HMRC are out of touch with the financial and time-cost of implementing new systems.
- 7.7. The pre-population of Self Assessment tax returns transfers the onus of providing accurate information from the taxpayer to HMRC. This in turn, could make it more difficult for an individual to understand and challenge these entries, as many unrepresented taxpayers will consider that HMRC must be correct, yet it is still the taxpayer's legal responsibility to check and confirm that all figures are correct. It may also prove difficult or time-consuming to correct an error in practice, for example if a bank has provided incorrect savings interest information to HMRC.
- 7.8. It is, therefore, very important to take into account the wide scope of people's tax knowledge and confidence when interacting with HMRC. For example, under 'Being responsive' HMRC should acknowledge that many people are time-poor and have a low knowledge of tax and adjust their approach, guidance and processes accordingly. There needs to be a process whereby users get through to HMRC officers with the right level of expertise first time. We have examples where student loan borrowers have been unable to contact the HMRC student loans team to sort out overpayments (which have arisen because of working abroad and completing Self Assessment tax returns, meaning they were being charged repayments twice) as no contact details are published on GOV.UK and the HMRC Self Assessment team were unable to help.
- 7.9. Under 'Being aware of your personal situation' we think the Charter would have a greater impact if there was an aspiration for HMRC to 'put themselves in their customer's shoes' and encourage people to inform HMRC of any circumstances that

might affect their ability to pay or deal with their tax affairs, such as debt issues, poor mental health and physical illness etc. We think this is especially relevant in this time of economic uncertainty where more low-income unrepresented people will need to contact HMRC regarding problems such as tax debt, claiming child benefit or changes to tax credits. This section could be expanded to cover a need to be sensitive to financial difficulties and the link to 'extra help' should address help needed with paying tax debt.

- 7.10. Under 'making things easy', most people expect to be able to email HMRC with questions and to discuss issues. Until HMRC introduce an external email system it is difficult to see how they can aspire to be 'as accessible as possible'. In response to feedback the Welsh Revenue Authority have successfully introduced an email system for technical questions relating to devolved taxes. Revenue Scotland also have email addresses to which queries on the devolved taxes can be submitted, in addition to a contact facility within their Scottish Electronic Tax System (SETS).
- 7.11. Under 'Getting things right' we think the link to the complaints page could be expanded to explain other options which unrepresented people may not know about. This is covered in the current Charter: 'You can also ask someone else to look into an issue on your behalf. If we can't resolve matters between us, you can ask us to work with someone who's not been involved in your dispute'. Users have the right to be dissatisfied and complain and must be made aware of the processes. The Charter should be used as a benchmark in all complaints received and referred to in all responses sent from HMRC.
- 7.12. Crucially, the Charter is more useful if people know about it and the purpose of it. The unrepresented user of HMRC's services is far more likely to be unaware of the Charter than tax agents. HMRC need to consider how to raise awareness of the Charter within 'harder to reach' groups, and it must be available and accessible to all in different formats such as 'easy to read'. We would recommend that the Charter is available in different languages. The awareness and use of the Charter by more vulnerable groups such as low-income individuals will provide credibility in using the Charter to measure HMRC's performance. LITRG is keen to engage with HMRC on this and to continue in encouraging an awareness of the Charter through our four websites¹ which had almost seven million visits in the last 12 months.

LITRG
11 August 2020

¹ LITRG's four websites had 6,953,464 visits between 1 July 2019 and 30 June 2020.