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# HMRC CHARTER

## Response by Association of Taxation Technicians

### 1 Introduction

- 1.1 The Association of Taxation Technicians (ATT) is pleased to have the opportunity to respond to the HMRC consultation document *HMRC Charter*<sup>1</sup> ('the Consultation') issued on 24 February.
- 1.2 The primary charitable objective of the ATT is to promote education and the study of tax administration and practice. We place a strong emphasis on the practicalities of the tax system. Our work in this area draws heavily on the experience of our members who assist thousands of businesses and individuals to comply with their taxation obligations. This response is written with that background.
- 1.3 This response is written without reference to COVID-19 and the massive additional pressure that this will continue to impose on HMRC resources in the coming months. That is simply because we see the objective of the current review as being to determine the design and implementation of the Charter for future and more normal times.
- 1.4 We are aware of other initiatives being undertaken by HMRC which are likely to interact with the Charter review but we have not referred to them in this response. These include the review of powers and safeguards and work on the customer journey in compliance interventions.
- 1.5 In this response, we start with some observations on the key motivators for the current review (section 2) before commenting on HMRC's application of the Charter (section 3) and then finally explaining (in the Appendix to this response) why we think specific amendments to the draft revised wording would be helpful.
- 1.6 Key points in sections 2 and 3 of this response are as follows:
  - We question whether a short document like the Charter could ever set out all relevant standards and values in an accessible manner for the benefit of all the department's customers, staff and stakeholders. We recommend instead that it should include a commitment to consider the implications of the Charter (at both corporate and individual levels) for the wide variety of interactions which arise between the department (whether through its human staff or technological process) and its customers and stakeholders. **[2.3]**
  - We would like to see HMRC's commitment to both higher expectations of performance and the training required to meet those expectations incorporated in the Charter wording itself. **[2.5]**

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<sup>1</sup> <https://www.gov.uk/government/consultations/hmrc-charter>

- For the Charter to achieve its full potential, we think that every new policy proposal needs to be measured within HMRC against each of the Charter principles. **[3.2]**
- We think that the resource implications of the Charter principles need to be considered. **[3.3 and 3.4]**
- We raise the question of the extent to which HMRC's customers can rely upon departmental guidance and contact with the department. **[3.3]**
- We see ongoing training on the implications of the Charter principles as essential. **[3.5]**

## 2 Key motivators for this review

2.1 The introductory sections of the Consultation helpfully note (with our referencing added) that:

- A. There are statutory obligations in respect of the Charter<sup>2</sup>
- B. The ambition of the current review 'is for the revised charter to set out more clearly the experience that we want to deliver to our customers'
- C. The Loan Charge Review recommended that the Charter be reviewed 'to set higher expectations of performance during interactions with members of the public and ensure that staff are offered training on how to deliver it'<sup>3</sup>
- D. The House of Lords Economic Affairs Committee recommended in a Report<sup>4</sup> that the Charter should be 'amended to clarify HMRC's responsibilities towards unrepresented taxpayers including that issues are clearly set out, legislation is explained and rights to review and appeals are made accessible'.

2.2 We see these four points as the key motivators for the current review of the Charter. There is, unsurprisingly, a strong degree of convergence between them. Nevertheless, we think that it is useful to reflect briefly on each of them separately.

2.3 *Motivator A: HMRC's Statutory Obligations*

The statutory requirements for the Charter are as follows (*with emphasis supplied*):

### **"Charter of standards and values**

- (1) The Commissioners must prepare a Charter.
- (2) The Charter must include standards of behaviour and values to which Her Majesty's Revenue and Customs will **aspire** when dealing with people in the exercise of their functions.
- (3) The Commissioners must—
  - (a) regularly review the Charter, and
  - (b) publish revisions, or revised versions, of it when they consider it appropriate to do so.
- (4) The Commissioners must, at least once every year, make a report reviewing the extent to which Her Majesty's Revenue and Customs have demonstrated the standards of behaviour and values included in the Charter." <sup>5</sup>

<sup>2</sup> Section 16A, Commissioners for Revenue and Customs Act 2005

<sup>3</sup> Please see section 2.5 below for the actual wording of section 6.28 of the Independent Loan Charge Review .

<sup>4</sup> Paragraph 160 of [The Powers of HMRC: Treating Taxpayers Fairly](#) (HoL Economic Affairs Committee, 4 December 2018)

<sup>5</sup> [Section 16A](#), Commissioners for Revenue and Customs Act 2005

We note that dictionary definitions of ‘aspire’ range from “direct one's hopes or ambitions towards achieving something” (not much more than wishful thinking) to the more reassuring “seek to attain or accomplish a particular goal”. We think that it is essential for the Charter to convey the latter more positive intention.

More fundamentally, we question how realistic it is to expect a government department with almost 65,000 staff working in a wide variety of different sections and interacting in a wide variety of ways at one time or another with almost the entire population of the United Kingdom to identify which standards and values should be included in the Charter, let alone express them in an accessible manner in a single brief document that would be of value to all of the department’s customers, staff and stakeholders.

This is not to question the importance of identifying the standards of behaviour and values which can properly be expected of HMRC. It is, rather, intended as an encouragement to consider how the statutory challenge delivered to the Commissioners by Parliament can be met in a way which really does provide value to HMRC’s customers, staff and stakeholders and indeed Parliament itself.

In this response, we suggest that the statutory Charter should largely follow its current format and length (or that of the draft revised wording contained in the Consultation) but with the important addition of a commitment to consider its implications (at both corporate and individual levels) for the wide variety of interactions which arise between the department (whether through its human staff or technological process), its customers and stakeholders.

We believe that such an approach, conducted at both an HMRC-wide level and at operational section level, would enable the identification and codification of the relevance and application of the Charter’s headline aspirations about behaviours and values to the wide variety of work situations encountered within the department. We would expect such an exercise to enable the preparation of some form of professional standards manual which would be in the public domain and provide operational guidance. It could also be used within the department as a fundamental part of training and ongoing professional development (CPD). Without such an application of the Charter’s headline wording to the detailed workings of the department, we think that any revision or restyling of the Charter will fail to achieve its potential.

#### 2.4 *Motivator B: HMRC’s Ambition*

Our only comment on HMRC’s expressed ambition for the current review, namely ‘to set out more clearly the experience that we want to deliver to our customers’ is that we think the Charter should set out what HMRC *strive* to deliver rather than merely *want to deliver*.

#### 2.5 *Motivator C: Loan charge review*

The wording attributed in the Consultation to the Independent Loan Charge Review (‘the Review’) is not entirely accurate. The Review did not recommend that the Charter be reviewed ‘to set higher expectations of performance during interactions with members of the public and ensure that staff are offered training on how to deliver it’. Its recommendation (in paragraph 6.28 and with emphasis supplied) was that: “HMRC’s Charter should also be reviewed to set higher expectations of performance during interactions with members of the public, **and to ensure that staff are trained to meet these expectations.**”

Consistent with our comments in 2.3 above, we would like to see HMRC’s commitment to both higher expectations of performance and the training required to meet those expectations incorporated in the Charter wording itself.

We think that it is essential that all HMRC staff are trained (not merely *offered training*) to meet the

department's high expectations of performance. That training needs to focus significantly on the practical application of the Charter to day-to-day work. We think that such training should not be on a *once-and-done* basis (for example, only in the context of staff induction<sup>0</sup> but should be a recurring, compulsory feature of ongoing professional development (CPD). We comment further on this in section 3.4 below.

## 2.6 *Motivator D: House of Lords Economic Affairs Committee comments*

The House of Lords Report recommendation that 'the Charter is amended to clarify HMRC's responsibilities towards unrepresented taxpayers including that issues are clearly set out, legislation is explained and rights to review and appeals are made accessible' appears to require specific reference in the Charter to the explanation of legislation and rights to review and appeal. The proposed revision does not currently make such references. We suggest an appropriate amendment to the *Getting things right* of the Appendix to this response.

## 3 **How HMRC apply the Charter**

3.1 As emphasised in the previous section, we think that the current review will only achieve its objectives if it focuses strongly on the practical application of the Charter within the department. In this section, we suggest a few ways which could assist the greater embedding of the Charter into all departmental business.

### 3.2 *Policy formulation*

It is natural to think of behaviour as a quality which attaches predominantly to the actions of individuals – something for which every individual is personally accountable. It is, however, equally essential for the Charter principles to be applied at a corporate level.

We think that the relevance of those Charter principles which relate mainly to processes (*Making things easy, Getting things right, Keeping your data secure, etc*) is likely to be well recognised at a corporate level in the design of systems and administrative processes. There will in fact very often be mutual benefit for customers and HMRC in applying those principles.

By contrast, the application of the more behaviour-focused Charter principles may be less obviously necessary in the context of policy formulation and/or require consideration of conflicting principles and objectives.

For example, the objectives behind the loan charge were presumably to counter very aggressive tax avoidance, reduce the tax gap and be fair to compliant taxpayers. Given the Government's clear message to promoters and scheme users that "those who use avoidance schemes to try and get out of paying their fair share of tax and NICs should never 'get away with it'"<sup>6</sup>, it is easy to see that the most relevant of the existing Charter principles in the loan charge context was HMRC's commitment to "tackle those who bend or break the rules". It is also easy to see that such a compelling mantra could readily dominate policy decisions and distract from other considerations. Even if there had been a provision in the existing Charter such as *Treating you fairly* (now included in the revised draft wording), it would have been difficult to balance the application of that principle to the position of a loan scheme user with the Charter commitments to tackle those who bend or break the rules and to be fair to compliant taxpayers. But could a moment's reflection on the application of any revised Charter assist the policy process?

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<sup>6</sup> Loan Charge [Policy Paper](#) of 16 March 2016, Chapter 2, paragraph 7

It is worth noting that HMRC's Loan Charge Policy Paper<sup>7</sup> did itself recognise that 'the users of these schemes vary as much as the schemes themselves. They include both employed and self-employed individual contractors, small businesses employing a few staff, and highly paid individuals seeking to avoid large sums of tax and NICs.' If the existing Charter wording had included the (very welcome) revised draft wording about *Being aware of your personal situation*, would that recognition about a wide range of users have identified that some of them were low paid employees who, in extreme cases, were oblivious of the fact that they were using a loan scheme? And would that identification have meant that such low paid and oblivious employees were treated differently from highly paid and knowing users of such schemes? Would the Charter wording have caused policy formation to recognise that a *one size fits all* approach in the legislation would be inappropriate?

For the Charter to achieve its full potential, we think that *every* policy proposal needs to be measured within HMRC against each of the Charter principles. That, we think would be achieved most effectively by someone who has not been involved in the formulation of that policy.

### 3.3 '*Making things easy*'

This element of the Charter needs to be included in the checklist for signing off every new form, procedure and system if it is to be more than a worthy ideal. It is of particular significance to all communications between the department and its customers.

We think that there should be a section in the department's professional standards which explores what this element of the Charter means at a practical level.

It is important to identify how performance against this aspiration can be measured and monitored.

### 3.4 '*Working with you to get tax right*' and '*Getting things right*'

We welcome the very positive tone struck in these two sections of the revised draft wording. For those with long memories, they may prompt nostalgic recollection of the abundant helpfulness of Inland Revenue staff at public counters.

The risk in adopting such a positive tone is that it creates an increasing gulf between expectation and reality. The indication 'We will .....work with anyone you've asked to act for you' ignores the fact that systems are increasingly being designed on the apparent assumption that the customer will not ask anyone to act for them. Examples here include the Trust Registration Service and the reporting of residential capital gains. We appreciate that legacy systems may be unable to cope with new demands but it is easy (if completely wrong) to conclude that no-one within HMRC is noticing the mis-match between Charter aspiration and reality.

We also think there is a risk of over-promising. Will HMRC ever have sufficient resources to deliver on the aspiration to 'help make sure you get any benefits, tax credits, refunds or other support you can claim'? Members report that there appears to be insufficient training of HMRC officers who deal with Tax Credits. That is frustrating for claimants and must be demoralising for the officers concerned.

We wonder whether consideration has been given in the drafting to the extent to which a customer can actually rely on any such help received from HMRC. Whether it is provided in the form of guidance or in the course of a telephone conversation, digital chat or even correspondence, what reliance can a customer place on what they think that they have been told? If the customer's actions (based, as they understand it, on that

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<sup>7</sup> *ibid*, Chapter 1, paragraph 3

help) are subsequently brought into question, they can find that help rather less concrete than they imagined. For example, GOV.UK guidance may have over-simplified an aspect of law. Or an HMRC officer may have given an opinion on something without (for whatever reason) a full understanding of the facts. In either situation, the customer may find it difficult to demonstrate that their actions were reasonable.

In some situations, it could be helpful if customers were at least provided with some record of their request/search for advice and how they were helped at the time. However, that itself carries its own risk as identified in the tribunal decision in [Westow Cricket Club](#) TC/2015/07158 where the tribunal with some obvious reluctance found that the village cricket club had read more into a reply from HMRC than was intended and was denied a reasonable excuse defence because it had certified that its premises would be used for a relevant charitable purpose when its status was in fact that of a Community Amateur Sports Club and not that of a registered charity.

We do not think that a complex and important topic such as reliance on guidance provided by or advice received from HMRC can be resolved by a few words in the Charter but we do think that the application of the Charter's principles require the department to ensure so far as possible that customers know whether and, if so, the extent to which they can place reliance on what they have been told. Customers require this in order to have certainty or at least a degree of certainty when dealing with their tax affairs.

Where customers have reasonably placed reliance upon guidance received (in whatever form) from HMRC, we think that alternative avenues for resolving the consequences should be explored before allowing the related appeal to proceed to tribunal.

The aspiration *Working with you to get tax right* has particular significance in relation to new departmental initiatives. A sub-set of this aspiration should be to ensure that new initiatives are only introduced after they have been successfully tested and proven and if there are adequate resources to support their successful introduction. Members referred to both RTI and MTD as examples of major initiatives where HMRC's testing and support resources seemed to be inadequate.

### 3.5 'Being responsive'

There appears to be a significant difference between the aspiration in the revised draft to be responsive and the reality in some areas of the department's work. Questions that are asked of HMRC in order to ensure that tax responsibilities are fully met are too frequently met with the response that the position is covered in published guidance and/or that there is no uncertainty. There may indeed be no uncertainty in the mind of the officer but, had there been no uncertainty in the mind of the questioner, no question would have been asked.

Areas of work where customers often need to establish greater certainty include VAT (for example in relation to land & construction, food, health & welfare and TOGC). It is unsurprising that customers make many non-statutory clearance applications to HMRC in relation both to VAT and PAYE/NIC. HMRC's customer is, in many of these cases, simply acting as an (unpaid) agent for HMRC but they (rather than HMRC or the third party) are likely to incur liability if they make a mistake. It is reasonable in a business context for an agent to expect co-operation from their principal.

We appreciate that the mismatch between aspiration and reality may well be a resourcing issue but the situation has existed for so long in some areas that there appears to be no awareness within the department that everyday practice is significantly out of line with the existing Charter's aspirations to *provide a helpful*,

*efficient and effective service and make sure that you are dealt with by people who have the right level of expertise.*

The department's apparent inability to deal adequately with legitimate questions - which in many cases are asked in order to avoid situations of non-compliance – undermines confidence.

Recurring delays in routine processing (for example of repayment claims) can give the impression that a pattern of recurring delay can somehow exempt the next delay from qualifying as unresponsive.

If resourcing is indeed the key issue, should not the Charter be used to support Spending Review bids?

### 3.6 *Applying the Charter aspirations at divisional level*

In section 2.3 above, we comment on the need to identify and codify the relevance of the Charter aspirations within the wide variety of work situations encountered within the department. By way of example of how this might work in a particular area of HMRC, we take the section of the revised draft wording entitled *Treating you fairly* and consider its application in the context of HMRC's compliance work.

The statement 'We trust you are telling the truth, unless we have good reason to think you're not' has significant implications in that context. In the absence of good reason to think otherwise, should an officer persist in requiring a particular form of evidence when the taxpayer has provided alternative evidence which supports their account of events? Should the taxpayer's burden of proof be to the civil standard (balance of probabilities) which would apply at tribunal, or is an officer entitled to reject evidence which does not meet some higher but unidentified standard of proof?

How does an officer's overbearing behaviour which might be seen by a taxpayer as coming very close to being threatening sit with the statement 'We work within the law to make sure everyone pays the right amount of tax and gets their benefits and other entitlements'?

The difficulty in all these situations is not that the hypothetical officer is trying to be unfair or to operate in a manner which is inconsistent with the Charter. It is that they understand their primary role to require them (adapting the revised draft wording) to take firm action against a taxpayer whom they believe to be part of the minority who bend or break the law by not paying their tax. In doing so, they have not fully appreciated the demands made upon them by the Charter's principle of respect.

It is easy to see why the Charter is unlikely to be at the forefront of the mind of someone who for the last twenty years has seen closing the tax gap as the reason for getting up in the morning unless their ongoing training has also repeatedly required (and indeed challenged) them to explore how the Charter should influence their behaviour.

### 3.7 *Measuring and monitoring performance against the Charter*

In section 2.3 above, we recommend the inclusion in the Charter of a departmental commitment to consider the Charter's implications (at both corporate and individual levels) for the wide variety of interactions which arise between the department (whether through its human staff or technological process), its customers and stakeholders. Where relevant, that review should identify targets for performance against the Charter. We believe that this would assist the identification of measureable performance criteria.

There are many areas of HMRC work where existing statistical data could assist the measurement and monitoring of performance and also demonstrate transparency. Much of that data is readily accessible – for

example the [Monthly Performance Report](#) which provides very useful data concerning response times to customer as well as customer satisfaction levels. Consistent with the Charter objectives, we think that it would be helpful if the performance report was accompanied by commentary on adverse variances and an indication of time-based measures for their correction. Such additional transparency could encourage suggestions which might help to address the performance issues.

Some potentially useful HMRC data is available (in theory) but not easily accessible. Mention should be made here of the search facility on the GOV.UK page [Statistics at HMRC](#) where the section *Search HMRC statistics* encourages the reader to “Use the [document search](#) [link provided] to find statistics reports and documents that HMRC has published (including guidance).” The link in question then responds with “The page you’re looking for cannot be found.”

Members have reported the apparent disappearance of some data that was previously available (at least at meetings with HMRC). They have given the example of statistics on clearance applications in relation to VAT and PAYE/NIC. HMRC previously (until four years ago) provided statistics showing the subject categorisation of clearance applications. Availability of that data could be useful in identifying areas where expanded guidance or more training of officers might improve achievement of the Charter aspirations.

#### 4 The revised draft wording

- 4.1 The Appendix to this response comprises a tracked copy of the revised draft wording together with brief explanations of our suggested changes and comments.

#### 5 Contact details

- 5.1 We would be pleased to join any discussion of this consultation. Should you wish to discuss any aspect of this response, please contact our relevant Technical Officer, Will Silsby on **07970 655813** or [wsilsby@att.org.uk](mailto:wsilsby@att.org.uk).

#### 6 Note

- 6.1 The Association is a charity and the leading professional body for those providing UK tax compliance services. Our primary charitable objective is to promote education and the study of tax administration and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

Our members are qualified by examination and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date. Members may be found in private practice, commerce and industry, government and academia.

The Association has more than 9,000 members and Fellows together with over 6,000 students. Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.



## Appendix: Tracked copy of the revised draft wording

### Revised HMRC Charter (draft)

#### ***Working with you to get tax right***

HMRC is here to collect the tax that pays for the UK's public services. We do this by working in partnership with you.

We will help you meet your tax responsibilities and work with anyone you've asked to act for you or help you. We will also help make sure you get any benefits, tax credits, refunds or other support you can claim. However, we will take firm action against the small minority who bend or break the law by not paying their tax.

*The insertion of 'or help you' is intended to make it clear that HMRC can also work with someone other than a professional agent. It is also less formal language.*

*We think that this whole paragraph needs reconsideration. It is currently trying to convey too many distinct messages:*

- (1) "We will help you meet your tax responsibilities"*
- (2) [You can ask someone else to help you]*
- (3) [That could be a friend or family member or it could be an adviser]*
- (4) "We will also help make sure you get any benefits, tax credits, refunds or other support you can claim".*
- (5) "We will take firm action against the small minority who bend or break the law by not paying their tax".*

*Messages (1) and (4) follow logically from the first paragraph in the **Working with you to get tax right** section.*

*Messages (2) and (3) are implied rather than spelt out clearly. They are conveyed more explicitly in the existing version – although the opening phrase used there (We'll respect your wish to have someone else deal with us on your behalf, such as an accountant or a relative.) is a bit over-formal.*

*Mixing (1) and (4) with (2) and (3) could suggest that it was more normal than not to require the assistance of a friend or agent in any dealing with HMRC. We think that it would be better for the whole Charter to be written on the basis that its reader is an unrepresented customer but to have a specific section recognising the possible involvement of a third party and the related need for appropriate authorisation.*

*Message (5), assuming it needs to be said in the Charter, would be better placed elsewhere. It strikes a jarring note in the opening section of the proposed draft alongside assurances of help.*

## What ~~we want~~ our service ~~is to be~~ all about

### **Making things easy**

We aim to ensure our services are as accessible as possible and that it is easy, quick and convenient to deal with us.

### **Getting things right**

We aim to give you ~~up-to-date~~, accurate, consistent and clear information. This will help you meet your obligations, understand your rights ~~and the relevant legislation~~ and what you can claim. When we ask for information, we rely on you to give us full, accurate and timely answers. ~~If you disagree with us~~ ~~In the event of disagreement~~, we will inform you about options available to you ~~(including rights to review and appeal)~~ and work with you to reach an appropriate outcome quickly and simply. If you are not satisfied with the service you have received, we will explain how you can make a complaint and deal with it quickly and fairly. [Link to complaints page.]

The amendment to *What ~~we want~~ our service ~~is to be~~ all about* is intended to sound less like wishful thinking and make a clear statement of HMRC's intent.

The highlighting of accessible as possible and that it is easy, quick and convenient to deal with us is simply to note the need for links to relevant guidance on accessibility and contacting HMRC with particular focus on customers with additional needs (including how to obtain content in alternative formats).

The insertion of '~~up-to-date~~' is to emphasise the importance of information being current. As an example, members have mentioned the significant time lag that arose in updating the website for the changes to capital allowances for cars with effect from April 2018.

The insertions of both '~~and the relevant legislation~~' and '~~(including rights to review and appeal)~~' are intended to meet the House of Lords recommendation.

The amendment from '~~If you disagree with us~~' to '~~In the event of disagreement~~' is intended to express the possibility of disagreement more neutrally.

The highlighting of the 'If you are not satisfied' sentence is to question whether it belongs in this section which otherwise appears to relate to technical disagreement rather than a concern about service.

The 'can make a complaint' link is useful. The linked page sensibly offers online as the first route for a complaint but then indicates that a Government Gateway user ID and password are needed – without providing clear indications of how those are obtained or what alternatives are available. More fundamentally, we seriously question whether requiring a customer to jump through a Gateway in order to make a complaint is a hallmark of an organisation which aspires to get things right, be responsive, etc. It looks rather more like a complaints-prevention measure.

The addition of '*and deal with it quickly and fairly*' simply reinstates the existing Charter wording.

### **Being responsive**

When you get in touch with us, we aim to answer your questions *promptly* and resolve things first time, or as quickly as we can. We will also explain what happens next and when you can expect a response from us. If we make a mistake, we will put it right as soon as possible.

The insertion of '*promptly*' is simply to indicate a timeframe.

### **Treating you fairly**

We work within the law to make sure everyone pays the right amount of tax and gets their benefits and other entitlements. We *will* trust you are telling the truth, unless we have good reason to think you're not.

The highlighting of **Treating you fairly** is to flag that somewhere in the Charter (if not here, in Respect?) there should be a commitment to the practice of Diversity, Equality and Inclusion policies.

The word '*will*' is inserted for consistency of style with the other sections of the draft.

### **Being aware of your personal situation**

We will listen to your worries and answer any questions clearly and concisely. ~~We will be mindful of your wider personal situation, including offering you extra support.~~ *If we know that you have additional needs, we will consider offering you extra support.* [Link to extra support page.]

The amendment from '*We will be mindful of your wider personal situation, including offering you extra support*' to '*If we know that you have additional needs, we will consider offering you extra support*' is intended both to make the meaning clearer by using more direct language and also to prompt someone with particular circumstances to bring them to HMRC's attention.

The **link** is highlighted simply to check how someone who was digitally excluded and reading the Charter in hard copy would be able to obtain the linked information.

*As a general point, we think that greater recognition should be given throughout the Charter to the many who are digitally challenged if not actually digitally excluded.*

### **Keeping your data secure**

We will protect information we hold about you and treat it as **private and confidential**. And we will always use that information fairly and lawfully.

*'Keeping your data secure' is highlighted to check whether the section should also refer to the rights of a taxpayer to know what information is held about them.*

*Does 'private and' add anything to the word 'confidential'?*

### **A word about respect**

We will always treat you in line with our values of respect, professionalism and integrity. Our employees are people too, so please treat them in the same way. **We take any threats, intimidation or harassment very seriously and will take appropriate action against any behaviour of this type.**

*The highlighting of the **threats, intimidation or harassment** sentence is to question whether (if the sentence is needed) it is right to make it the final sentence of the Charter. It seems to detract from the generally reassuring tone.*

### *Making this Charter work*

*We are a large organisation with an enormously wide range of functions and responsibilities. We undertake to identify and keep under review how the principles of the Charter apply in all the various work settings and interactions.*

*If you have suggestions as to how we can improve our Charter performance, please contact us at: [\[Relevant Link\]](#)*

*This additional section follows our suggestion in section 2.3 of our response that the Charter should include a commitment to consider its implications (at both corporate and individual levels) for the wide variety of interactions which arise between the department (whether through its human staff or technological process), its customers and stakeholders.*

*The inclusion of an invitation to make suggestions about performance against the Charter is intended to encourage real engagement rather than simply to provide a comfortable closing section.*

**End of Appendix**

**The Association of Taxation Technicians**

**13 August 2020**