



## Principles of tax digitalisation

A digitalised tax system should:

### **1. Enhance existing processes**

Digital systems should build on and enhance the functionality of any manual or legacy IT systems, providing an improved range of services and user experience whilst reducing the capacity to make mistakes.

### **2. Be cost and resource efficient**

Digitalisation should reduce the overall resourcing requirement of tax administration and collection, when the position of all participants (including taxpayer, agents and HMRC) is considered. It should not impose undue additional costs or administrative burdens on taxpayers and agents without a demonstrable benefit.

### **3. Be secure**

Digitalisation should ensure taxpayers' data is kept securely and its integrity maintained, while avoiding insurmountable identity verification and access barriers.

### **4. Be integrated & adaptable**

Related systems should interact seamlessly, with a single point of entry and automated data flows. They should be flexible enough to accommodate future legislative and technological changes.

### **5. Accommodate Agents**

Agent access and functionality should mirror that of taxpayers themselves, whilst respecting existing authorisations and providing a practical, consistent process for new authorisations.

### **6. Be simple, tested & co-created**

New systems and processes should be designed from all users' perspectives, in partnership with users and developers. Adequate time should be allowed in the policymaking process for testing and implementation, with checkpoints to ensure that the desired outcome will be achieved.

### **7. Accommodate accessibility requirements**

No-one should be left behind because a digital system cannot accommodate their characteristics or accessibility needs – for instance impaired vision, physical difficulties or cognitive impairments. Those who cannot interact digitally should have a viable alternative.