

Dear Sirs

By Email

The Institute of Payroll Professionals (IPP) was established in September 2006 following a re-branding of the Institute of Payroll and Pensions Management (IPPM). Since 1985, our primary aim has been to raise the standards of professionalism across the payroll industry and, by doing this, elevate the standing and profile of the profession. The IPP currently represents the views of its 5,000 members and works with a number of Government departments, such as HMRC, DWP, BERR formerly DTI and the ODPM.

The Mission of the IPP is to raise the contribution of payroll and pension professionals to organisations by:

- Improving technical skills and practical experience
- Working with Government to ensure practical implementation of relevant legislation, and
- Promoting the highest standards of professional conduct

The Institute, through its Policy team headed by Karen Thomson, has been responding to consultation documents and attending consultation meetings for more than 12 years. In addition, the IPP makes regular representation to Government departments on current and/or proposed legislation and procedures that are impracticable or inequitable for employers which, in turn, could have a knock-on effect on Government departments.

As a result of this sustained effort over the last decade, we have created sound working relationships with DWP, HMRC and other Government departments.

The IPP are grateful for the opportunity to comment on the consultation for the TaxPayer Charter. We are pleased to be able to feed into the policy and operational changes that arise from this consultation, and hope that this written response will form the basis of an ongoing relationship with HMRC.

Yours faithfully

Diana Bruce  
Policy Liaison Officer

Should you require clarification of any of the points that have been made in this response, please do not hesitate to contact me or one of the members of the Policy and Research Team.

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## IPP Member Survey response to HMRC Charter final consultation

### Introduction

The IPP surveyed the membership in response to the HMRC Charter final consultation in order to collect their views. Please find below a summary of responses and also the full detailed response which is in line with the questions laid out in your consultation document. Below each question table please note that individual member comments are included.

### Summary

All members surveyed thought that the draft contained the right material to stand alone as a single accessible document, setting out the rights and responsibilities of individuals and businesses. The majority of members agreed that the draft Charter had the right emphasis on being relentless in dealing with those who try to cheat the system. However the comments given indicate that some members would like equal emphasis on treating people fairly and have a clear definition of the rules.

38% of members thought there would be an advantage in supporting the Charter with additional, more detailed information. Comments included: More detail about action against cheats for individuals and companies; More specific information to be detailed for support, much like a SLA; If it is too detailed people won't read it - it needs to be simple and direct; Service standards e.g. time for written response, complaints; To include that HMRC may prosecute if they deem it necessary.

81% of members agreed that the draft Charter is in line with their views on what it needs to contain. The remaining 19% did not give an opinion.

With reference to the questions regarding Appendix B, the majority agreed that the draft Charter was sufficient; however comments indicate that it is important that HMRC listen to their point of view, understand their affairs, and be sympathetic to their needs and to clearly explain what they need to do (Appendix B, C).

Additional comments clearly state that a small percentage of members think that they should take responsibility for finding out about their tax and benefits (Appendix B, F).

When asked if there were any further activities that would be useful for HMRC to undertake to increase public awareness of the Charter, there was one response; Advertise the new Charter – maybe in the same way as they (HMRC) advertise self-assessment.

Full Survey Response		
Chapter 2 A Draft Charter for HMRC Question 2.3 <b>Does this draft contain the right material to stand alone as a single accessible document setting out the rights and responsibilities of individuals and businesses?</b>		
Answer Options	Response Frequency	Response Count
Yes	100.0%	21
No	0.0%	0
Comments		1
<i>answered question</i>		<b>21</b>
<i>skipped question</i>		<b>0</b>

Comments:

- Sort of - I think it needs to be amended to be more specific about individuals and Employers.

Question 2.4 <b>HMRC recognise that you want them to be relentless in dealing with those who try to cheat the system. Does the draft Charter have the right emphasis on that point?</b>		
Answer Options	Response Frequency	Response Count
Yes	81.0%	17
No	19.0%	4
Comments		5
<i>answered question</i>		<b>21</b>
<i>skipped question</i>		<b>0</b>

Comments:

- Needs to be a separate section to emphasise.
- And the right emphasis on treating people fairly.
- I feel that the use of the word relentlessly in the first section is perhaps rather overbearing and should be tempered.
- I think that the main focus of a charter should be on positive messages which this does, but also clearly defines that those who don't adhere to the rules will be pursued and punished.
- I think there should be more detail about this i.e. what action will be taken etc.

Question 2.5 <b>Do you think that there is an advantage in supporting the Charter with additional, more detailed information? If so, what kind of information would you want to see?</b>		
Answer Options	Response Frequency	Response Count
Yes	38.1%	8
No	61.9%	13
Comments		8
<i>answered question</i>		<b>21</b>
<i>skipped question</i>		<b>0</b>

Comments:

- More details about action against cheats both as in individuals and companies.
- More specific information could be detailed for support, much like a SLA.
- If it is too detailed people won't read it - it needs to be simple and direct. Also if it is too detailed people will perceive that they have 'get-out' clauses. Keeping it simple keeps it unequivocal.
- I think the charter should be more of a high level document and not get too bogged down in the detail.
- As with some of the examples on the HMRC website - there are examples of how two very similar situations may be judged differently based on the individual cases - something of this kind would aid understanding in how certain aspects of people adhering to the rules or not will be treated.
- Service standards e.g. time for written response; complaints.
- I would like the Charter to include that may prosecute if they deem it necessary.
- Detail on who to contact, rules, deadlines etc.

Chapter 3 A Draft Charter for HMRC Question 3.10 <b>Do you agree that the draft Charter is in line with your views on what it needs to contain?</b>		
Answer Options	Response Frequency	Response Count
Yes	100.0%	17
No	0.0%	0
Comments		0
<i>answered question</i>		<b>17</b>
<i>skipped question</i>		<b>4</b>

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Question 3.11 <b>Are any of the statements in Appendix B more appropriate to the draft Charter than those currently included?</b>		
Answer Options	Response Frequency	Response Count
Yes	43.8%	7
No	56.3%	9
Comments		6
<i>answered question</i>		<b>16</b>
<i>skipped question</i>		<b>5</b>

Comments:

- HMRC expects point E
- I think they are as appropriate - individuals are usually very worried about the ramifications of making mistakes - these points may allay those fears
- Use C
- The final statement about taking responsibility for finding out about tax and benefits
- Be responsible for completing and submitting your returns with true and up to date information
- C

Question 3.12 <b>Are there any statements in Appendix B which should be added to the draft Charter because they are not sufficiently covered by the current draft?</b>		
Answer Options	Response Frequency	Response Count
Yes	31.3%	5
No	68.8%	11
Comments		3
<i>answered question</i>		<b>16</b>
<i>skipped question</i>		<b>5</b>

Comments:

- Add H
- The final statement about taking responsibility for finding out about tax and benefits
- C

<b>Question 4.4</b>	
<b>Please comment if there are further activities you think it would be useful for HMRC to undertake to increase public awareness of the Charter.</b>	
<b>Answer Options</b>	<b>Response Count</b>
	1
<i>answered question</i>	1
<i>skipped question</i>	20

Response:

- Advertise the new charter - maybe in the same way as they advertise self-assessment?