Welsh Revenue Authority’s Charter

General Features

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The Welsh Revenue Authority (WRA) recently published its Charter of Standards and Values and their Corporate Plan for 2018-19. The Charter was subject to a consultation which the Low Incomes Tax Reform Group (LITRG) responded to.

Although the first taxes to be devolved from April 2018 are not taxes within LITRG’s sphere of interest (Land Transaction Tax and Landfills Disposal Tax), we responded to the consultation as it is important to continue to work with the WRA to develop their Charter especially as more taxes will be devolved which may affect low-income households, such as the partial devolution of income tax.

The WRA’s Charter differs from HMRC’s and Revenue Scotland’s charters as it has been designed to show ‘shared standards, values and behaviours’ instead of distinguishing between the responsibilities of the taxpayer and that of the WRA, which understandably can be very different. We raised this concern in our response and we are pleased that it is planned that the Charter will be expanded to link to examples which will highlight the different responsibilities of the WRA and the taxpayer. LITRG have offered to help the WRA develop these examples over the next few months.

The approach the WRA has taken regarding the development of this Charter is very encouraging: the WRA have tried to engage with many different groups of people and organisations, have taken on board feedback regarding the Charter and discussed the changes since the original draft.

The ATT, CIOT and LITRG have had regular discussions with the WRA during and following the Charter consultation and have found the WRA open to suggestions about the Charter and keen to work with interested parties to develop it further. You can register an interest in this on the WRA’s website.

It is reassuring that the WRA have taken on board a number of suggestions that LITRG proposed as part of our consultation response.
For example, we suggested that the Charter be amended to reduce the emphasis on only using digital services and acknowledge that there will be some people who will have to use alternative methods when dealing with the WRA because of age, or disability, or lack of broadband services, or any other reason. Other recommendations which have been implemented include explaining that all parties (including agents and taxpayers' representatives) can use the Charter and that taxpayers should take 'reasonable care' to avoid mistakes.

LITRG will continue to work with the WRA to help develop the Charter and any guidance which will be used by unrepresented low-income taxpayers. We welcome that the WRA is encouraging feedback on the Charter to see how it can be improved and to measure how successful it is.