HMRC’s Guidance Strategy Forum

General Features | Personal tax

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GOV.UK guidance structure, how updates to guidance are made and reliance on guidance were examined in HMRC’s Guidance Strategy Forum in January.

CIOT and LITRG continued their longstanding engagement on guidance issues with HMRC and the Government Digital Service (GDS) at the second meeting of HMRC’s Guidance Strategy Forum in January. The discussion focused on three areas.

Structure of guidance

GOV.UK guidance falls broadly into three management layers:

- mainstream content (GDS administrated);
- technical content for those with particular circumstances and/or previous knowledge of a subject (HMRC administered); and
- HMRC manuals (HMRC administered).

We have emphasised the need to link the different layers so a user can move seamlessly to more detail where needed and not be misled by a simplified position. Work is underway to improve the ‘user journey’ – making use of newer technologies such as interactive decision-based guidance and YouTube videos. HMRC are interested in views on how these are working.

How guidance is updated – ‘change notes’

Updates to mainstream content are not displayed on the page. In the case of technical content and HMRC manuals, major changes to guidance are recorded via a ‘change note’ generated either by HMRC’s content designers or by the ‘owner’ of the manual. Major changes are those that, for instance, add new information that means a user has to do something differently or tells a user something new, or removes guidance that is out of date or misleading. These changes are included in ‘Daily

update from GOV.UK' emails to alert users to the change.

HMRC welcome feedback on the process and/or the standard for writing change notes set out in the GOV.UK content design guidance at tinyurl.com/y2d8kjxy.

The CIOT are feeding back with examples of important changes that have not been identified as a major change to contribute towards a more consistent approach and ensure the system works as intended.

Reliance on guidance

HMRC pointed to the statement shown at: tinyurl.com/yz9s8wx7 and confirmed this is the public facing summary of legitimate expectation applying across HMRC guidance and any HMRC representation; for example, Self-Assessment notes, phone calls, etc.

The CIOT has suggested that this statement should be much more visible and easier to find. It is unlikely to be widely known to tax agents and advisers because there is no obvious route to finding it or even to coming across it as part of a search. The guidance was published some time ago (in March 2009) and does not appear to have been updated. Much of the document seem to be focused on clearances or rulings rather than wider guidance; there is little recognition of its application to the different types of guidance such as manuals, mainstream guidance, interactive guidance, webinars and answers to queries given by HMRC in webinars. In relation to the section on incorrect advice or information, the question of penalties and interest is not addressed. Links to related content is limited to VAT related content; we suggest the links need to be expanded to direct tax related content.

Please send any feedback on this page or the other aspects of the guidance on tax to technical@ciot.org.uk.