Minimum standards for new digital systems and digital forms

General Features



18 September 2023

The CIOT has developed a set of minimum standards that should be applied when HMRC are developing new digital systems or introducing new digital forms.

As the level of digital interaction with HMRC continues to increase, it has become increasingly necessary to think about how these systems and processes should be developed, and to identify what functionality they need, and why. Recent experiences of stand-alone systems such as the CGT property reporting service and income record viewer, and interactive forms with limited functionality, have demonstrated that poor design can lead to significant implementation problems.

Minimum standards for the introduction of new HMRC digital systems

We identified what we believe are the minimum standards which should be applied by HMRC when developing new digital systems to be used by taxpayers and agents. In this regard, we focused on digital systems and processes by which taxpayers and agents interact with HMRC to fulfil their tax obligations.

We identified 14 relevant factors as follows:

1. Policy development should consider the extent of digitalisation required to deliver it.

2. Consultation and testing of the digital system before its use becomes mandatory.

3. The new digital system has at least the same level of functionality as the system it replaces.

4. Interaction with existing HMRC systems is maximised.

5. Guidance is available on how to use the new digital system before it goes live.

6. The digital system should keep pace with legislative and policy changes.

7. The new digital system should respect existing agent authorisations, and that a taxpayer may use different agents for different taxes/obligations.

8. Agent access should keep pace with that for taxpayers themselves.

9. Agent functionality should mirror that for taxpayers themselves.

10. HMRC staff are adequately trained and available to provide on-the-spot assistance.

11. HMRC, taxpayers and agents should see the same information.

12. New digital systems should work for all affected taxpayers.

13. Non-digital processes should be available for those who cannot interact digitally or find it difficult to do so.

14. Accessible versions or characteristics of digital systems should be available for those with particular needs.

The full document, which includes a narrative to explain the importance of each of the characteristics, can be found at: tinyurl.com/ymck9j62.

Minimum requirements for HMRC digital forms

Similar to the above, we identified what we believe are the minimum standards which should be applied by HMRC when developing new digital forms to be used by taxpayers and agents. Here, we mean forms that have to be completed and submitted online, rather than forms which are available online, but are printed off and submitted by post.

We identified 18 factors relevant to the development of the form, its completion, its submission, and suitable alternatives:

1. Consultation and testing with a range of potential users of the form.

2. Government Gateway status.

3. Allow time for familiarisation.

4. A list of information required to complete the form.

5. Clear instructions for completing the form.

6. The ability to save and return to a part-completed form.

7. The ability to amend an entry.

8. The ability to upload attachments or provide additional explanations.

9. Sufficient character spaces to meet the requirements of the form.

10. The ability for an authorised agent to complete the form on behalf of the taxpayer.

11. The ability to save a completed form.

12. The ability to print a completed form.

13. The ability for the digital form to correctly compute the tax due.

14. Clear messaging to explain what submission of the form means.

15. The ability to capture a copy of the submitted form.

16. A digital receipt or equivalent proof of submission.

17. Non-digital versions of forms for those who cannot interact digitally or find it difficult to do so.

18. Accessible versions of digital forms for those with particular needs.

Again, the full document includes a narrative to explain the importance of each of the characteristics, and can be found at: tinyurl.com/ye22zhtj.

We have shared these documents with HMRC as part of responses to consultations and ongoing engagement, and will continue to press for these minimum standards to be met. If you have any comments on particular forms or systems that would benefit from the application of these or any other standards, please send suggestions to technical@ciot.org.uk.

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