Archiving of HMRC manuals

General Features **Management of taxes**



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Several HMRC manuals have recently been subject to review by HMRC, with a view to moving ‘operational’ content out of the public domain and onto HMRC’s internal guidance platform, Ocelot.

HMRC say that Ocelot is more user-friendly for caseworkers, setting out information on a single platform with task-based procedural guidance that is easier to follow than the manual format. In addition, HMRC say that some manual content is duplicated on other parts of GOV.UK and this causes confusion for users.

However, stakeholders have expressed concern that moving manual content out of the public domain is contrary to the principles of transparency that led to their original publication in the mid-1990s. It also makes it more difficult to hold HMRC to account and ensure that their own processes are being followed consistently, which in turn risks damaging trust.

This work began earlier this year with some of the operational content within HMRC’s Compliance Handbook. External stakeholders were initially made aware of

this work through the Guidance Strategy Forum and were invited to attend a bespoke meeting in March to discuss the content which had been earmarked for removal in more detail – specifically on compliance checks (CH200000 onwards) and charging penalties (CH400000 onwards).

HMRC have been keen to stress that, in their view, the content being considered for archiving from the public domain does not include any technical content that explains HMRC's understanding and interpretation of relevant tax legislation, or any operational content which might be considered to be useful externally. For example, page CH409000 discusses a purely internal process on how to change a penalty decision on HMRC's systems. However, the rationale for other pages is less clear – for example, the content on CH229300 discusses timescales for HMRC to comply with various aspects of a compliance check. This would undoubtedly be useful to a taxpayer or adviser involved in such a check.

In principle, we do not object to a careful excision of content which plainly could not be of any external benefit, in agreement with external stakeholders. However, following the work on the Compliance Handbook, several other HMRC manuals appear to be in line for this kind of 'streamlining'. For example, some weeks ago a banner appeared on the Debt Management and Banking Manual saying that the 'majority' of the manual would be archived on 1 July 2024, with an invitation for users of the manual to email HMRC if there is content which isused regularly. Thankfully, this work has now been paused, but it is concerning that HMRC appears to be basing their archiving decisions on whether manual users spot the banner, take the time to review the manual and write to HMRC explaining the parts which are used regularly and why. Even if a user does this, it would not be possible to anticipate every possible situation where the manual content might be useful. What conclusion will HMRC draw regarding parts of the manual on which it receives no feedback?

We are also aware that archiving is happening in respect of other manuals. For example, information in the Compliance Operation Guidance Manual regarding employer responsibility to operate PAYE was removed on the basis of duplication, but the pages which were removed were more useful than the material in the PAYE Manual which remained. Certain parts of the Pensions Tax Manual have also been archived recently, but they are still needed because of transition points. Although earlier versions of the manual are available through the National Archives, it would be far more helpful for HMRC to provide a direct link to the archived material from

the relevant page.

CIOT and LITRG are continuing to raise these concerns with HMRC through the relevant forums. Meanwhile, please do get in touch with any specific examples or feedback on this topic so we can consider this in our representations.

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