

Spotlight on the Issues Overview Group

Briefings



23 October 2024

The Issues Overview Group is a joint forum of professional bodies and HMRC, which aims to address widespread operational issues with HMRC systems or processes. Typically, these will have been first reported on HMRC's online Agent Forum.

The Issues Overview Group meets roughly every two months, but will also meet on an ad hoc basis with HMRC experts on specific topics of concern.

The ATT and CIOT are each represented on the group by one member in practice and one member of staff. Our members in practice are Senga Prior, President of ATT and the ATT Technical Steering Group Chair (representing the ATT, obviously!), and David Jeffreys, a Chartered Accountant and Chartered Tax Adviser based in Cambridgeshire representing CIOT.

Interaction with the Agent Forum

The main route for identifying and escalating widespread problems to the Issues Overview Group is via the Agent Forum. The forum is moderated by HMRC and is open to tax agents with professional qualifications, including ATT and CIOT members.

Once registered on the forum, agents can post queries about HMRC systems or processes that they come across in day-to-day practice, contribute supporting evidence where an issue has already been raised, and search to see if other agents have experienced similar problems or found a solution.

Issues Overview Group members monitor the Agent Forum for potentially widespread issues that need to be escalated further within HMRC or highlighted to agents who are not on the forum.

Current issues

The Issues Overview Group, like Working Together, which predated it, has often been described as trying to help get rid of 'grit in the system'. Current sources of grit discussed at our October meeting included:

- a backlog in the processing of 2022-23 returns;
- tax returns with marriage allowance claims falling out of automation;
- email acknowledgements from HMRC which cannot be linked to a client; and
- address matching issues preventing self assessment registrations.

Interaction with the Representative Bodies Steering Group

The Issues Overview Group reports to the Representative Bodies Steering Group (RBSG), which we covered in the June 2024 edition of Tax Adviser (see tinyurl.com/y3dphky7). If we are unable to get an issue resolved at the Issues Overview Group level, then we can escalate issues to RBSG and put our case to senior HMRC management.

Challenges

The work of the Issues Overview Group is important, as better systems lead to better outcomes (and lower costs) for taxpayers, agents and HMRC. However, the Issues Overview Group has many challenges, with several of the issues on our list being longstanding and costly to fix. Part of our role is to help HMRC to ensure that the

appropriate issues are addressed when there is limited funding.

A further challenge is ensuring that we have enough good quality evidence of issues that HMRC can follow through. For example, to follow up a problem on a phone line, HMRC needs the number dialled to/from and the time of the call. For systems problems, screen shots are very helpful.

In recent months, usage of the Agent Forum has dropped significantly, and we know that some members have been disappointed with the responses they have received to their queries, including where HMRC has blocked their posts. However, the forum is the primary route for agents to share concerns directly with HMRC and other agents, and we are continuing to press HMRC for improvements. So we would encourage members to persevere – and report any concerns with responses on the forum to us.

Positives

HMRC tells us that the backlog of 2022-23 returns is now much reduced, and we are pressing it to investigate how and why the backlog built up, in an attempt to avoid a repeat in future years.

Following work by the Issues Overview Group, HMRC is working hard to communicate workarounds to help returns with marriage allowance claims falling into manual processing queues. We also believe that progress is being made in addressing a systems flaw which is leading to the rejection of self assessment registrations because addresses are not matching correctly within HMRC.

By working with the RBSG and other groups like the Agent Digital Design Advisory Group, we also have a role in ensuring that issues are understood more widely in HMRC and are not carried forward into the brave new world of Making Tax Digital.