

Spotlight on HMRC's Compliance Reform Forum

Briefings



27 May 2025

The Compliance Reform Forum (CRF) enables representatives of the professional bodies to engage with HMRC on a variety of compliance related issues.

CIOT, LITRG and ATT are all represented on this longstanding HMRC forum, which was established to enable HMRC to consult and communicate with relevant stakeholders about changes to HMRC's compliance checking activities. It has a particular focus on the views of tax agents and their clients.

Its terms of reference and meeting minutes are published on [gov.uk](https://www.gov.uk) at tinyurl.com/bddj78ca. A list of its external members is also provided on this page. Meetings are usually held three times a year and chaired by HMRC's Director General for Customer Compliance Group, or by another senior HMRC officer.

Specifically, the purpose of the CRF is to:

- act as the main point of engagement with agent representatives on all new and changed compliance initiatives whenever possible;
- seek representative body input into the design and delivery of new compliance checking activities;
- provide early notice of compliance activities and information about these;
- help representative bodies to explain new and changed compliance checking activities to their members so that they can fulfil their obligations to clients;
- monitor and provide feedback on the effectiveness of compliance processes and consider any post-implementation issues arising as a result of compliance changes; and
- provide a greater understanding of HMRC's compliance strategy and how this contributes towards both HMRC's Vision and Charter.

The CRF has proved over the years to be an effective and collaborative meeting space for HMRC and professional bodies. Discussions have included HMRC's approach to income tax repayments, the operation of the Digital Disclosure Service and the development of new compliance guidance, including Guidelines for Compliance.

Importantly, it gives the CIOT, LITRG and ATT a direct channel through which to raise compliance-related issues with HMRC that are causing practical difficulties for our members and taxpayers in general. There is also the opportunity to discuss these with relevant HMRC officers in more detail at bespoke sessions or on a one-to-one basis.

Recently, this has enabled the CIOT to establish a direct engagement with representatives from HMRC's Debt Management team to discuss current concerns raised with us by our members about HMRC's approach to collecting and tackling tax debt in practice. In the recent past, we have also discussed issues experienced by members with HMRC's use of their Schedule 36 information powers. Currently, we are seeking to discuss HMRC's approach to claims for interest mitigation, particularly in cases of HMRC delay, which we expect will be exacerbated by the government's decision to raise the rate of interest on overdue tax by 1.5% from April 2025.

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