Spotlight on the Guidance Strategy Forum

Briefings

March 2026



23 February 2026

The Guidance Strategy Forum brings together representatives from HMRC and external stakeholders to discuss HMRC’s range of guidance products.

The Guidance Strategy Forum (GSF) meets quarterly, bringing together representatives from professional bodies including ATT, CIOT and CIOT’s Low Incomes Tax Reform Group (LITRG), as well as other stakeholders, including agent representatives, tax charities, publishers of subscription-based tax resources and unaffiliated tax experts. It is organised and chaired by HMRC, with relevant HMRC teams attending to present on each meeting’s agenda items.

Purpose of the Forum

The GSF’s remit is to focus on HMRC’s guidance products and to work collaboratively to improve them in all their forms: from GOV.UK guidance aimed at the public and

intended to provide a simple, easily understandable summary, through to HMRC's manuals and more detailed guidance products such as HMRC Helpsheets and Guidelines for Compliance.

In addition to this style of 'flat' guidance, the Forum also considers HMRC's use of its growing range of interactive guidance tools – where users have the opportunity to answer questions with the aim of receiving more relevant guidance tailored to their specific needs.

The aim of the Forum is for stakeholders to help HMRC improve these guidance products by targeting the areas most in need, with the objective of increasing taxpayers' and agents' understanding, and thereby improving upstream compliance – and so helping taxpayers to get their tax affairs right first time.

HMRC frequently interrogates online analytics data to better understand how guidance is used. For instance, this can help identify guidance that tends to drive users to other communication channels – such as taxpayers attempting to access guidance on GOV.UK, but then giving up and having to call HMRC for help.

Recent work

Alongside the scheduled meetings, GSF members often have the opportunity to assist HMRC with specific projects.

Throughout 2024, GSF members worked with HMRC to improve the guidance available to people starting up in business, covering considerations such as business structures and associated compliance requirements, allowable expenses and available tax reliefs.

In 2025, new content was added to the Tax Agents' Handbook, several iterations of a new interactive guidance tool were developed to help taxpayers navigate a compliance check, and there was discussion of how HMRC use 'change notes' to show when guidance has been updated.

Looking ahead, HMRC plans to focus on improving a range of guidance products across corporation tax, PAYE and VAT. This work is at an early stage, but GSF members have already been consulted on prioritising areas that would benefit from improvement.

Your feedback matters

The Forum also offers stakeholders a route to raise issues and concerns about HMRC guidance, so feedback from members is always valuable where guidance is lacking or unclear. If you have any concerns about HMRC guidance, please contact our technical teams via atttechnical@att.org.uk or technical@ciot.org.uk. You can also provide feedback direct to HMRC via the ‘Is this page useful?’ and ‘Report a problem with this page’ buttons at the bottom of most guidance pages. [JS1] [DW2]

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