

## Welcome to the June Technical Newsdesk

8 June 2021

It is a long time ago now since I worked for HMRC – for five years from 2000 to 2005. Readers may recall that in the 1990s, VAT avoidance (perhaps all avoidance) was widespread, and so HMRC recruited their Anti-Avoidance Advisers, of which I was one. A case of poacher-turned-gamekeeper you might say, although to be fair I was not much of a poacher! I thoroughly enjoyed my time at HMRC, working with some intelligent, dedicated people and doing challenging work. My route into HMRC was an unusual one, having already qualified as a Chartered Accountant and a Chartered Tax Adviser, specialising (briefly) first in corporate tax, and then VAT. But over two-thirds of my 32 year career (started straight from school, I might add!) has been spent in private practice – and you never forget the demands and pressures that brings.

It is with mixed feelings therefore when I share that we have had to escalate to HMRC's senior staff our concerns around the Department's service levels.

We should not overlook the excellent job that HMRC have done to deliver the COVID-19 support schemes. But for a long time now, even since before the pandemic struck, HMRC were missing many of their published targets, and delays were being experienced within many service lines.

HMRC's responsiveness is not just a numbers game when reporting on whether phones are answered within five minutes, or post answered within 15 days of receipt; it is about the impact that not meeting these targets has on businesses and individuals – people who HMRC call their 'customers'. It might affect the corporation tax refund that a business has been relying on receiving, or the beneficiary of an estate who is due a significant tax refund on her spouse's pension. Real money, needed now. I know that HMRC are allocating resources to prioritise refunds, but these are just two examples of areas where delays and inefficiencies continue. I do not have to explain how that translates into wasted time and costs for agents, but the effects include difficulties in speaking to someone at HMRC, chasing progress, sending information for a second time (or more), and perhaps not being able to bill your client until the work is complete. Whilst most of us in the technical teams no longer work in practice, we have done so previously, and are acutely aware of the pressures this brings.

So, along with other professional bodies, CIOT and ATT are raising our concerns with HMRC at a meeting with their senior personnel on 14 June. We hope to do this constructively – we always aim to work with HMRC, rather than against them – setting out the impact these delays are having, and what might be done to improve service levels and the 'customer experience'. We cannot, of course, promise any immediate results, but you should know that we are not only focusing on the tax technical aspects of the tax system, such as consultations and the Finance Bill. We are also concerned with how the system is (or indeed is not) working on a practical level.

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