



HM Revenue  
& Customs

# Supporting Small Business

Making tax easier, quicker and simpler

December 2014



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Welcome - from David Gauke MP

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How to use this document

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Delivering new and enhanced  
digital services

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Delivering better help, support  
and guidance

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Supporting business to grow

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Modernising our processes  
and services

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Listening and learning

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Future developments

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# Welcome – from David Gauke MP



Financial Secretary to the Treasury  
**David Gauke MP**

There are over five million small businesses in the UK, making a vital contribution to the UK economy. They want as simple system as possible and as a Government we have made it a priority to create a modern, efficient, competitive, user-friendly tax system in the UK.

We are committed to helping businesses thrive and grow. That is why, for example, we introduced the

Employment Allowance; a £2,000 allowance to help reduce employer National Insurance contributions. I am pleased to say that 850,000 employers have already benefited from this.

It is essential that HM Revenue and Customs (HMRC) continues to modernise the service it offers. In 2012 I set HMRC two challenges:

- To deliver sustained improvements in the workings of the tax system, building on the valuable recommendations of the Office of Tax Simplification; and
- To reduce costs to businesses by £250 million by March 2015.

This document provides examples of how HMRC has been working to deliver against these challenges. I particularly welcome the introduction of Your Tax Account, a personalised digital account where business can manage their tax affairs in one place; 440,000 customers are currently using this service and in five months' time HMRC expect it to have two million customers - more than a six-fold increase. I am pleased that HMRC is on track to achieve the £250 million cost saving target.

I want HMRC to keep improving. It will do this through continued development of digital services and with new innovative ways to help and support small businesses. This is increasingly important; more small businesses signed-up to a webinar in October 2014 than in the whole of the previous year.

Most importantly, HMRC will continue to listen and learn from small businesses. I welcome the sustained scrutiny of the Administrative Burdens Advisory Board (ABAB) in this regard; ABAB bring a hands-on business perspective, supporting and challenging HMRC to deliver improvements.

Together we are working hard to make tax easier, quicker and simpler.

I hope that small businesses will find this publication helpful and go on to benefit from using the products and services showcased here.

A handwritten signature in black ink, appearing to read 'David Gauke'.

# How to use this document

This document includes some of the wide range of support and services that we have introduced to make managing tax easier, quicker and simpler. We hope that you find this document informative and it encourages you to make use of the tools available to support you in running your small business.

It has been designed to be interactive so you can use the tabs above to move between the sections that interest you the most. You can also find out more by clicking on the relevant links embedded in the text.

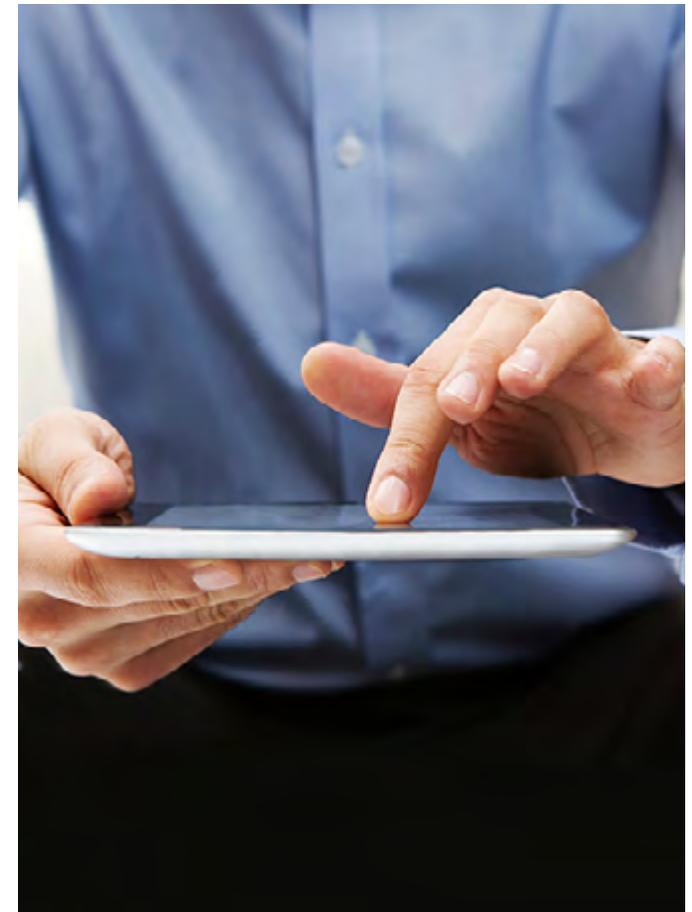
The document is divided into the following sections:

- Delivering New and Enhanced Digital Services
- Delivering Better Help, Support and Guidance
- Supporting Business to Grow
- Modernising Our Processes and Services
- Listening and Learning
- Future Developments.



**We hope you find this publication useful and we would appreciate your feedback on this document.**

Please submit your feedback via this [short survey](#) which will only take a few minutes of your time to complete.



# Delivering New and Enhanced Digital Services

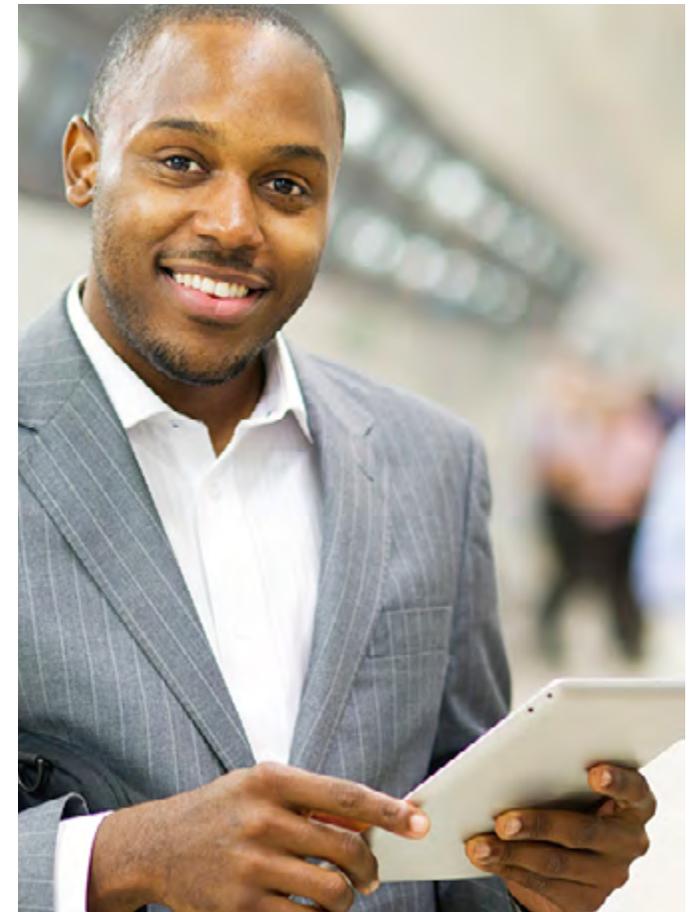
Completing transactions online has become second nature, with more and more of us going online for shopping, banking, information and entertainment. Why? Because online services tend to be quicker, more convenient and cheaper to use. You increasingly expect to access our services quickly and conveniently, when it suits you using a wide range of devices.

We are designing digital services for you that:

- are easy-to-use, convenient and personalised to your business
- are designed from your point of view to encourage use and help you to get things right
- make use of data we already hold to help you avoid errors
- provide help in using or accessing our services if you need it.

The following section shows some of our initiatives to deliver improved digital services:

- Your Tax Account
- Agent Online Self Service
- Moving from Paper to Digital
- HMRC website move to GOV.UK.



## 'Your Tax Account' - a new digital service for small businesses

Our flagship new digital service, Your Tax Account, is being tested and used by small businesses. This will make it easier, quicker and simpler for you to interact with us. It is based around a personalised homepage and allows you access to online services and information for Self-Assessment, Value Added Tax, Corporation Tax and Pay As You Earn for employers.

We're still testing the service so, at the moment, it is limited to customers within the four main taxes. This gives us the opportunity to learn about your needs and refine the service before we open it up to users with more complicated tax affairs.

There are already over 440,000 users of the service and it is growing by tens of thousands every week!

We are receiving hundreds of valuable comments every month which are directly driving how we are developing the service - so a big thank you to those of you helping us make this better!

Customers who have opted into the trial can already view their liabilities and payments in a much clearer way than before. They can make payments and more easily navigate to other sections of our website that are relevant to their needs. All of this is saving customers time and effort.

Through 2015, we will add more features and expand the service to all small businesses.

You will be able to register, file, pay and tell us about changes in your circumstances in one place.

You can see how we're working with you to develop this new service and find out about work in progress via our [digital blog](#).

“ It seems straighter and to the point. I like this format, it's easy and you're not online for 45 mins. ”



Estate Agent

“ It helps you prioritise quite easily and allows me to have a mental plan of what I need to worry about. ”



Music salesman

“ You do forget dates, we're all human, but it's all just there. It's how it should be, you're just clicking on something, check it - bang paid. ”

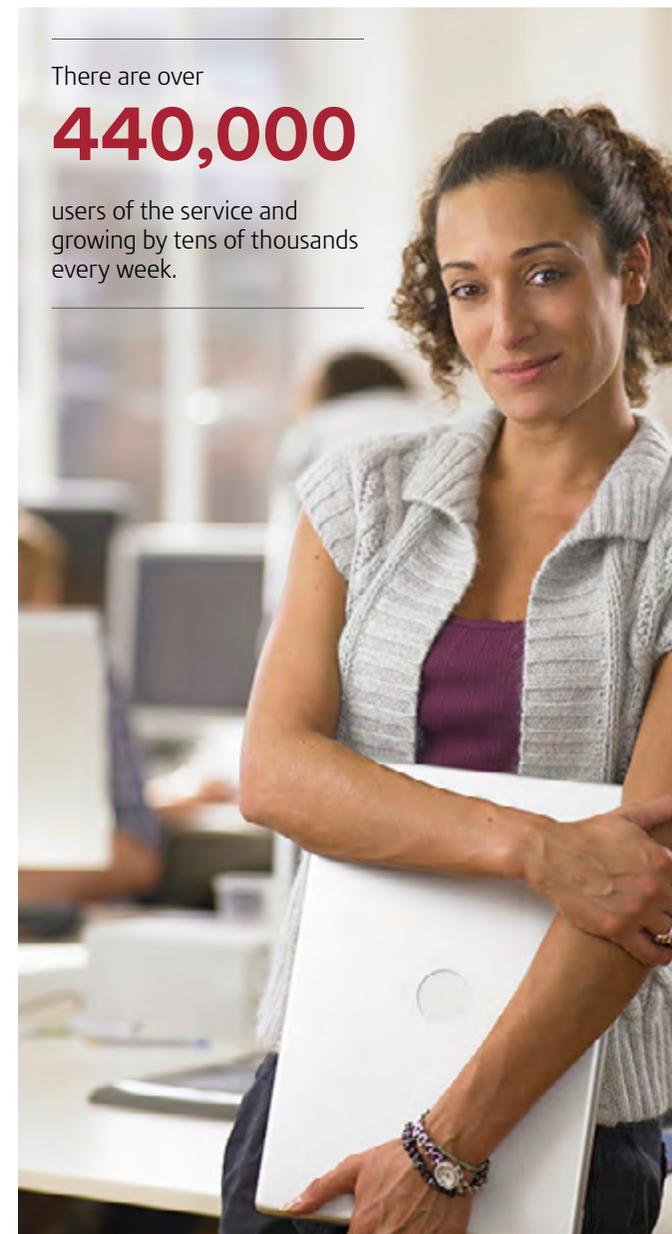


Jeweller

There are over

# 440,000

users of the service and growing by tens of thousands every week.



## Agent Online Self Serve

If you use an agent, Agent Online Self Serve is another new digital service that will enable your agent to deal with us on your behalf. We intend to introduce a new authorisation process, which will allow agents to quickly identify themselves to us and tell us when they take on a new client, along with a personalised homepage, tailoring the information they see about their clients to suit their needs. The aim is that agents will be able to access the key business and personal taxes that they are involved with, through one system.

We will continue to develop and test the initial service with more and more agents during 2015.

## Moving from Paper to Digital

We are transforming any remaining paper forms so they can be submitted electronically. You'll be able to access and use the forms through mobile devices and you'll have greater certainty because you can check the information you send to us, reducing errors.

Using an iForm will speed up processing and provide you with auto acknowledgements to confirm receipt of your information and let you know where you are in the process.

## HMRC website moving to GOV.UK

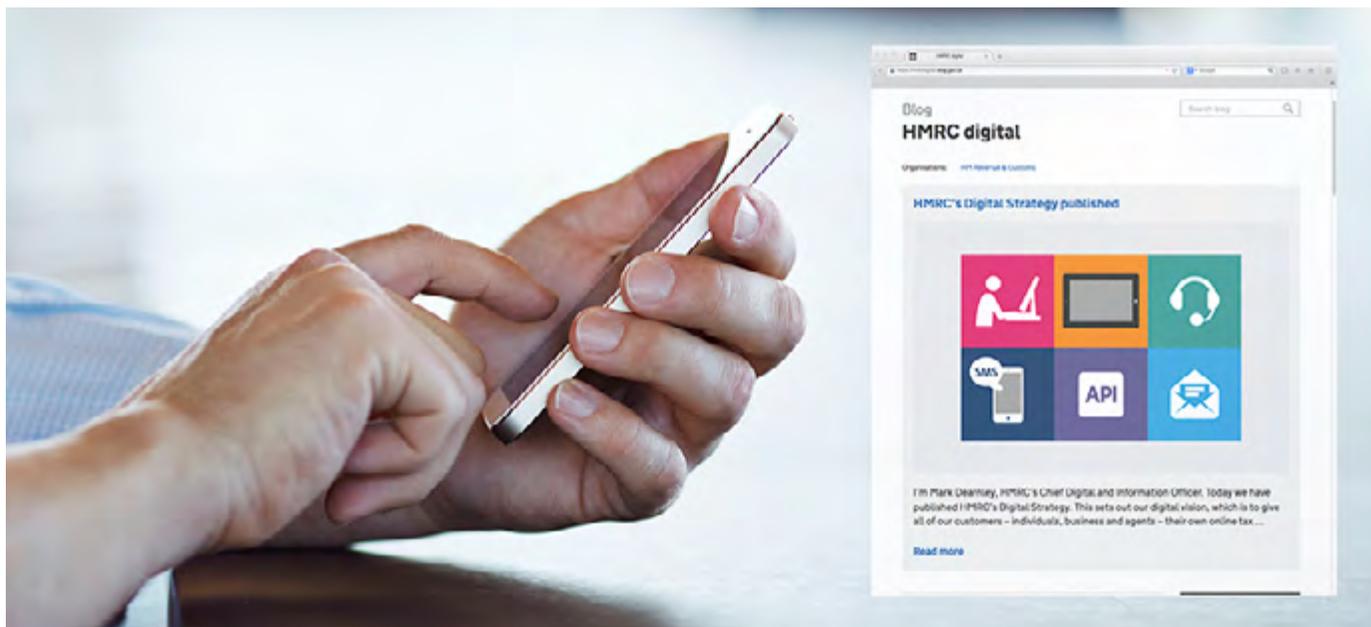
We know that the HMRC website hasn't always been easy to use.

All central government websites are being brought together on one site - GOV.UK - to make finding information easier for you. Some of our guidance has been on the GOV.UK website since October 2012 and most of you have told us you find it simple and easy to use.

If you try to access guidance on HMRC web pages that no longer exist, you'll be redirected to the new guidance on GOV.UK automatically. The web pages may look different but if you found it through GOV.UK, it's OK.

The starting point for all of our online services will also be the GOV.UK website. Our services will continue to work just as they do now and you will continue to use your existing login details.

All pages on GOV.UK include a link (near the bottom of the page) for you to tell us if there's something that isn't working. All such feedback provided by GOV.UK users is reviewed as part of the ongoing process to develop and improve GOV.UK.



# Delivering Better Help, Support and Guidance

We know there are times you want our support and reassurance to give you the knowledge, skills and confidence to get your taxes right first time. In response to this we've developed a broad range of digital support products to help you, which are already really popular. This section has more details on:

- Business Support Emails
- Social Media
- Record Keeping Tools
- Live Webinars
- Recorded Webinars/Videos
- YouTube
- e-Learning
- Case Study - Great Time Events.

We also know there are times when you may encounter difficulties when complying with your tax obligations so we have a range of initiatives to support you through those difficult times. These include:

- Alternative Dispute Resolution
- Time To Pay.



Help is never more than a click away - our bite-sized YouTube video introduces what support is available to you.

## Business support emails

Our free business support emails signpost you to the support most relevant to you, so you don't spend valuable time looking for it yourself. As we launch new products and services, you'll be the first to know.

You can sign up [here](#) - simply tell us the tax themes you are interested in and we'll send you a series of emails which are designed to help you through the trickier stages of tax. What's more, from time to time we'll also send you related material from other Government departments to help you access initiatives and allowances that will enable you to grow your business.



Since July 2013 we have sent more than

# 36m

emails to our customers, linking the business community to the help they need.

## Social Media

More and more of you are using social media. We've established a twitter account tailored to the needs of small business - @HMRCBusiness - where we signpost to events and other opportunities, and our @HMRCcustomers account regularly provides topic-based Q&A sessions.



So far we have 3,145 followers and over 2,880 people view our Twitter feed every month

- [follow us today to keep up to date](#)



“ Thanks to Andy & Sandra of @HMRCbusiness for a v useful webinar!

#selfemployednewbie ”

## Record keeping tools

Good record keeping is essential to running your business and making accurate tax returns - it's also an area where you've told us that you need more help. We've therefore developed smartphone apps which will help you maintain an accurate record of your business income and expenditure. These apps, developed with the private sector, have proved popular and can be the core of your entire record keeping system.

Find out more [here](#).



Our record keeping apps have been downloaded

# 18,500

times.

## Live webinars

We're growing our set of online seminars to cover more of the topics that you tell us you want more help with - whether it's about being self-employed, understanding VAT, international trade or something else. To make it easier and more convenient for you to use this service, there are more webinars which run at a variety of times - including at the weekend - so you don't have to take time out of running your business.

You can ask our team specific questions if there is something on your mind or just follow the presentation and listen to others' questions. The webinars are hosted by HMRC staff - and occasionally guest speakers from other Government departments or agencies, such as the Department for Business Innovation and Skills or UK Trade and Investment - and last about an hour.



Most of the

# 28,322

businesses who have already attended this year really love these webinars and often come back for more.

Sign up for Webinars [here](#).

## Recorded webinars & videos

If you can't make one of our live webinars, you can access our extensive range of videos at a time that suits you. You can watch the recorded versions of our webinars for detailed guidance on the subjects that matter to you.

“ The self-employment webinar was very interesting and informative. As a person wanting to start up a new business, but having no idea where to begin, this session gave a useful amount of guidance to enable to me to start my journey. Thank you so much. ”

“ Thank you so much for providing a free, informative and relevant service to assist people in trying to achieve their aspirations! The information provided throughout the webinar will definitely provide a starting base for setting up my own small business. ”

## YouTube

We are also refreshing our YouTube content to give you bite-sized help and guidance on a whole range of issues, often no longer than a couple of minutes.

Have a look at our YouTube channel to see how we can help you [now](#).

## E-Learning

We know that some of you like to learn at your own pace and test your understanding before doing things for real and we know the thought of getting something wrong can be scary. So we have developed specific e-learning packages for 'starting your own business' and 'becoming an employer' which will take you through the whole subject in a structured way. You can dip in and out to fit around the time you have spare and there are tests along the way to give you the confidence you know how to get it right. To access these packages click '[starting your own business](#)' or '[becoming an employer](#)'.

## Additional support available

If you still haven't found the help that you need in the way that you want it, there is a range of other downloadable content that may be for you. Whether it's simple guides to understand and manage your tax obligations, or checklists so you can be confident you have done everything you need to they are available [here](#).

## Working with agents

We also value the contribution agents make to the smooth running of the tax system by providing support to many businesses, so we've developed a range of [support for agents](#) too.

## HMRC's alternative dispute resolution offers an easier, simpler and quicker way forward

We recognise that occasionally we can't reach an agreement with you on the amount of tax due. However, resolving these disputes doesn't have to involve appeals, tribunals and court hearings which can prove lengthy and costly for both parties.

Alternative Dispute Resolution (ADR) offers the opportunity to sit down with a neutral third party to work through a case, clarify the issues and reach an outcome which satisfies both sides. Whilst not all ADR cases will result in an agreement, getting together with you in the same room can enable discussions to move forward.

On average disputes resolved through ADR take 20 hours compared to up to 250 hours at a first tier tribunal.

Click here for more information on [how ADR works](#).

“ Your (ADR) help in this case ensured we brought the enquiry to a conclusion from the position of stalemate. ”

## Time to Pay (TTP)

If you are experiencing temporary financial difficulties and become aware that you may be unable to pay your tax in full before the deadline our Business Payment Support Service may be able to help.

Click here for [further information](#) on this service.



As at March 2014,

# 169,000

small business and the self-employed had £1.2bn of TTP arrangements with HMRC.

“ You have all been extremely helpful and understanding in working with us in what has at times been a difficult situation. ”

TTP recipient

“ You were firm yet understanding of our circumstances. ”

TTP recipient

## Case Study - Great Time Events



Started in 2012 in Newcastle upon Tyne by Lewis Johnson, Great Time Events has gone from strength to strength, developing new services and bringing in new clients and more fun for its owner and employees.

Lewis attended a business course run by a local enterprise agency, which introduced him to our practical help and support available to help him manage his tax obligations as a new and growing business.

“ As a start-up business, I found that there is an awful lot to consider beyond attending to the core business. You have to gain knowledge in IT, accounts, marketing and business administration, which would all be handled by separate teams in larger more established companies. However, after accessing the HMRC educational support, I now have one less thing to worry about, as I know what tax information I need to submit, when I need to submit it, and the importance of good record keeping in managing my tax affairs more efficiently. ”

Lewis Johnson

# Supporting Business to Grow

Small businesses such as yours play an important role in boosting growth and creating jobs, being responsible for nearly half of all jobs created in the UK. We are working with other government departments to help you access the support they offer for you to grow and expand your business.

This section highlights some of the growth initiatives that we have introduced.

- Joined-up Government
- Open to Export
- Reducing regulations and burdens.

Reliefs and Allowances:

- Employment Allowance
- Research and Development
- Annual Investment Allowance
- Entrepreneurs' Relief
- Venture Capital Schemes.



## Joined-up Government

We are using our email service to inform you of the latest initiatives that are available from across Government to help your business grow. For example, we have worked with the Department of Business, Innovation and Skills (BIS) and Department of Work and Pensions to produce a [checklist](#) for those employing staff for the first time.

Most recently we helped to tell businesses about Growth Vouchers scheme in partnership with BIS. You can use the scheme to apply for vouchers of up to £2,000 to help you pay for advice to grow your business.

There are also a range of other Government initiatives to help you.

- [The Business Finance Guide](#) sets out the full range of finance options for your business as you progress from start-up to growth and on to listing on the stock exchange
- [Mentorsme programme](#) is Britain's first online gateway where you can access support and guidance from an experienced business professional
- [The GREAT Britain campaign](#) showcases the very best of what Britain has to offer.



## Open to Export

We are working in partnership with UK Trade and Investment on the Open to Export initiative which is designed to help you if you are looking to trade overseas.

It's an online service which provides export information in one place. Over a thousand exporters have registered on the site and we've provided a number of e-learning products and webinars, which explain customs requirements to help you understand export processes.

Find out more information [here](#).



## Reliefs and Allowances

There are several important tax reliefs and allowances that may apply to your business. Details of these can be found on the [GREAT for Business](#) webpages.

Here are some of them.



## Employment Allowance

Since April 2014, if you are a business, charity or a community amateur sports club you have been entitled to up to a £2,000 Employment Allowance to help reduce your employer National Insurance contributions (NICs) bill.

Around 500,000 of you - a third of all employers in the country - will pay no Employer NICs at all as a result. You can easily confirm your eligibility through your regular payroll processes.



Within only 6 months of its launch over

# 850,000

employers across the UK had benefitted from the Employment Allowance. That represents around 68% take up across the UK. This number is expected to increase throughout the remainder of the tax year.

Find out more information [here](#).

## Research and Development

If you are interested in undertaking research and development activities to grow your business, you may be eligible for Research and Development (R&D) Relief (or credit). This may help to reduce your tax bill.

- For each £100 qualifying expenditure incurred on R&D, your company's Corporation Tax profits are reduced by an additional £125 on top of the £100 spent so that less is due. The Government announced at Autumn Statement that from 1 April 2015, this will be increased to £130
- If the company makes a loss it can surrender some of it for a payable credit. Since 1 April 2014 the rate of R&D payable tax credit for loss making small businesses has been increased from 11 per cent to 14.5 per cent
- The Government also announced at Autumn Statement the introduction of advance assurances for small companies making their first claim, of improved R&D guidance and consultation in 2015 on issues facing small companies when claiming.

The number of claims for R&D tax credits have risen by 26 per cent compared to 2012-13, reflecting the removal of a minimum expenditure requirement in April 2012. This represents £1.4 billion of tax relief support; £600 million of this was claimed under the scheme by smaller businesses.

Find out more information [here](#).

## Annual Investment Allowance

If you're interested in investing in new plant or machinery, the Annual Investment Allowance (AIA) is available to help your business grow now.

- It provides you with 100% allowance for the full cost of investment in qualifying plant and machinery in the year of purchase.

Since April 2014 the AIA allowance has been doubled to £500,000. Find out [more information](#) here.

## Entrepreneurs' Relief

If you are thinking of selling or disposing of your business then you might be able to claim entrepreneurs' relief. The relief means that Capital Gains Tax is charged at only 10% (rather than 18% or 28%) on any qualifying gains.

Find out [more information](#) here.

## Venture Capital Schemes

The Government has launched the following schemes to encourage investment in small businesses. This should help you to raise and access finance more easily.

The Enterprise Investment Scheme (EIS), Seed Enterprise Investment Scheme (SEIS) and Venture Capital Trust (VCT) scheme aim to encourage equity investment in smaller, unquoted trading companies, by providing income and capital gains tax reliefs to individual investors.

- In 2012, EIS and VCT was made available to more companies with up to 249 employees (previously 49); and
- The amount of investment a company can receive each year increased from £2 million to £5 million. You can find out more on [EIS here](#) and [VCT here](#).
- SEIS was introduced in 2012 to support investment in small, early stage companies that find it difficult to get funding in the critical first few years.



Over

# 2,800

companies have benefited from SEIS investment of over £250m since the scheme launched in 2012 (with the average raised being £88,000).

In 2014, this scheme was made permanent ensuring that this popular incentive will continue to help very early stage companies attract much-needed investment for many years to come. To make it easier for companies and investors to access the EIS and SEIS a new online system for obtaining relief will be introduced in 2016. You can find out more on [SEIS](#).

For further information on reliefs available please visit the [HMRC pages](#).

## Cutting red tape

In parallel to the HMRC initiatives included in this document, the rest of Government is working hard to improve regulations to let you concentrate on running and growing your business.

## Reducing the number of new regulations introduced

All other government departments have to follow the One-In, Two-Out rule. This means that every department must find two pounds of saving for every pound of extra cost imposed from the introduction of new regulations. To date, the annual cost of regulation has been cut by £1.5 billion per year, with more savings to come.

## Removing unnecessary or improving over-burdensome regulations

Businesses have helped to identify over 3,000 regulations to be scrapped or improved through the [Red Tape Challenge](#).

**RED TAPE  
CHALLENGE**

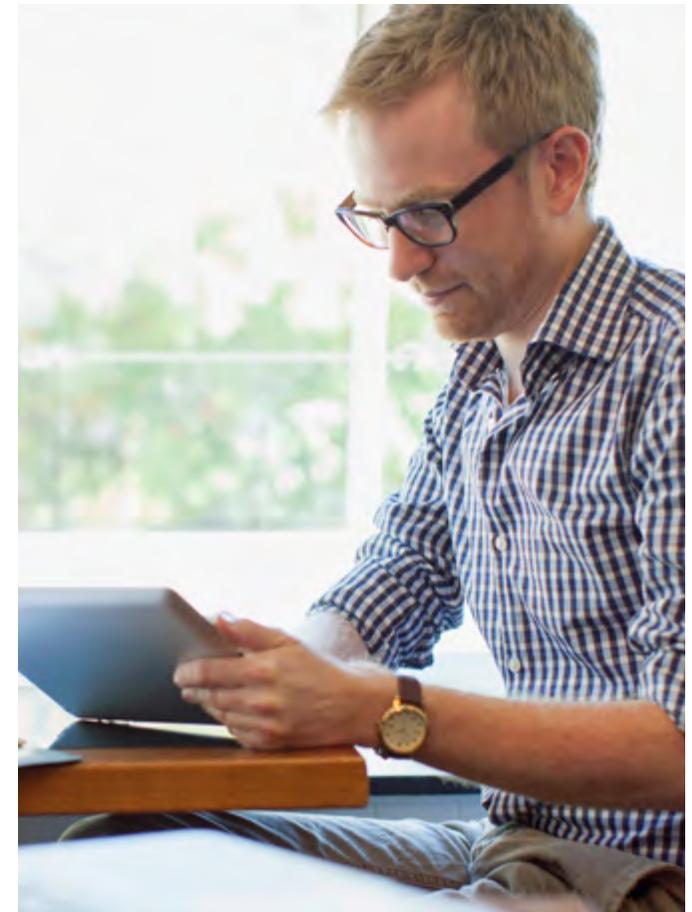
# Modernising our Processes and Services

Like any good organisation, HMRC needs continually to adapt to the times we are in. Because the needs and expectations of our customers continue to change, we're changing as well.

We need to make the tax system feel simpler and more straightforward to use. That's why we are modernising our process and services to meet these changing times, using a range of digital services to make this happen.

This section shows some of the ways we are modernising.

- Core Service Performance
- Real Time Information
- Simplifying self-employed NICs process's
- Simpler Income Tax for Small businesses
- Improving our VAT Services.



## Core service performance

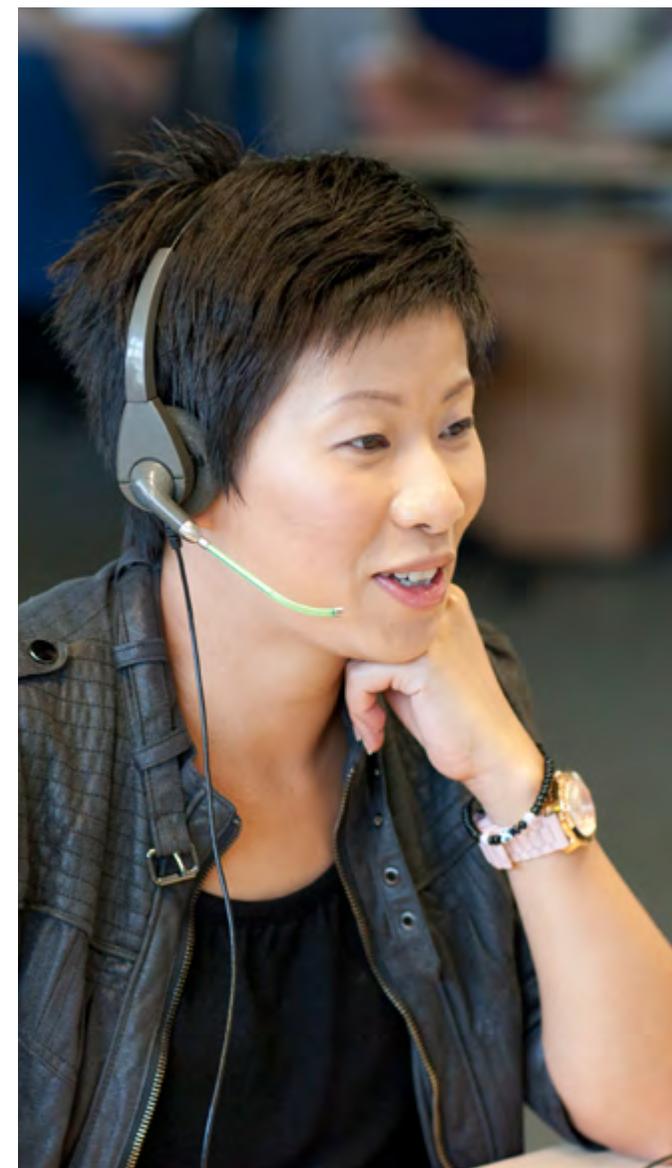
Whilst we're developing new and enhanced digital services, we know that getting our phone and post services right still really matters to you. That's why we're investing more resources to improve performance, particularly on phones and post.

Working towards our aspiration of handling 90 per cent of calls across all of our helplines, we aim to achieve a consistent level of at least 80 per cent in 2014-15. If we can deliver consistently, many customers will experience a better service because our performance won't drop at peak times.

Our service targets for calls and post are:

- to achieve a consistent level of 80 per cent of call attempts handled, and
- to deal with 80 per cent of correspondence within 15 working days, and 95 per cent within 40 working days.

We know we still have more to do and we are in the process of moving to a new telephony system that will give us opportunities to further enhance our service to you, including better ways of managing calls at busy times.



## Real Time Information (RTI)

Real time reporting of PAYE information modernises the PAYE system and brings it into the 21st Century. It improves PAYE administration for employers by integrating PAYE reporting with the normal payroll process, so employers no longer need to complete a separate end of year return (P35/P14).



More than

# 95%

of PAYE schemes with employees or pensioners are now reporting over 48 million individual PAYE records in real time.

As expected with such a major change there are some transitional issues. We are working closely with businesses and the tax/payroll profession to understand and resolve these issues.

RTI is a big change for all employers and HMRC. We recognise that the impact of RTI varies from business to business and, especially if you are a smaller employer, you may be finding it more difficult to adapt. If so, we have introduced a temporary reporting relaxation for existing employers with nine or less employees so that they can report 'on or before' the last payment date of the month until 5 April 2016. We have also phased in the introduction of in-year penalties to give you more time to adapt.

We are working with stakeholders and listening to how the introduction of real time reporting has impacted the running of your business and learning from what you have told us when considering future changes.

We want to help all businesses to adjust to this new way of reporting within the tax system and to help build your confidence we have delivered more than 74,000 digital seminars on PAYE RTI. These have been designed around your needs.

Click here for further [PAYE guidance](#).

More than 220,000 employers are reporting using [HMRC's Basic PAYE Tools](#) - free software designed for employers with up to nine employees.

Our independent research shows that the change has been positive and well received by many of you.

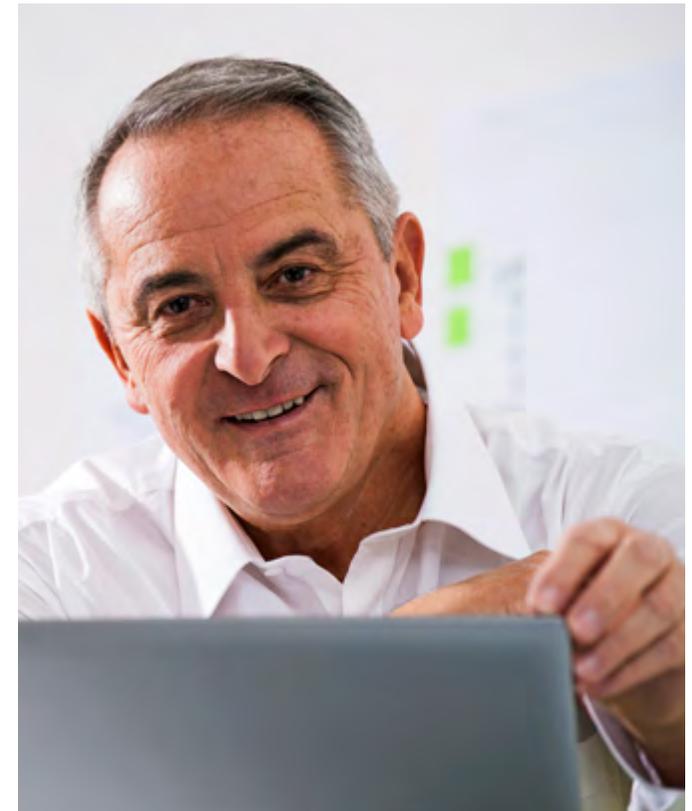
# 220,000+ employers



Are using free software designed for small employers with up to nine staff.

“ Much easier. We balanced to the penny this year. Unlike most years where we were always a little bit out and had to go through everything to find the mistakes... much less stressful. It was a real breeze this year.

Employer with 10-49 employees, Using off-the-shelf software. ”



## Simplifying self-employed NICs processes

In 2013, we consulted with the public on whether using the Self-Assessment process to collect Class 2 National Insurance Contributions would be simpler and easier.

Many told us that this would be helpful and so following the Chancellor's announcement at Budget 2014, that Class 2 NICs would be collected through Self-Assessment, this change to the way Class 2 will be paid comes into effect from the 2015-16 tax year onwards.

This change means that if you are self-employed you can deal with your income tax and Class 2 and Class 4 National Insurance payments at the same time through your Self-Assessment.

## Simpler income tax for smaller businesses

In 2013, we introduced two important changes to the way you can deal with your tax. Together these changes simplify Self-Assessment of business income for the self-employed, reducing burdens while giving you greater certainty that your tax affairs are correct.

The first allows most small unincorporated businesses to choose to be taxed on a 'cash basis' (receipts minus payments), rather than calculating taxable income on an accruals basis.

Businesses using the cash basis do not have to make year-end accounting adjustments and other calculations designed for more complex businesses. Click here for [more information](#).

The second gives you the option to use flat rates for calculating common business expenses (vehicles, business use of home, and personal use of business premises).

In addition to [guidance](#), we also have an [online expenses tool](#) to help you decide if simplified expenses will suit you.



## Improving our VAT services

So that we can make improvements to the VAT process, we have been working with small businesses registered for VAT to identify and understand the areas you would most like to be improved.

You have told us that you would like:

- a reminder that your VAT return is due
- make accounting for VAT easier.

## Email prompt - a reminder to file your VAT return

You told us that you wanted an email prompt to remind you to submit your returns. Whilst we already have such a service, not enough people were aware of it. Therefore earlier this year we used Twitter and sent out in excess of 200,000 emails to newly registered small businesses to advise them of our existing service. We are also intending to provide this service automatically when you register for VAT.

If you would like to use this service then you can register [here](#).

## VAT Flat Rate Scheme

There are several existing schemes which help making accounting for VAT easier. The Flat Rate Scheme is used by many small businesses to pay VAT as a fixed percentage of VAT inclusive turnover, rather than the difference between VAT charged and VAT paid on purchases. In response to feedback to make the Flat Rate Scheme more accessible we are making more improvements to our guidance.

Click here for [further information](#).



## Registering your company

We are working with Companies House to deliver improvements to company registration by May 2017. This change means that if you are a new company, you won't have to enter your core data more than once when you incorporate and register for Corporation Tax, PAYE and VAT - whether you do this all at the same time or in stages.

The new streamlined company registration service will also include improvements such as in-field validation and guidance which will reduce the need for us to contact you.

## Levelling the playing field

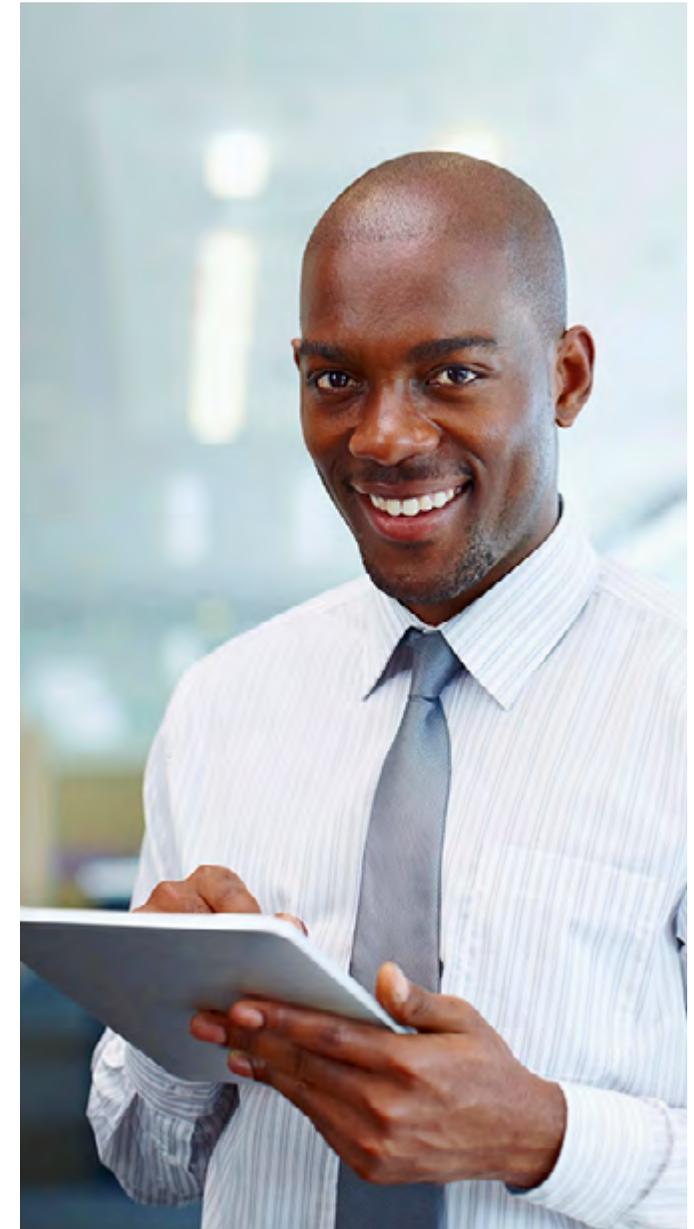
We are committed to ensuring that everyone pays the right tax. While the majority of small businesses want to, and do, get your taxes right, a small minority do not. Some simply make mistakes, but others choose deliberately to cheat the system. This is unfair both to small businesses that do pay the right tax, and to all taxpayers who have to make up the shortfall to fund essential public services.

Our approach therefore is to support increased voluntary compliance (focusing on those that need more help to get it right), and to discourage deliberate evasion (pursuing those who break the rules). Our compliance interventions are increasingly targeted and proportionate to the risk we are managing.

# Listening and Learning

We always strive to improve the way in which we design and deliver our services to respond to your needs. This is why we have a variety of channels through which we gather your feedback. What you tell us is used to shape, test and refine new and existing services to make sure that they work for you.

The following section shows some of the ways we gather and act upon your feedback to help us to deliver better services to help more of you get your tax right.



## Your views/feedback

We would like your feedback on this publication.

Has this publication benefited you in anyway?

Did you learn something new in how we can support your business?

Please submit your feedback via this [short survey](#) which will only take a few minutes of your time to complete.

## Administrative Burdens Advisory Board (ABAB)

We work closely with ABAB, an independent body set up to bring a real small business perspective to HMRC.

### How does ABAB do this?

ABAB brings together the business knowledge and expertise of business people and professionals from different backgrounds.

Bringing that hands-on business perspective, ABAB looks closely at significant changes that have an impact on small business and critically assesses HMRC's overall progress against commitments to make the tax system easier, quicker and simpler.

To find out more about the work ABAB does on your behalf, please click [here](#).



### Tell ABAB

ABAB also seeks the views of small businesses directly. If you have any suggestions on ways to improve things, you can directly 'TELL ABAB'.



## Working with Partners

By engaging with external representative bodies we are able to better understand your concerns.

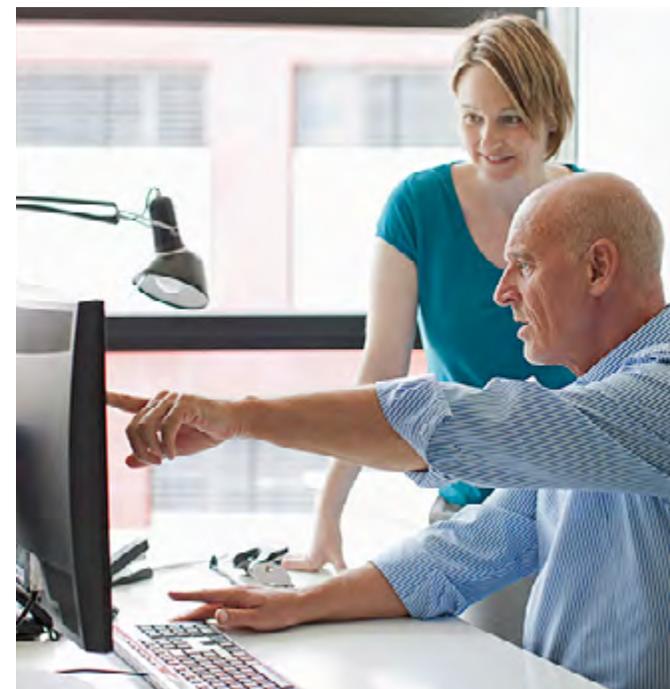
- We hold a range of regular consultative forums with organisations such as the Federation of Small Businesses, British Chamber of Commerce and Confederation of British Industry.
- We also consult directly with businesses and their representatives on key topics and proposed changes.

We know that we can't reach every small business, so our work with 2,000 partner organisations helps us better meet businesses' needs. Our partners are diverse, including business representative bodies, training providers, the third sector, Local Enterprise Partnerships and Local Authorities. With their help, we have developed products relevant to your business.

## Developing products with your needs in mind

We also conduct research directly with small businesses, so we can understand more about what's important to you, researching your needs and using this to develop products and services.

For example, the way we design and deliver our digital services starts with us understanding your needs and behaviour. At every stage of the design process we develop and test the product with small businesses, responding to what you have to say and then refining the service.



# Future Developments

This document has focused on some of the initiatives we have introduced over the last four years to make it easier, quicker and simpler for you to get your tax right. We believe that we're making progress, but we know there's more to do. So we're committed to maintaining our efforts and building on many of these initiatives, as well as pursuing new ones. We know from our research that around three-quarters of small business find HMRC 'straightforward' to deal with, and we want to build on that. We will continue to listen and learn from what you are telling us, to help us target our efforts to improve the service that we provide.

## How we're changing our customer service

Businesses don't differentiate between separate parts of HMRC when they deal with us - and neither should they have to. They simply want to deal with all of their tax affairs in a single place. That's why we're introducing the new digital account, and why

we're moving to a 'once and done' approach - resolving issues in one go, so customers don't need to keep contacting us to chase responses or talk to different parts of our organisation.

Digital technology is the key that unlocks much of this. We know businesses increasingly want things to be delivered through digital channels. In the coming 12-24 months we'll be extending the set of services that you will be able to use via the digital account. You'll be able to register, file, pay, and access advice and support, across the main taxes, all in once place. You will also be able to make the changes that you currently do by post and by phone. We'll be using the digital account to provide an increasingly personalised experience with, for example, advice and support more specifically tailored to the circumstances and needs of the business concerned. We'll also continue to extend the range of help, support and advice that we offer, responding to your needs, and using new and innovative ways to make that support available.

