

Issue Overview Group (IOG)

Terms of Reference

1. Purpose

1.1 Working Together (WT) is a partnership between HM Revenue & Customs (HMRC) and the main Professional Bodies (PBs) representing tax agents and advisers working to improve all areas of HMRC operations for the benefit of HMRC, agents and their clients. It provides a forum to raise systemic operational issues or problems that have been identified by HMRC and/or the professional bodies.

1.2 Specifically the purpose of the Issues Overview Group (IOG) is to:

- focus on the delivery of the WT service
- find evidence to progress referrals
- ensure that the systemic issues raised via the WT network are investigated effectively with a view to delivering process and system enhancements
- IOG member to identify areas or unresolved key priority issues and escalate them via their Professional Body reps to the Joint Initiative Steering Group (JISG)
- review challenges to closing a referral
- review suggestions raised via the WT network

2. Membership

2.1 The IOG includes representatives from the relevant HMRC directorate and the representatives of the main Professional Bodies (PBs) representing tax agents and advisers - A list of current membership is at paragraph 7 below.

2.2 Other business representatives from HMRC may be invited to meetings where the agenda dictates a particular discussion/consultation/update.

3. Meetings

3.1 HMRC will provide the chair and secretariat functions.

3.2 Meetings will take place quarterly including one face to face meeting. The location of the face to face meeting to be agreed between HMRC and the PBs.

3.3 The timing and length of meetings will be flexible, taking into account the nature of the subjects under consideration.

3.4 Prior to each meeting, HMRC will issue a draft agenda. All members may suggest further items for inclusion. HMRC will aim to issue a final agenda and supporting Management Information Statistics (MIS) for each meeting seven days before the date of the meeting.

3.5 Prior to each meeting, the PBs will send HMRC the outputs of their pre-meeting scoring of each issue seven days before the date of the meeting.

3.6 Draft records of meetings will be circulated within fifteen days of each meeting for comment. Once agreed, a record of each meeting, including attendees, will be published on GOV.UK.

3.7 Minutes of meetings will be available to WT Team to local WT agent representatives

4. Governance

4.1 The IOG is one of a number of HMRC consultative forums for agent professional bodies.

4.2 As appropriate, the IOG may establish informal sub-groups to deal with specific member issues. Membership of these may differ from the main IOG.

4.3 Reports of the issues covered within these sub-groups and any decisions reached will be provided to the IOG.

4.4 The IOG will report key priority issues that align to JISG priorities

5. Confidentiality

5.1 All information and papers that HMRC shares with IOG members will be shared in confidence unless they are already in the public domain or confidentiality restrictions have been expressly lifted.

5.2 PB representatives on IOG may consult in confidence with other members of their body or group in order to provide a truly representative view

6. Review of IOG

6.1 The operation, Terms of Reference and membership of IOG will be reviewed annually to ensure that it continues to meet its aims and objectives.

7. IOG membership

7.1 Professional Bodies

AAT - Association of Accounting Technicians

ACCA - Association of Chartered and Certified Accountants

ATT - Association of Taxation Technicians

CIOT - Chartered Institute of Taxation

ICAEW - Institute of Chartered Accountants in England & Wales

ICAI - Institute of Chartered Accountants in Ireland

ICAS - Institute of Chartered Accountants of Scotland

7.2 HMRC Business Areas

B&S - Business Customer & Strategy