

2011 SRP	2011 text	2011 start date	2011 end date	2012 status	2012 SRP	2012 text (if changed)	2012 start date (if changed)	2012 end date (if changed)	Explanation (for text/date changes or actions removed from Plan)
1	Deliver a more focused and effective tax administration			Structural Reform Plan	1				
1.1	Take forward HMRC's wide-ranging spending review change programme to implement HMRC's objectives of maximising revenue flows, improving customer experience and reducing costs in a sustainable way			Removed from the Business Plan					Removed - now covered by section previously numbered as 1.2
1.1i	Develop a Change and Delivery Plan covering all HMRC transformation activity			Annex B) completed structural reform actions					
1.1ii	Put in place a Director General to lead a programme for Change and Delivery			Annex B) completed structural reform actions					
1.1iii	In line with the Red Tape Challenge, bring forward proposals to reduce and reform the stock of statutory instruments and regulations for which the Department has overall responsibility		Dec 2012	Removed from Business Plan					Removed to focus SRP on other priorities although activities still continuing.
1.2	Invest £900m to bring in c.£7bn in additional tax revenues per annum by 2014/15, as we: (a) tackle avoidance and evasion through targeted campaigns and interventions; (b) take specific action to tackle off-shore avoidance and evasion; (c) prevent tax avoidance before it happens; (d) tackle organised crime and fraud; and (e) improve our debt collection capability			Structural Reform Plan	1.1	1.1 Invest £917m to bring in c.£7bn in additional tax revenues per annum by 2014/15, as we: (a) tackle avoidance and evasion through targeted campaigns and interventions; (b) take specific action to tackle off-shore avoidance and evasion; (c) prevent tax avoidance before it happens; (d) tackle organised criminals and fraud; and (e) improve our debt collection capability.			Wording has been revised for clarity.
1.2i	Develop detailed business implementation plans for each element of the £900m investment package, working with other departments as relevant			Annex B) completed structural reform actions					
1.2ii	Put in place a performance management regime across the programme to assure delivery of c. £7bn additional revenues			Annex B) completed structural reform actions					
1.2iii	Strengthen HMRC's debt collection techniques by placing up to £1bn of lower value debt with external debt collection agencies	Nov 2010	Apr 2012	Removed from Business Plan					Removed to focus SRP on other priorities although activities still continuing.
1.2iv	Assign additional investigators and specialists to increase targeting alcohol, tobacco and repayment fraud.	Feb 2011	Sep 2011	Annex B) completed structural reform actions					
1.2v	Recruit 300 new investigators to tackle volume crime and labour providers fraud	Feb 2011	Sep 2011	Annex B) completed structural reform actions					
1.2vi	Launch the Tobacco Strategy	Apr 2011	May 2011	Annex B) completed structural reform actions					
1.2vii	Create teams of cyber crime investigators and launch cyber crime initiatives to counter increased threat of attacks on HMRC systems and customers using internet		Nov 2011	Annex B) completed structural reform actions					
1.2viii	Create an additional six taskforces to target evasion and serious non-compliance		Mar 2012	Annex B) completed structural reform actions					
1.2ix	Carry out 20,000 business records checks targeting those whose records fall short of the required standard		Mar 2012	Removed from Business Plan					In response to representations from tax-professional bodies (representing accountants) and representatives of small businesses, HMRC carried out further consultation during 11/12 on the way BRCs (Business Records Checks) were being conducted. This review is now complete and HMRC's proposed way forward has won broad support from business representatives. This review means that HMRC will have completed 3,700 visits during 2011/12.

1.2x	Collect additional revenues of £2bn by April 2012; on the way to £7bn additional revenues per year 2014/2015		Mar 2012	Annex B) completed structural reform actions		2			
1.2xi	Publish consultation documents on anti-avoidance listed schemes identified in Budget 2011	May 2011	Oct 2011	Annex B) completed structural reform actions					
1.3	Deliver the HMRC and Department for Work and Pensions strategy to tackle error and fraud in tax credits, reducing losses to no more than 5% by next year. Sustain this level throughout the Spending Review			Structural Reform Plan	1.2				
1.3i	Develop business implementation plans and a performance management regime to assure delivery on five key elements: Prevent, Detect, Correct, Punish and Deter			Annex B) completed structural reform actions					
1.3ii	Reduce tax credit error and fraud by £1.4bn		Jul 2011	Annex B) completed structural reform actions					
1.3iii	Extend the use of 'check now, then pay' approach to tax credits		Jul 2011	Annex B) completed structural reform actions					
1.3iv	Create a data link between the registrars and HMRC to facilitate customer claims and counter fraud		Jun 2012	Structural Reform Plan					Removed to focus SRP on other priorities although activities still continuing.
1.4	Create a 'one-click' online registration process for new businesses, working with the Department for Business, Innovation and Skills and Companies House			Structural Reform Plan	1.3				
1.4i	Work with the Department for Business, Innovation and Skills to develop plans to align Companies House and HMRC systems to create a 'one-click' registration process for new businesses			Annex B) completed structural reform actions					
1.4ii	Move notification of liability for the main business taxes to on-line channels: a) for VAT b) for main direct taxes		a) Aug 2012 b) 2013	Structural Reform Plan	1.3i				
1.4iii	Implement a 'Start-up-Hub' for new businesses		Nov 2011	Annex B) completed structural reform actions					
1.4iv	Put in place a digital default 'Registration Wizard' for business taxes, leading to fully automated processing for VAT		Oct 2011	Annex B) completed structural reform actions					
1.4v	Roll out the 'Registration Wizard' to businesses		Apr 2012	Annex B) completed structural reform actions					
1.4vi	Roll out a 'Tax Dashboard' for businesses by 2012		Apr 2012	Structural Reform Plan	1.3iii		Aug 2012		End date has been delayed due to need to add the VAT service to the Tax Dashboard, the rest of which has gone live. VAT data will be added later this year.
1.5	Deliver Real-Time Information (RTI) for the PAYE system by April 2014, supporting tax collection and introduction of Universal Credits			Structural Reform Plan	1.4				
1.5i	Develop and publish high level specification for software developers			Annex B) completed structural reform actions					
1.5ii	Consult on detailed proposals to introduce RTI			Annex B) completed structural reform actions					
1.5iii	Develop and launch a test service for software developers		Nov 2011	Annex B) completed structural reform actions					
1.5iv	Put in place and launch IT infrastructure for RTI		Apr 2012	Annex B) completed structural reform actions					
1.5v	Implement a campaign to align employer and HMRC data to support a smooth pilot and implement RTI data		Apr 2013	Structural Reform Plan	1.4i				
1.6	Work with HM Treasury and the Office of Tax Simplification to reduce complexity in the tax system			Removed from Business Plan					Removed to focus SRP on other priorities although activities still continuing.

1.6i	Support reviews of tax reliefs and simplification of the tax system for small businesses			Annex B) completed structural reform actions		3			
1.6ii	Build on Budget 2011 announcements to identify reliefs that can be removed/create a framework of new reliefs supporting businesses		Apr 2012	Annex B) completed structural reform actions					
1.6iii	Advice submitted to OTS on reliefs ahead of Finance Bill 2012		Apr 2012	Annex B) completed structural reform actions					
1.6iv	Identify administrative barriers to small businesses to achieving tax compliance		Apr 2012	Annex B) completed structural reform actions					
Input and impact indicators									
Indicator	Unit cost of collecting Income Tax: total cost of collecting income tax per £ collected (input indicator)			Altered		Unit Cost: IT - Total cost of collecting income tax (Self Assessment and Pay As You Earn) (Pence per £ collected)			Wording changed to clarify the description of the measure.
Indicator	Unit cost of collecting Corporation Tax: total cost of collecting corporation tax per £ collected (input indicator)			Retained					
Indicator	Unit cost of collecting National Insurance Contributions: total cost of collecting national insurance contributions per £ collected (input indicator)			Retained					
Indicator	Unit cost of collecting VAT: total cost of collecting VAT per £ collected (input indicator)			Retained					
Indicator	Unit cost of administering Tax Credits: total cost of administering tax credits per £ of tax credits paid out (input indicator)			Retained					
Indicator	Unit cost of administering Child Benefit: total cost of administering child benefits per £ of child benefit paid out (input indicator)			Retained					
Indicator	Cash collected from compliance: total amount of tax that HMRC collects from activity to tackle those individuals and businesses that have not paid the tax that is due, such as cash collected as a result of tax enquiries identifying evasion (impact indicator)			Retained					
Indicator	Revenue protected: tax receipts that are protected through HMRC activity, such as legislative action or guidance, that prevents non-compliance (impact indicator)			Retained					
Indicator	Tax gap: difference between all the tax theoretically due & tax actually collected (impact indicator)			Retained					
Indicator	Payment on time: proportion of businesses and individuals (excluding employees who pay tax through PAYE) who pay tax on time (impact indicator)			Retained					
Indicator	Debt roll rate: proportion of tax debt (CT, SA, Employers' PAYE) arising in the year that remains outstanding after 90 calendar days (impact indicator)			Retained					
Indicator	Benefit error and fraud: amount of tax credits money claimed by people who are not entitled to it (impact indicator)			Retained					
Indicator	Customers find us straightforward to deal with (impact indicator)			Retained					
Indicator	Cost for our customers when they deal with us (impact indicator)			Altered		The increase/decrease (-) in cost for our customers when they deal with us. £m.			Measure now has a wider customer coverage and different basis of measuring performance.