



HM Revenue
& Customs

Your Charter Annual Report

April 2013 - March 2014



Your Charter

Our role:

- We make sure that the money is available to fund the UK's public services by collecting taxes and duties as laid down by Parliament. We help families and individuals with targeted financial support.
- We want to give our customers a service that is even-handed, accurate and based on mutual trust and respect. We also want to make it as easy as we can for customers to get things right.

Your rights – what you can expect from us:

- Respect you
- Help and support you to get things right
- Treat you as honest
- Treat you even-handedly
- Be professional and act with integrity
- Tackle people who deliberately break the rules and challenge those who bend the rules
- Protect your information and respect your privacy
- Accept that someone else can represent you
- Do all we can to keep the cost of dealing with us as low as possible.

Your obligations – what we expect from you:

- Be honest
- Respect our staff
- Take care to get things right.

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Foreword



Lin Homer

Chief Executive and
HMRC Charter Champion

Your Charter is a constant reminder of what customers expect in their dealings with HMRC, and the behaviours that we expect of them. The Charter rights and obligations are at the forefront of our thinking as we develop new ways of working. The progress that we make is monitored by the Charter Advisory Committee, and our annual customer survey.

During the last year, we've continued to make good progress in delivering services for customers. Helping our customers and protecting their rights is critical to ensuring we collect the money that pays for the UK's public services, so we can help our customers with targeted financial support.

We achieved our best ever performance during 2013-14, exceeding tax and compliance revenues compared to the previous year, while continuing to improve customer service levels and make sustainable cost savings. I am particularly proud of the way we continued to improve our performance while delivering some very big changes to the way we help our customers meet their obligations, demonstrating that we supported them to get things right. This report highlights a number of those successes – not least the biggest modernisation of the PAYE system since its introduction in 1944 with the roll out of Real Time Information (RTI), and a new system to better support those who need extra help from us to enable them to get their taxes and entitlements right.

This year we answered 79 per cent of customer calls, the highest proportion we have ever answered in a year, and exceeded our post performance targets. We've helped our customers resolve their issues more quickly by improving our telephone systems through the use of intelligent telephony and made it cheaper in most cases by rolling out 03 telephone numbers and the tax credits call-back service, so we can keep the cost of dealing with us as low as possible. Despite these achievements, I know our customer service levels need to be better. We are working continually with our customers on new ways of improving customer service, including SMS texts for our tax credits customers to remind them to renew and trialling a wide range of new digital services.

We've made real progress, but there's still more to do, especially as some people's tax affairs are far more complex than they were say, ten years ago. That's why we're launching far-reaching and ambitious changes that will transform the way we serve our customers over the coming years and put them at the heart of everything we do.

We're pressing ahead with the development of many new digital products and services so customers find it easier to get things right. We estimate that more than a million customers (whether they're businesses or individuals) had used the new digital services by the middle of 2014 with another four million logging on in the following 12 months, rising to eight million by the end of 2015. Ultimately, we want all our customers to have access to a personal online account where they will be able to file, pay and make changes across all of their taxes, in a single place. Increasingly, in the months and years to come, customers will be able to get what they need from us online.

Quite rightly, our customers' expectations are high and it is important we check that the Charter's rights and obligations meet their needs fully. We are reviewing the Charter to see how we can improve our approach further and learn from how other organisations implement their Charter commitments.

In the meantime, I am very pleased to share our Charter Annual Report with you, as it underpins our commitment to our customers' rights, highlights some of our successes and outlines our ambition for next year.

A handwritten signature in black ink that reads "Lin Homer". The signature is written in a cursive, flowing style.

Lin Homer
Chief Executive and HMRC Charter Champion

Foreword



Ian Young

Institute of Chartered Accountants in England and Wales and Chair, Charter Advisory Committee

Your Charter was launched five years ago in late 2009. The Charter Advisory Committee, of which I have been the Chair for the past two years, was set up at that time to honour a pledge made by ministers to the effect that Charter rights and obligations should be kept under review by a body of which the majority of its members should be independent from HMRC. The committee has endeavoured to carry out this review task within its limited resources.

HMRC is an enormously complex organisation and the committee has worked with HMRC to ensure that this year's report reflects the work, progress and challenges of the organisation viewed through the prism of the 'Your Charter Rights and Obligations.'

The Charter and customer survey results, published as Appendix A to this report, represent an objective measure of progress to date. There continue to be improvements, and these are mentioned in the report, but although the performance in five out of the eight rights has improved compared with the previous year, in four of these the scores remain below the equivalent scores from March 2011. This is a cause for concern and the committee will continue to probe the reasons for this and challenge HMRC over their plans for improvement.

Tax agents, who inevitably each have far more contact and interaction with HMRC, remain very consistently the most critical of the performance of HMRC. It is noticeable that the worst 'score' is in respect of 'Do all we can to keep the cost of dealing with us as low as possible' where only 41 per cent of agents think that HMRC are achieving this target. This remains unchanged since 2011 (40 per cent) and was even below that figure in the intervening years. The other really low mark from agents comes in relation to 'Treat you as honest' where the figure is 48 per cent. This all compares rather oddly with the 80 per cent of agents who think that 'HMRC Respects' them. The explanation for the low ratings is no doubt due at least in part to agents dealing with more difficult and complex situations but these statistics do cause us some concern.

I hope that all the measures that HMRC are putting in place, which are set out in this report, will begin to make a real difference to the results of future surveys.

One 'Your Charter right' which did cause some concern during the course of the last year was 'Accept that someone else can represent you.' This was potentially compromised by the HMRC use of behavioural economics, or 'nudge' techniques, to contact taxpayers direct rather than going through their appointed agent. HMRC was trying to encourage changes in taxpayer behaviour, which is an entirely laudable aim, but this should not be at the cost of undermining the relationship between taxpayer and their appointed adviser. HMRC has set up

a small group to work through the appropriate procedures to ensure that this does not happen so that HMRC can benefit from the latest thinking in behavioural economics while ensuring, at the same time, that taxpayers' relations with their advisers are not undermined.

Another major change since 2009 has been the recent publication of HMRC quarterly performance measures which demonstrates that HMRC is now prepared to use external measures to determine progress. In relation to phone calls, HMRC handles 55 million calls a year and 79 per cent of those are answered. This is an enormous improvement on the 48 per cent figure in 2010-11. Nevertheless, it still means that just over one in five calls go unanswered and the 79 per cent figure is noticeably well below the 90 per cent figure which was HMRC's own target for 2013-14. Even that target is marginally below the 92 per cent figure which is the benchmark for the call centre industry more generally. There is certainly no cause for complacency here. The numbers speak for themselves. Millions of taxpayers call HMRC to try to get their tax right. If a fifth of them do not get through, it is difficult to see how this matches the HMRC's Charter commitment to 'Be professional and act with integrity' and, in particular, to 'Respond to your enquiries and resolve any problems as soon as we can.'

Communication in general, both with its customers but also within HMRC itself, remains a cause for concern, for example where one part of HMRC is still chasing a debt that has, as a result of action by another part, been superseded, suspended or has become the subject of a payment plan. In addition, the development of services based on new technologies must not distract from the current provision of a service that is fit for purpose. Also, in pursuit of its digital objectives, HMRC must not lose sight of the limited capabilities of the unrepresented particularly where poor, or absent, Broadband is an issue.

I continue to be encouraged by the active support that Chief Executive Lin Homer provides for 'Your Charter' and her team who provide excellent support to the group. She has attended all our four committee meetings during the past year and plays a very active role in all our discussions.

Once again 'Your Charter' features right at the very beginning of the HMRC Annual Report and Accounts for 2013-14, which again demonstrates the department's commitment to supporting 'Your Charter.' This is welcome and very encouraging.

Finally, the Charter Advisory Committee is reviewing 'Your Charter' during the final quarter of 2014 to see whether it still reflects best international practice in safeguarding the rights of taxpayers and reflecting their obligations. We intend to report to the HMRC Board by the beginning of 2015 with our collective views.

Ian Young
Chair, Charter Advisory Committee

Progress 2013-14

Your Charter is the customer face of HMRC's vision. It sets out our role as a government department and the rights and obligations of our customers. This is the third report on how we have demonstrated Charter values and behaviours. It covers the period from April 2013 to March 2014.

We emphasised the need to support, listen to and respect our customers by acting on their feedback to improve what we do in last year's report. The product and service changes we delivered this year underpin our commitment to designing all of our services around our customers instead of the individual taxes they pay, the financial benefits they receive or the department's internal structure.

Our focus is on helping and supporting our customers better



Our focus is on helping and supporting our customers better to get things right through providing products and services that meet their needs. We have adopted different approaches to achieve this goal – from developing different services (for example, for those customers who need enhanced levels of support in dealing with us) through to live testing of new ways of working and improving services in response to customer feedback (for example, Intelligent Telephony Automation and pilot digital services such as digital Self Assessment and tax credits online). These new approaches have been supported by continued consultation with our customer and representative groups and the Charter Advisory Committee, which ensures that our Charter obligations are considered and addressed.

As we move into new ways of delivering our services, we have responded to customer feedback and started to think differently about how we protect customers' rights to have someone represent them.

Introducing more digital ways of working includes plans to use data from different sources, so we can offer customers more personalised services that safeguard and strengthen Charter rights. Our Charter obligation to protect our customers' information and privacy has been an important consideration in the way we have taken forward the use of our data. We ensure that appropriate safeguards are in place when we use and share data, such as the rigorous controls and sanctions included in proposed legislation to release non-financial VAT registration data that supports access to trade credit.

We have worked hard to keep customer costs as low as possible as we introduce new products and make changes to service delivery. We are on course to meet our commitment to reduce costs for all our customers and to reduce the net annual administrative costs to business by £250 million by March 2015. We know that some of our customers have transitional costs in moving to new systems and we are using that knowledge to understand how we can keep these costs as low as possible. We have continued to make improvements to more traditional forms of contact, such as customer calls, by moving to 03

numbers, which are cheaper for most of our customers, and turning 83 per cent of customer post around within 15 working days, which exceeds our target for the second year in a row. We are supporting customers accessing our digital services with the development of an assisted digital strategy that encourages greater use of our online services.

We know the vast majority of our customers abide by their Charter obligations by being honest, respectful to our staff and taking care to get things right when dealing with us. At the same time, we deal robustly with the dishonest minority who deliberately break or bend the rules.

We take an even-handed approach in dealing with all our customers and tailor our approach according to risk, customer behaviours and information, and making the most of new technology.

We also ensure compliance by working closely with trade associations and representative bodies on a number of activities, from arranging publicity in regional newspapers and social media to multi-agency activities.

We also identify areas for improvement and measure our Charter progress by asking customers how we are doing in an annual survey. As in 2012-13, our small and medium-sized business customers are the most positive in how they view our overall performance, with tax agents being the least positive. In 2013-14, across all our customer groups, there were significant increases in customer perceptions of our performance in treating 'customers as honest' and in 'an even-handed way'.

Small and medium-sized businesses also felt our performance had improved in

- treating them as honest
- HMRC being professional and acting with integrity
- doing all that we can to keep the costs of dealing with us as low as possible.

Individual customers felt we had made the most progress in 'Treating customers even-handedly'. For agents, there were improvements in perceptions of our performance on 'HMRC being professional and acting with integrity' and 'Tackling those who evade or avoid', however, they felt our performance declined on 'Respect you.' Overall, the survey helps us to identify where we need to do more to meet customer expectations.

Our priority is to honour our Charter commitments by treating all customers as honest, with respect and even-handedly – from an individual taxpayer through to the largest of multinational companies. We invest in staff training and skills, including new training for staff handling complaints and making sure we capture positive feedback on staff professionalism and integrity.

We have:

- continued to make improvements against our customer service targets, by answering 79 per cent of call attempts to our contact centres and handling 83 per cent of post within 15 working days
- maintained post handling above our target, while we improved our call handling performance towards the target of 90 per cent

We invest in staff training and skills, including new training for staff handling complaints and making sure we capture positive feedback on staff professionalism and integrity



- processed tax credits, Child Benefit claims and changes of circumstance in 15.3 days for UK claims and in 86.7 days for international claims – well within our target of 22 days and 92 days respectively
- introduced a new online channel for the self-employed to claim a Small Earning Exemption (SEE)
- revised the service we deliver to customers who are bereaved, so that next of kin/executors receive certainty that the deceased's tax affairs have been settled. We also worked with the voluntary sector to ensure customer letters were appropriate and clearly understood.

We received external recognition for our customer service with the RTI Programme winning the 'Real IT' Best Project Team Award as well as Pay and Benefits magazine award 2014 for Project of the Year



We received external recognition for our customer service with the RTI Programme winning the 'Real IT' Best Project Team Award as well as Pay and Benefits magazine award 2014 for Project of the Year. We were also the overall 2013 Public Sector Award winner at the Employers Network for Equality and Inclusion Awards.

Our approach to how we handle the tax credits peak has also changed, including the introduction of a new process to complete renewals online and through the Intelligent Telephony Automation system (ITA) which asks customers why they are calling, confirms their identity and reacts to their responses. We also issued reminder letters and SMS messages to prompt targeted customer groups and gave reassurances that we had received renewals. We are also introducing a new process for issuing claim packs via a web-based system.

The following table summarises some of the key activities we have delivered this year:

Charter rights	How we have delivered
<p>1, 2, 3 & 4: Respect you, help and support you, treat you as honest and treat you even-handedly</p>	<p>Improved communications</p> <p>Enhanced telephony service: The ITA system went live in November 2013. Since then more than 16.5 million customers have interacted with the system. Based on these responses ITA will:</p> <ul style="list-style-type: none"> • provide the caller with an answer to their query • direct the caller to where they can find the information • direct the caller through to an adviser who will be told by a pop-up on their screen what the call is about. <p>The automated Identification and Verification process (ID&V) is handling more than 50 per cent of calls, with 65 per cent of customers successfully completing the ID&V process. This is against a target of 60 per cent at launch. We are listening to feedback about how to improve the services further during 2014-15. The first round of fine-tuning our services started on 1 July.</p> <p>We have used email to help our customers resolve their tax code queries in a quicker, more cost-effective way. The new system went live in January 2014 and by the end of March almost 117,000 customers had benefited with more than two-thirds having their tax codes successfully updated. In response to feedback, we are implementing a range of improvements to the service.</p> <p>We also:</p> <ul style="list-style-type: none"> • delivered a new outbound email subscriptions service for businesses so they can get information at the time they need it • maintained contact centre performance, including handling 79 per cent of customer calls to our contact centres and exceeding our 80 per cent customer post target for the second year running • successfully used Twitter messaging to send messages and news stories to our customers, and to promote webinars and Q&A sessions on specific subjects, including: <ul style="list-style-type: none"> • supporting marketing campaigns, such as the current tax credits renewals campaign, by driving customers to renewal forms, reminding them of deadlines, and pointing them towards further information and guidance • providing direct support to small and medium-sized business customers via the @HMRCBusiness account, not just by sending out advice and reminders, but also answering questions where we can.

Supporting customers who need extra help

We announced plans for a new service to support customers who need extra help to get their taxes and entitlements right in February 2014. The service offers specialist help over the phone, supported by a mobile team of face-to-face advisers, and replaced our network of Enquiry Centres.

We value the help that unpaid agents, including friends and family members and the voluntary and community sector, give to vulnerable customers. We support voluntary sector organisations through grant funding and through our Voluntary Sector Tax Resolution Service.

A new Civil Service online learning package, 'Supporting Vulnerable People', has been created with input from various departments including HMRC and is now available to all staff.

Our Visually Impaired Media Unit provides enhanced products for customers with accessibility needs. Products can be provided in large print, by email, audio or text on CD, or by Braille.

We continue to modernise our digital products so we can improve customer accessibility. In particular, old-style pdf forms are being phased out and replaced by more accessible products.

New products and services

From 6 April 2013 employers started reporting PAYE information in real time. By the end of 2013-14, more than 95 per cent of PAYE schemes with employees or pensioners were reporting PAYE in this way. We had received more than 35.4 million full payment submissions reporting 742 million payments to employees and pensioners. We worked closely with employers and stakeholders as we introduced Real Time Information (RTI) and, as a result, 70 per cent of employers told us they found RTI easy or very easy to use. Data provided in real time is being used to support the renewal of tax credits and the introduction of the government's flagship Universal Credit programme by the Department for Work and Pensions.

A new and enhanced digital service, Your Tax Account, is being piloted for small and medium-sized businesses. This will make it easier, quicker and simpler for those customers to interact with us and meet their obligations. It contains a personalised homepage and access to online services and information for SA (Self Assessment), Value Added Tax, Corporation Tax and Pay As You Earn for employers.

We have introduced a range of digital assistance products to help business customers, including webinars (online seminars) and an interactive guidance publication to make tax easier to understand for small businesses.

Similarly, we helped customers with new online filing by telling them where they could find support. We worked proactively through the RTI Customer User Group and its members to ensure that our stakeholders were kept informed of progress and they were able to feed back topics of concern to us. These consultations led to a number of changes including:

- a new concession for existing micro employers
- delaying the introduction of penalties for late filing of in-year returns to October 2014
- setting up a dedicated phone line in February 2014 to help care and support employers who file on paper to move gradually to RTI
- signposting employers who tell us they are unable to file online to websites that help those who are digitally excluded. If an employer can demonstrate they are digitally excluded they are offered a paper alternative.

Our research shows 70 per cent of employers have told us that RTI is very or fairly easy to deal with. More than 95 per cent of PAYE schemes with employees or pensioners were reporting PAYE in real time for more than 99 per cent of all employees and pensioners.

Charter rights

5: Be professional and act with integrity

How we have delivered

In 2013-14, we delivered a programme of improvements to how we deal with complaints across HMRC. This work focused on:

- demonstrating greater empathy with customers
- focusing on resolving complaints, not just processing them
- using our discretion and responding flexibly where appropriate, particularly where a customer has specific needs or exceptional circumstances
- embedding the learning from complaints and customer feedback to improve the services we give our customers in future.

Customers, their representatives and external reviewers have already started to acknowledge the improvements. We are building on that progress this year, further improving complaint resolution as well as learning from customer feedback across the business.

We are working closely with the Adjudicator and the Ombudsman, as well as making full use of feedback from customers and their representatives, in driving these improvements. Additionally, we are engaging with our stakeholders through various consultative meetings to discuss progress and identify any further gaps.

6: Tackle people who deliberately break the rules and challenge those that bend the rules

We are building on the success of our award-winning data analysis system Connect, by upgrading it to further improve its capabilities. In parallel, we are making Connect more cost-effective so it will enable us to 'do more, for less'. Connect has given us the ability to focus better on our compliance activities, helping us to identify those who might need help in their tax affairs and also target those who deliberately evade their taxes. This has resulted in £3 billion of additional tax revenues being collected over four years.

We have been working with customer and agent representatives to tackle those who have not paid what they owe by running four campaigns this year: Tax Return Initiative, VAT Outstanding Returns, Direct Selling and Property Sales.

The government has introduced 42 changes to tax laws since 2010 to close down avoidance loopholes and to make strategic changes to prevent and deter tax avoidance. These measures include the introduction of the General Anti-Abuse Rule (GAAR) to tackle abusive tax avoidance schemes, and strengthening DOTAS (Disclosure of Tax Avoidance Schemes). The Finance Bill 2014 contained new measures to put in place tougher monitoring regimes and penalties for high-risk promoters of tax avoidance schemes. The Bill also included measures that will give HMRC the power to collect disputed tax bills up front, putting those who try to avoid tax on the same footing as the vast majority who pay all their tax on time.

The number of new DOTAS schemes has reduced by more than 75 per cent from 116 schemes in 2009-10 to just 28 in 2013-14.

We also protected revenue of £2.7 billion by winning 30 avoidance cases that went to court in 2013-14. We win about 80 per cent of all court cases involving tax avoidance.

Charter rights	How we have delivered
7: Protect your information and respect your privacy	<p>We made sure that all proposals to create new systems for sharing information include strong controls and safeguards that respect and protect customer confidentiality.</p> <p>We continue to make sure that all our information sharing has a valid legal basis in accordance with our strict duty of confidentiality and that we understand and comply with our legal obligations under the Data Protection Act.</p>
8: Accept that someone else can represent you	<p>We introduced simplified 'deemed consent' rules in November 2013 which means, for example, that friends, family and the voluntary sector can represent those who need enhanced support. This is making the process quicker and cheaper for our customers by allowing us to resolve their issue at the first point of contact.</p>
9: Do all we can to keep the cost of dealing with you as low as possible	<p>We launched 'Charities online' in April 2013 to make it quicker safer and easier for charities and community amateur sports clubs to receive Gift Aid repayments. It now takes eight days to process payments, reduced from 29 days. This year £760 million gift aid repayments have been made through the system with 60,000 organisations registered for the service.</p> <p>The introduction of new digital services are also central to our plans to reduce costs to businesses by simplifying and speeding up the way that business customers deal with us – making their transactions simpler, easier and quicker. For example, Your Tax Account will enable small businesses to take control of their tax affairs through a personalised online account.</p> <p>Following the migration in 2011 of our tax credits helpline to 0300 numbers, we successfully migrated all 110 customer-facing 0845 numbers to 0300 during 2013 – reducing the cost of calls for most of our customers and saving them an estimated £19 million.</p> <p>A change to the Patent Box regime of tax reliefs led to a significant cost increase in 2013-14. However, businesses welcomed these changes because of lower Corporation Tax rates on earned profits from patented inventions and other innovations.</p> <p>From April 2013 the government introduced a simpler income tax system for small businesses, saving them approximately £6 million a year. From the 2013-14 tax year:</p> <ul style="list-style-type: none"> • unincorporated businesses under the VAT threshold can choose to be taxed on a 'money in, money out' basis (known as 'cash basis'), so they will not need to spend time completing accounting adjustments and other calculations designed for larger and more complex businesses • all unincorporated businesses will be able to use simpler rules for some business expenses (known as simplified expenses) if they choose to.

Priorities for 2014-15

The Charter principles continue to play a vital role in determining how we provide high-quality services for our customers.

Our achievements in recent years show we are working hard to respond to the needs and rights of our customers. As we change and improve our products and services, we are also trying out new approaches to help them meet their obligations. We are introducing digital services to enable most of our customers to manage their tax affairs and payments online. Customers will also have more access to the information we hold about them that will improve their ability to get their tax right and minimise costs for both HMRC and our customers.

Our improved online services will meet customer needs better, removing error through simplification of rules and processes. We will also provide support to business customers who need help in meeting their tax obligations.

Small and medium-sized business customers will benefit from the wider introduction of Your Tax Account, following small-scale trials that were launched towards the end of February this year. This will allow 4.9 million small and medium-sized businesses to manage their online tax affairs more easily, quickly and simply. That means they'll be able to carry out transactions securely, seek information, and access help all in one place for the first time through a personalised screen.

Our new service for customers who need extra help is already providing specialist support over the phone and through a team of mobile face-to-face advisers. We started visiting customers who need extra help in June and the service will be further refined after we asked for their feedback.

Our new compliance strategy of 'promote, prevent, respond' will continue to make it easier for our customers to get it right first time. We promote good compliance by designing it into systems and processes, we then prevent non-compliance at or near the time of filing by eliminating mistakes and personalising returns. We respond to non-compliance by personalising our actions, enabling customers to correct details, and use other self-service options.

We're continuing to ask for customer and tax agent feedback about our new ways of working so we can make further improvements. We have a strict duty of confidentiality and will continue to ensure that the services we provide to our customers protect their information and respect their privacy.

From next year we want self-employed customers to deal with their tax and National Insurance in one go, making it easier, quicker and simpler for them to get it correct. As part of the government's wider strategy to support working families, we are working to deliver the new Tax-Free Childcare scheme in partnership with National Savings and Investments.

Our improved online services will meet customer needs better, removing error through simplification of rules and processes. We will also provide support to business customers who need help in meeting their tax obligations



Appendix

Charter and customer survey questions

Right	Survey question	Customer group	Mar 13	Mar 14	Margin of error	Significant change	Base size
Respect you	How well or poorly did staff treat you?	Individuals	83	84	±1	↔	4024
		SME*	84	83	±2	↔	2047
		Agents	83	80	±2	↓	1799
		Overall	83	83	±2		
Help and support you to get things right	Ease of getting all the information needed	Individuals	78	77	±1	↔	5219
		SME	81	78	±2	↔	3003
		Agents	67	64	±2	↔	2077
		Overall	75	73	±2		
Treat you as honest	HMRC treats individuals as honest	Individuals	62	61	±2	↔	2627
		SME	65	68	±2	↑	3563
		Agents	46	48	±2	↔	2263
		Overall	57	59	±2		
Treat you even-handedly	Rate HMRC in terms of how much you trust them to be fair	Individuals	56	59	±2	↑	2627
		SME	67	69	±2	↔	3563
		Agents	58	59	±2	↔	2263
		Overall	60	63	±2		
Be professional and act with integrity	HMRC can be relied upon to act with honesty and integrity	Individuals	73	73	±3	↔	1328
		SME	76	80	±2	↑	1760
		Agents	68	74	±3	↑	1131
		Overall	72	76	±3		
Tackle people who deliberately break the rules and challenge those who bend the rules	HMRC can be relied upon to carry out its duties properly and professionally	Individuals	73	73	±2	↔	2627
		SME	75	77	±2	↔	3563
		Agents	56	61	±2	↑	2263
		Overall	68	70	±2		
Protect your information and respect your privacy	HMRC protects my information	Individuals	69	68	±3	↔	1328
		SME	67	69	±3	↔	1760
		Agents	73	72	±3	↔	1131
		Overall	70	70	±3		

Right	Survey question	Customer group	Mar 13	Mar 14	Margin of error	Significant change	Base size
Do all we can to keep the cost of dealing with us as low as possible	Revenue & Customs can be relied upon to look after customers' interests	Individuals	62	62	±2	↔	2627
		SME	60	62	±2	↑	3563
		Agents	39	41	±2	↔	2263
		Overall	53	55	±2		
All rights	Overall score – Individuals	Total Individuals	69	70	±3		
	Overall score – SME	Total SME	72	73	±3		
	Overall score – Agents	Total Agents	61	62	±3		
	Overall HMRC score	Total HMRC	67	68	±3		
Accept that someone else can represent you	How easy or difficult was it to get us to recognise their authorisation	Agents	79	78	±2	↔	2220

* Small and medium-sized business customers are referred to in the table as SME. SME stands for small and medium enterprises

Notes:

All scores are based on rolling annual data from the HMRC customer survey. Scores represent positive responses such as strongly agree/agree to each survey question.

For each right in the Charter the closest question from the HMRC customer survey has been identified.

The survey was not designed specifically to measure the rights in the Charter and therefore some questions have closer matches to the rights than others.

Overall measures for each right are calculated using a simple average of the three customer groups.

The following rights are only asked of customers who have had recent dealings with HMRC: 'Respect you', 'Help and support you to get things right', and 'Accept that someone else can represent you'.

The remaining rights are asked of a representative sample of each customer group.

For further information about the survey see <http://www.hmrc.gov.uk/research/cust-exp-2010.pdf>



HM Revenue & Customs

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