

HMRC Charter

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HM Revenue & Customs has launched its new Charter. The [full text is here](#). The summary is:

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

I welcome this charter. I do, however, have reservations. First, the emphasis, even within this summary is wrong. The tax payer has as many obligations as rights. This

summary and the text itself does not make that clear.

Second, the text does not make it as clear as it might that tax compliance is what is expected of people. Tax compliance is seeking to pay the right amount of tax (but no more) in the right place at the right time where right means that the economic substance of the transactions undertaken coincides with the place and form in which they are reported for taxation purposes. The Charter does say with regard to tackling people who deliberately break the rules that:

The great majority of people are honest and get things right. We want to protect them from the effects of people deliberately breaking the rules. We will also challenge those who engage in avoidance, deliberately bending the rules. We will treat genuine mistakes, acting without reasonable care and deliberately misleading actions differently from each other.

We will:
• identify people who are not paying what they owe or claiming more than they should,
• recover the money they owe and charge interest and penalties where appropriate
• distinguish between legitimately trying to pay the lowest amount and bending the rules through tax avoidance
• use our powers reasonably

Whilst useful — especially with regard to avoidance, this is curiously treated as being a right of the taxpayer to expect HMRC to do this, and not as an obligation of the taxpayer. Tax compliance is the taxpayer's obligation. It should be stated as such. I do not think this explicit within the taxpayer's obligation to be honest, which says:

We need you to be honest with us. If someone else acts for you, we expect them to be honest too.

We expect you to:
• be truthful, open and act within the law
• give us accurate information
• tell us as soon as you can if you think you have made a mistake.

This too easily excuses avoidance — which all accountants and lawyers say is within the law. A dichotomy is therefore left present in the Charter which should not be there. This could have been addressed if the Charter had included a commitment to a General Anti-Avoidance Principle and purposive legislation in future: then the vision inherent in the document would have been clear. As it is, there is doubt and that will lead to on-going problems.

And this too is the only occasion when the behaviour of agents is referred to. I think there should be explicit reference to them in the Charter, unless a specific Code is introduced for them.

One final thing: the Charter should have included a specific obligation on government to better account for what it does with taxpayer money. It is just not good enough on this

issue.

So, fell marks for trying. But 7 out of 10 at best for delivery I'm afraid.

My version [is here](#).