

## HMRC, you and me

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Tax barrister Jolyon Maugham is rapidly becoming one of the leading commentators in the tax debate in the UK, with a welcome left of centre stance matched with strong professional knowledge. [In a new blog he says](#) (and I have edited, but only very slightly):

*The rise of tax to the top of the political agenda; the public demand in times of hardship for everyone to pay their share; and the suspicion of two tax systems — one for the wealthy with access to the best technical minds and one for the rest who must make up for the tax lost to the wealthy: these things demand a closer and more responsive public engagement from HMRC.*

His lament is that this response is not forthcoming on issues as important as, for example, the Bernie Ecclestone case, and he provides the evidence that this is not necessary and that HMRC have the power to engage more fully than they do at present.

I think Jolyon's argument is not just sound, but important. With the exception of big business, where there is a very clear impression of active communication being undertaken, whether it be on governance via the big business dominated HMRC board, or consultation, where big business usually dominates as they are the only people with the resources available to dedicate to the process, or even on tax affairs, where big business gets its own dedicated customer relationship manager where the rest get a telephone call centre if they are lucky enough to get through, the HMRC attitude to communication is lamentable.

From the patronising description of taxpayers as customers to the closure of local tax enquiry centres, to the retreat to call centres, and the new policy of expecting taxpayers to self serve themselves on tax queries, which is to become prevalent over the next two years as more than 5,000 HMRC staff in personal tax lose their jobs, HMRC's attitude to most people appears to be one of withdrawal from active engagement. Whoever you are, and whatever you want it seems that HMRC wants to hold you at arm's length, or more. No wonder they have difficulty persuading some people to part with their money. They are very clearly not building their public

relationships on the basis of mutual trust, and that, for a tax authority, is disastrous.

This is also true at a policy level. It is very obvious that my work irritates HMRC. They have invested enormous amounts of time, effort and, therefore, money in trying to discredit my work on the tax gap and other issues, to limited avail. The fact is that whether my work is right or not those with open minds can see that it raises serious questions about the approaches and methodologies HMRC use that imply that their own estimates must be, as Margaret Hodge has put it, the 'tip of the iceberg'. And yet they have never sought to engage on such issues. Not once have they invited me in for a discussion. Nor have they suggested they might wish to explain where I am wrong: they just fire barrages from afar. It's battleship diplomacy and it does not work.

That's also true of their consultation processes. If HMRC was serious about consultation it would realise that drawing responses from a very limited range of large businesses, and their advisers, plus the tax academics who are largely sponsored by those firms, is an inadequate process. It is normal for evidence from small business and civil society to be very limited simply because the resources available to make such submissions are very limited in these sectors. In that case HMRC has to go out of its way to secure these opinions, including by making grants, where necessary, to ensure that those with the capability of providing them have the means to deliver. That would appear essential if they are to secure evidence from a wider variety of opinion on such an important issue as tax policy. At present they only hear from those with command of considerable financial resources, and most of society does not enjoy that. No wonder HMRC has a communications problem if it only has an ear for 1% of the population.