

## HMRC is due a review

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The following article by Paul Aplin OBE, chair of the ICAEW's Tax Faculty's technical committee, [was in Accountancy Age late last week](#). I reproduce it with his permission here. I share many of Paul's sentiments and endorse his call:

*Much has happened in the world of tax since HMRC was formed back in 2005.*

*The Carter Review in 2006 was the catalyst for a massive shift from paper-based compliance to digital. The transition to digital is about to enter a new phase with the advent of digital tax accounts and the potential that this holds for further transforming tax administration is huge.*

*HMRC conducted a comprehensive powers review and as a result the powers and penalties regime was recast. The governance and management structure has been revised several times*

*Local offices and enquiry centres have closed and there has been a move towards centralised processing and contact centres, and away from face-to-face contact. The tax system has become more complex. Press and politicians - and arguably the general public - now take a far greater interest in tax issues than they did in 2005.*

### ***Dogged by criticism***

*For most of its short life HMRC has been dogged by criticism of its service delivery, while seeing sustained and significant cuts to its budget and a 40% reduction in headcount. Further reductions are planned.*

*The end of HMRC's first ten years - a decade of radical change - seems like the ideal time to take stock and ask how well it has met the aspirations of the O'Donnell Review which created it, and to ask whether new aspirations should emerge to reflect the vastly different world HMRC now operates in.*

*I am not alone in believing that an independent review of HMRC's resources, powers, culture, governance and modus operandi is needed: Richard Murphy, Jolyon Maugham,*

*Judith Freedman, Bill Dodwell and Jonathan Riley of Grant Thornton have also advocated a review. All of us have called for it in a constructive spirit.*

*HMRC has shouldered a great deal of criticism from politicians and the press over the last few years, not all of it fair. If things are to change we need a catalyst.*

*A wide ranging independent review could, I believe, provide that catalyst and help deliver the tax administration we all - within and outside HMRC - aspire to through HMRC's second decade.*

*Paul Aplin is a partner at **AC Mole & Sons**, and chairman of the **ICAEW Tax Faculty Technical Committee***

Disclosure: I am a member of the ICAEW Tax Faculty