



HM Revenue
& Customs

Corporate report

The HMRC Charter

Updated 30 July 2024

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This publication is available at <https://www.gov.uk/government/publications/hmrc-charter/the-hmrc-charter>

1. About the HMRC Charter

The HMRC Charter is a legal requirement under the [Finance Act 2009](https://www.legislation.gov.uk/ukpga/2009/10/contents) ([http://www.legislation.gov.uk/ukpga/2009/10/contents](https://www.legislation.gov.uk/ukpga/2009/10/contents)). The legislation states that the Charter ‘must include standards of behaviour and values to which HM Revenue and Customs will aspire when dealing with people in the exercise of their functions’.

HMRC is committed to improving its customer experience and the HMRC Charter defines the service and standard of behaviour that customers should expect when interacting with us. The Charter is supported by further [principles of support for customers who need extra help](https://www.gov.uk/government/publications/hmrc-charter/hmrcs-principles-of-support-for-customers-who-need-extra-help) (<https://www.gov.uk/government/publications/hmrc-charter/hmrcs-principles-of-support-for-customers-who-need-extra-help>).

2. The HMRC Charter

Working with you to get tax right

HMRC is here to collect the tax that pays for the UK’s public services.

We’ll help you meet your tax responsibilities and make sure you get any benefits, tax credits, refunds or other support you can claim. However, we will take firm action against the small minority who bend or break the law.

Our standards

Getting things right

We’ll give you accurate, consistent and clear information. This will help you meet your obligations, and understand your rights and what you can claim. When we ask for information, we rely on you to give us full, accurate and timely answers. If you disagree with us, we’ll tell you about options available to you and work with you to reach an appropriate outcome quickly and simply.

Making things easy

We'll provide services that are designed around what you need to do, and are accessible, easy and quick to use, minimising the cost to you.

Being responsive

When you get in touch with us, we'll make sure that the people you deal with have the right level of expertise. We'll answer your questions and resolve things first time, or as quickly as we can. We'll also explain what happens next and when you can expect a response from us. If we make a mistake, we'll put it right as soon as possible. If you're not satisfied with the service you've received, we'll explain how you can [make a complaint](https://www.gov.uk/complain-about-hmrc) (<https://www.gov.uk/complain-about-hmrc>).

Treating you fairly

We'll work within the law to make sure everyone pays the right amount of tax and gets their benefits and other entitlements. We'll assume you're telling the truth, unless we've good reason to think you're not.

Being aware of your personal situation

We'll listen to your worries and answer any questions clearly and concisely. We'll be mindful of your wider personal situation, and will give you [extra support](https://www.gov.uk/dealing-hmrc-additional-needs) (<https://www.gov.uk/dealing-hmrc-additional-needs>) if you need it.

Recognising that someone can represent you

We'll respect your wish to have someone else deal with us on your behalf, such as an accountant, friend or a relative. We'll only deal with them if you have [authorised them to represent you](https://www.gov.uk/appoint-tax-agent) (<https://www.gov.uk/appoint-tax-agent>). To protect you, HMRC works with professional bodies to set the [standard expected of professional agents](https://www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents) (<https://www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents>) who support you to meet your tax obligations. We can refuse to work with professional agents who fail to adhere to this standard.

Keeping your data secure

We'll protect information we hold about you and treat it as private and confidential. We'll always use that information fairly and lawfully.

Mutual respect

We take any threats, intimidation or harassment very seriously and will take appropriate action against any behaviour of this type. We'll always treat you

in line with our values of respect, professionalism and integrity. Our employees are people too and we expect you to treat them in the same way.

3. If you are not happy with a decision or the service you have received

If you do not feel the service you've received has met the standards of the Charter you can [make a complaint \(<https://www.gov.uk/complain-about-hmrc>\)](https://www.gov.uk/complain-about-hmrc). HMRC will deal with it quickly and fairly. Please make sure you mention the Charter in your complaint and explain which aspects of the Charter you feel HMRC has not met.

If you disagree with a tax decision you can:

- ask for a statutory review of the decision
- appeal to the independent tax tribunal
- do both

A statutory review is undertaken by an impartial review officer in HMRC who was not involved in the original decision and acts as a fresh pair of eyes. A statutory review is quicker and more cost-effective than appealing directly to the tribunal. If you are still not satisfied following the review you can then appeal to the tribunal. Approximately three-quarters of disagreements are settled at review and do not need to go to tribunal.

Find out what to do if you [disagree with a tax decision \(<https://www.gov.uk/tax-appeals>\)](https://www.gov.uk/tax-appeals). If you received a decision letter from HMRC, that will also have instructions about what to do.

4. Feedback

HMRC undertakes to identify and keep under review how the Charter standards apply in all aspects of its work.

HMRC monitors feedback received about the Charter standards and a summary is included in the regular reviews of performance by HMRC's Customer Experience Committee.

5. How we monitor and report on performance against the Charter

Performance against the Charter is monitored by specific service standards, customer surveys and other data, linked to wider HMRC performance measures. We have [published the latest set of indicators and data](https://www.gov.uk/government/publications/hmrc-charter/hmrc-charter-performance-indicators) (<https://www.gov.uk/government/publications/hmrc-charter/hmrc-charter-performance-indicators>).

HMRC's Customer Experience Committee oversees performance against the Charter - [find out more about the Customer Experience Committee](https://www.gov.uk/government/organisations/hm-revenue-customs/about/our-governance#customer-experience-committee) (<https://www.gov.uk/government/organisations/hm-revenue-customs/about/our-governance#customer-experience-committee>).

The committee [provides a report each year](https://www.gov.uk/government/collections/your-charter-annual-reports) (<https://www.gov.uk/government/collections/your-charter-annual-reports>), assessing HMRC's performance against the Charter, and includes progress and priorities for further improvement.

From December 2020 the committee will also conduct reviews of performance at its quarterly meeting. These quarterly reviews are also informed by feedback from the Adjudicator (who sits on the committee) and from a group of tax professionals, who will also meet quarterly with HMRC to provide their perspectives on HMRC's performance against the Charter.

6. More information about HMRC

Find out how to [contact HMRC](https://www.gov.uk/contact-hmrc) (<https://www.gov.uk/contact-hmrc>).

Learn more about our:

- [role and responsibilities](https://www.gov.uk/government/organisations/hm-revenue-customs/about) (<https://www.gov.uk/government/organisations/hm-revenue-customs/about>)
- [governance and how we're organised](https://www.gov.uk/government/organisations/hm-revenue-customs/about/our-governance) (<https://www.gov.uk/government/organisations/hm-revenue-customs/about/our-governance>)

Read our:

- [annual reports and accounts](https://www.gov.uk/government/collections/hmrcts-annual-report-and-accounts) (<https://www.gov.uk/government/collections/hmrcts-annual-report-and-accounts>)
- [personal information charter](https://www.gov.uk/government/organisations/hm-revenue-customs/about/personal-information-charter) (<https://www.gov.uk/government/organisations/hm-revenue-customs/about/personal-information-charter>)

- [consultations \(\[https://www.gov.uk/government/publications?departments%5B%5D=hm-revenue-customs&publication_filter_option=consultations\]\(https://www.gov.uk/government/publications?departments%5B%5D=hm-revenue-customs&publication_filter_option=consultations\)\)](https://www.gov.uk/government/publications?departments%5B%5D=hm-revenue-customs&publication_filter_option=consultations)
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