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10 DOWNING STREET

From the Private Secretary

9 July 1986

TAXPAYERS' CHARTER

Rachel Lomax wrote to me on 7 July enclosing a draft taxpayers' charter. Peter Warry has suggested some additions to this and I am, with his agreement, sending you a copy of his minute to the Prime Minister. We agreed that the quickest way of taking this forward would be for the Prime Minister and the Chancellor of the Exchequer to discuss the Charter at their bilateral on Friday.

DAVID NORGROVE

Tony Kuczys, Esq.,
H M Treasury

M



Treasury Chambers, Parliament Street, SW1P 3AG

01-233 3000

7 July 1986

David Norgrove Esq
Private Secretary to the Prime Minister
No 10 Downing Street
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SW1

BF|| Any P W comments?

Dear David,

TAXPAYERS' CHARTER

at top PT2
The Prime Minister and the Chancellor agreed last year that the Policy Unit proposal for a taxpayers' charter should be considered separately from any further work on implementation of the Keith Report (your letter of 20 November).

The Prime Minister will wish to see the attached draft Charter which, he proposes, should be issued jointly by the Inland Revenue and by Customs and Excise. The Chancellor feels that it will be reasonably well received not least in so far as it spells out the rights of appeal which taxpayers have. Not all taxpayers may be aware of these at present.

It is not easy to judge the right moment to publish the charter. From a number of points of view - the effect in the media, on the public generally, and on the staff of the two Departments - it is important to present the charter positively and in a suitable context. But the Chancellor believes the timing is now right, particularly given the headway which has been made in tackling the worst of the backlog of work in Inland Revenue local offices and the Department's excellent progress on the computerisation of PAYE. The Chancellor therefore proposes that the Charter should be issued to coincide with the publication of the Inland Revenue's Annual Report later this month, in which it would feature.

The Chancellor would be grateful to know if the Prime Minister is content to proceed in this way.

Yours ever
Rachel

RACHEL LOMAX

TAXPAYER'S CHARTER

You have important rights and entitlements as a taxpayer. You are entitled to expect that:

Help and Information

- the staff of the Inland Revenue and Customs and Excise will help you in every reasonable way to obtain your rights and to understand and meet your obligations under the tax laws. So that they can do this, the Inland Revenue and Customs and Excise are entitled to expect that you will give them the full facts they need to decide how much tax you should pay.

Courtesy and Consideration

- the staff of the Inland Revenue and Customs and Excise will at all times carry out their duties courteously, considerately and promptly.

Fairness

- you will have your tax liability decided impartially, according to the law.
- you will be treated in the same way as other taxpayers in similar circumstances.
- you will be presumed to have dealt with your tax affairs honestly, unless there is reason to believe otherwise.

Privacy and Confidentiality

- information about your tax affairs which is supplied to the Inland Revenue or Customs and Excise will be treated in strict confidence and used only for purposes allowed by law.

Costs of Compliance

- the Inland Revenue and Customs and Excise will recognise the need for the costs you incur in complying with the law to be kept to a minimum, subject to their duty to collect the tax that is due from you efficiently and economically.

Independent Appeal and Review

You may ask the Inland Revenue or Customs and Excise to look again at your case, if you think your tax bill is wrong or they have made a wrong decision, or they have handled your tax affairs badly. Your case can be reviewed at a higher level in the office you are dealing with. In the case of the Inland Revenue, this normally means the District Inspector of the Collector in Charge; in the case of a Customs and Excise VAT office, the Assistant Collector in charge. If you are still not satisfied, you may take the matter up with the Inland Revenue Regional Controller or the Collector of Customs and Excise, or with the Inland Revenue or Customs and Excise Headquarters. Beyond that, you have important rights to independent appeal.

For Inland Revenue taxes, you may appeal against your tax bill to an independent tribunal, the appeal Commissioners, if you think the decision of the Inspector or Collector is wrong; and you may appeal, if necessary, to the Courts if you think that the law has been applied wrongly.

For Customs and Excise taxes and duties, you may appeal against a VAT decision to the independent VAT Tribunals; or in the case of other taxes or duties directly to the Courts.

You may ask your Member of Parliament to take up your case with the office you are dealing with or with Treasury Ministers. Your Member of Parliament may also ask the independent Parliamentary Commissioner for Administration (the Ombudsman) to review your case, if you think that the Inland Revenue or Customs and Excise have handled your tax affairs improperly.

Board of Inland Revenue

HM Customs and Excise

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TAX + SAVINGS
PT 3

CCB 6



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8 July 1986

David Norgrove Esq
Private Secretary to the Prime Minister
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LCF
please do so, and ask PW for early comments.
JH

*Dear David***TAXPAYERS' CHARTER**

I should be grateful if you could substitute the attached copy of the Charter for the one attached to Rachel Lomax's letter yesterday.

As Rachel said, the aim is to issue it to coincide with the publication of the Revenue's Annual Report. It would therefore be very helpful to have the Prime Minister's approval this week.

*Yours ever**Tony***A W KUCZYS**