

To paraphrase John McEnroe: “HMRC, you cannot be serious!”

Tony Margaritelli bemoans the continuing decline in the quality of HMRC services – and he’s not the only one...

My headline on my article in the last issue of this magazine was ‘We are in a perfect storm. Where do we go from here?’ The issue contained several contributors lamenting the service, or the lack of service, provided by HMRC. Anton Lane said: “Tax is a mechanism to pay for poor service and to pay those that check you paid the right amount of tax, and they may not have regard for the law and procedures they set themselves.” Matt Hall was forthright in stating: “Taxpayers are no more ‘customers’ of HMRC than a kidnap victim is their captors’ guest. Rather than impose standards for tax agents HMRC should sort its own house out.”

When it came to R&D, Dave Wase said: “With this constant pressure to increase the tax yield arising from enquiries HMRC have looked across their patch at new veins of yield to exploit.”

These are respected practitioners pushed to vent their frustrations and anger by poor HMRC standards of service. Then on 7 December HMRC announced planned changes to the ADL.

It said: “Between 11 December 2023 and 31 January 2024, we are also prioritising our available resource on the ADL to support the SA peak.

“During this time our ADL advisers will only take calls about SA filing, payments or repayments and will be redirecting agents to use online tools for simple queries wherever possible. This also means that agents with queries on other topics, including PAYE queries will need to use other channels for assistance.

“Agents can continue to use the SA digital assistant for all SA queries throughout this period and our webchat advisers will ensure that you receive the right level of support and expertise for your query.

“Agents who call the ADL and whose queries are not specifically related to SA filing, payments or repayments, including agents with multiple client queries, will be redirected to alternative channels or asked to call back in February.”

So there it is in a nutshell – if you have a problem and simply can’t find the answer online then don’t ring us for help because, after waiting an inordinately long time on hold, you will be sent away basically with a flea in your ear. So you are trying your best to make sure your clients fulfil their regulatory requirement and know and pay the correct amount of tax and you have the temerity to reach out to HMRC for some help, maybe in interpretation, and you are sent packing.

You may well think “oh lor, Tony’s off on one again!” – but then John Barnett, Chair of CIOT’s Technical Policy and Oversight Committee, said this: “Reducing access to HMRC’s self-assessment helpline is misguided.” And also: “Previous trials to limit calls to complex queries, or diverting people to online services, have proven either troublesome or inconclusive. There is a significant risk of increased non-compliance, resulting in more penalties and subsequent appeals, creating more work for HMRC and taxpayers in the long run.” As regards the impact on agents he says this: “Many agents will be working flat out over the next eight weeks to ensure that their clients meet their self-assessment obligations by 31 January, working evenings and weekends in order to do so. Reducing access to HMRC support during this critical period does nothing to reassure agents that their efforts are appreciated.”

Strong words from the CIOT but not nearly as strong as Elaine Clarke, who took to 'X' and said this: "We really do need to protest in the strongest order about HMRC PERHAPS A STRIKE EVEN!" She concluded: "THE DEGRADATION OF HMRC MUST STOP THIS IS MADNESS GIVE PEOPLE THE HELP THEY NEED TO PAY RIGHT AMOUNT OF TAX TO FUND PUBLIC SERVICES HMRC IS NOT FIT FOR PURPOSE" [her capitals].

Then we read that after nine years HMRC lose their case against the broadcaster Kaye Adams, which Dave Chaplin covers in this issue. He is calling for 'taxpayer fairness', and we all need to follow the link in the article and do what we can to support Dave and his campaign.

As I continue to read more and more from concerned taxpayers and agents alike, HMRC continue to ignore the voices of those they profess to support and blithely announce that: "We're building a modern, digital tax system that will help businesses get their taxes right, save them time and bring in money for essential public services."

So everything is going well then? If HMRC truly do appreciate the work agents do then now would be a good time to stand up, hold their hands up, admit the problems and engage in a meaningful way. Do I think they will? Answers on a postcard, as they say.

- *Tony Margaritelli is the Publisher of HMRC EIP magazine*