

Inland Revenue Plan

2000/01



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Foreword

**By Nick Montagu CB,
Chairman**

I am pleased to introduce the Inland Revenue plan for 2000/01.

I highlighted in our last plan the very substantial body of work the Department had in hand to implement new policy priorities set by Ministers and to realise our supporting modernisation programme. This programme included transfer of responsibility for National Insurance Contributions to the Revenue and new business on Tax Credits, enforcing the National Minimum Wage and collecting Student loans. Introducing new systems for corporation tax self-assessment and the Construction Industry. Major development of our IT infrastructure and systems and ensuring that they were not affected by the millennium date change.

Good progress is being made. National Insurance Contributions, Tax Credits and enforcing the National Minimum Wage are being successfully integrated. New projects have generally been introduced on time and to budget. However, we have had problems with the National Insurance Recording System (NIRS2) which we inherited from DSS, and we have lessons to learn from the introduction of the new system for the Construction Industry.

Turning to the current year 2000/01, the pace of change is unrelenting. The top priority areas for our Programmes and projects are: preparations for new Tax Credits, initiatives to improve customer service by, for example, helping business, increasing the availability of Electronic Services, and the first phase of work to make our systems "Euro Conformant".

The Chancellor announced in his March Budget that the Revenue would be responsible from 2003 for administering both an Integrated Child Credit and an Employment Tax Credit. The ETC will extend the principle of WFTC to people without children, and the ICC will bring together the strands of support for children in WFTC, Income Support, Job Seekers Allowance, and the Children's Tax Credit. Work has already begun on planning for this very large commitment and we will be working closely with DSS and DfEE.

We also, of course, aim in our day to day business to do our best to meet the expectations of our customers and increase our standards of service and performance.

A handwritten signature in blue ink that reads "Nick Montagu". The signature is written in a cursive, flowing style.

Our Service Commitment To You

The Inland Revenue and Customs & Excise are committed to serving your needs well by:

Acting Fairly and Impartially

We:

- treat your affairs in strict confidence, within the law
- want you to pay or receive only the right amount due.

Communicating effectively with you

We aim to provide:

- clear and simple forms and guidance
- accurate and complete information in a helpful and appropriate way.

Providing good quality service

We aim to:

- handle your affairs promptly and accurately
- be accessible in ways that are convenient to you
- keep your costs to the minimum necessary
- take reasonable steps to meet special needs
- be courteous and professional.

Taking responsibility for our service

- We publish annually our customer service aims and achievements
- If you wish to comment, or make a complaint, we want to hear from you so we can improve our service. We advise you how to do this.

We can provide better service if you help us by:

- keeping accurate and up to date records
- letting us know if your personal/business circumstances change
- giving us correct and complete information when we ask for it
- paying on time what you should pay.

Further information on customer service is available at Inland Revenue and Customs and Excise local offices, set out in our Charters, complaints leaflets (IR 120 and Notice 1000) and Codes of Practice.

Inland Revenue

Status

The Inland Revenue is a Government Department managed by a Board of Commissioners appointed by Royal Warrant. The Board consists of:

Chairman: **Nick Montagu CB**

Deputy Chairmen: **Tim Flesher**
Ann Chant CB

Director General
(Policy and Technical) **Dave Hartnett**

Chief Executive
Valuation Office Agency **Michael Johns CB**

The Chairman of the Board is directly accountable to the Chancellor of the Exchequer for the department's performance and expenditure.

The Board is assisted by a Departmental Board comprising the statutory Board and non-executive members, Sue Wilson and Kate Owen (Vice President) BP Amoco.

Aim and Objectives

Our aim and objectives shown below are under consideration as part of the Government's Spending Review 2000.

Aim

To provide the best possible tax, national insurance contribution and valuation services.

Objectives

To meet this aim by providing fair, efficient and effective tax and valuation services through meeting the following objectives:

- Bringing into the Exchequer the taxes, national insurance contributions and other receipts, maintaining contributory records and disbursing tax reliefs and credits, for which the Revenue are responsible.
- Providing Ministers with high quality analysis and advice on direct tax and national insurance contribution policy reflecting the government's tax objectives.
- Providing high quality valuation services for rating council tax and other public sector purposes.

Inland Revenue Values

The success of the Inland Revenue depends on us all sharing common values

...in our relations with others:

- mutual respect
- integrity
- trusting people and earning their trust
- being open and approachable
- treating everyone fairly

...in working together:

- fostering teamwork
- encouraging initiative and innovation
- taking a pride in our work
- having determination to achieve our goals

...and all managers providing leadership by together giving:

- a clear direction
- encouragement and recognition
- visible support and training.

Key Targets and Forecasts 2000/01

Resources

£m	2000/01
Departmental Expenditure Limit ¹	2,245
Annually Managed Expenditure ²	5,127
Total Managed Expenditure	7,372

Gross Running Cost Provision

Administration	2,377
Valuation	143
Total	2,520

1 The Departmental Expenditure Limit is broadly the department's administrative costs.

2 Annually Managed Expenditure is broadly payments of tax credits and the public expenditure element of the reliefs for LAPR/MIRAS.

PSA efficiency targets

- deliver cumulative efficiency savings of at least 10 per cent of the 2001-02 Departmental Expenditure Limit by 31 March 2002 (ie £190 million)
- by 31 March 2002 have identified annual savings of at least £5 million per year on estate spending;
- continue to develop better measures of efficiency and extend these to cover a wider range of departmental activities.
- Where there is no contractual provision or other understanding or accepted practice governing the timing of payment, the department will pay within 30 days of receipt of goods or services or the presentation of a valid invoice or similar demand for payment, whichever is the later.

Key Operational Targets

Key targets and forecasts for 2000/01 aimed at achieving our departmental objectives and Public Service Agreement targets are shown below.

Objective 1: Bringing into the Exchequer the taxes, national insurance contributions and other receipts, maintaining contributory records and disbursing tax reliefs and credits, for which the Revenue are responsible

Our PSA target is to collect the amount of forecast UK Revenue yield from the direct taxes and from National Insurance Contributions, subject to factors outside the department's control. The Budget 2000 Report published on 21 March 2000 forecast that the Inland Revenue will collect an estimated £202 billion in direct taxes and National Insurance Contributions in 2000/01.

Responsive Public Services

We want to make it as easy as possible for our customers to do what is needed at the right time, at minimum cost. Our aim is to provide services which fit the needs of customers and respond to their particular circumstances and to offer a range of high quality channels of delivery for those services, accessible and convenient for customers. In deciding how we do our business we will always consider the cost and convenience to customers of their dealings with us. In particular we will try to resolve customer problems by a single contact each time.

During 2000/01 we will be:

- improving the presentation and clarity of the Self Assessment Taxpayers Statement (SA300) in response to customer needs
- working towards greater alignment of tax and NICs
- providing education and support to new and small businesses through our "Business Support Teams" to help them understand and meet their tax obligations, including those for Working Families' Tax Credit (WFTC)
- expanding our services to customers with disabilities. The aim is to be more flexible in the way we provide help, so that customers can choose the options that suit them best. Seven of our leaflets are available in Braille, audio and large print. Other forms and leaflet improvements will follow. Our Internet website has been redesigned to be accessible to customers using screenreader software
- reviewing the role of the various helplines set up to assist specific customer groups to see if they can be rolled into a small number of callcontact centres over the next few years

- continuing to make it easier to pay tax through an experiment permitting payment of tax by debit card over the phone and exploring ways of developing this facility. Lines are open 8am to 10pm seven days a week
- continuing to offer SA taxpayers in the Newcastle area the opportunity to make monthly payments by direct debit towards their SA liabilities so easing the final tax burden on the due and payable dates. We will be investigating ways of expanding this service to all SA taxpayers
- Introducing facilities to help any taxpayer to make payment by cheque, CHAPS or BACS in euro. The arrangements allow us to absorb the cost of conversion and save the taxpayer money
- Looking at how we can simplify our forms and leaflets and the possibility of working with other government departments to produce combined products.

Targets	2000/2001 Target	1999/2000 Target	1999/2000 Result
Post Monitoring; to fully deal with at least x % of post in 15 working days ¹	80	80 (28 days)	84 (28 days)
Minimum % of telephone calls answered at the switchboard within 30 seconds	90	90	93
IREC callers; minimum % of callers without appointment attended to within 15 minutes.	95	95	98
Customer Service Performance Indicator ²	67-69	65-67	66

1 New target. We are proposing a radical improvement in our post handling standard from at least 80% of post to be dealt within 28 days to the target shown.

2 The CSPI score covers all aspects of Customer service. The Department's PSA target is to achieve a CSPI score of 70 by 31 March 2002.

Processing

Quality

Priorities for 2000/2001 include securing key quality improvements in processing activities. In particular QA/QC modules will be used to help managers to conduct 'in flight' quality assurance of work being undertaken in areas of SA Returns Processing, Schedule E tax calculations, and PAYE coding.

One of our key processes involves the reviewing and posting of Class 1 National Insurance Contributions returns from employers which facilitates the correct payment of benefits and age related rebates, tax coding and Pay-As-You-Earn.

	2000/2001 Target	1999/2000 Target	1999/2000 Result
SA Returns			
% of returns issued by 31 October received by 31 January	90	90	90
Non SA			
At least x % of repayment claims in IROs processed within 20 working days	95	95	99
Accuracy			
Schedule E - Non SA Manual	88%	88%	85%
Schedule E - Non SA Overall	95%	95%	93%
At least x % of SA returns and associated work dealt with correctly first time	77%	77%	72%
National Insurance Contributions to record x % of appropriate notifications from employers in respect of Class 1 contributions by:			
31 December 2000	90	80	98
31 March 2001	98	93	99
Quality			
Accurately recorded in at least x % of cases	97	97	100
WFTC and DPTC¹			
% of all complete WFTC claims and new complete DPTC claims in five working days	95	-	
% of all claims in 30 working days	90	-	
Minimum % accuracy of applications processed	92	-	

¹ new targets reflect our aim to process claims as quickly as possible as soon as we have all the information we ask for on the application form.

Receivables Management

'Receivables Management' describes the activity of gathering the payments and information due to the Revenue. Debt Management (the old term) is no longer an adequate description as we encompass new responsibilities, such as those for tax credits and Construction Industry Scheme vouchers, alongside our traditional remit for debts and returns. Our main priorities for 2000/01 are to:

- develop a national Receivables Management Service to ensure that we are efficient, professional and consistent in collecting overdue payments and information and in working with customers to help them make future payments on time
- successfully implement new intelligent IT systems, including outbound call centres
- continue to improve the effectiveness of Self Assessment debt and return management
- ensure the most effective deployment of suitably trained receivables management specialists
- reduce levels of outstanding debt and returns.

Targets	2000/2001 Target	1999/2000 Target	1999/2000 Result
Employers			
PAYE in year weighted target for % employer payments	87	New target	
Banking¹			
% of days on which cheques are banked in day of receipt			
- 100% of cheques £100,000 ² or over	100	100	99.4
- 99% of all cheques	99.2	99.2	99.6
Collectible balance			
Debt over 3 months	£2.1bn	£2.2bn	£2.1bn
Overall charge - collected %	91	90	92.4
Quality			
To take the best course of action in at least x % of cases	82	82	78

¹ These are daily targets, and very demanding, especially during the SA payments peaks.

² Increased from £10,000 in 1999/00.

Audit and Enquiry

For 2000/01, we will focus our resource on settling cases and, by March 2001, reduce the stock on hand. We are therefore reducing the overall number of business enquiries taken up.

We are also concentrating more on supporting taxpayers in meeting their obligations. Our aim is to put the businesses or employers in a position to put things right for the future. This may involve our Business Support Teams if more education and support is required on how practically to achieve those improvements. Alongside that we want to discuss with tax agents any weaknesses in the tax agents work that enquiries may reveal and where appropriate agree necessary education and support to ensure that standards are improved. Discussions have already taken place with professional associations about how they might assist in this.

	2000/2001 Target	1999/2000 Target	1999/2000 Result
Companies			
Number of full and aspect enquiries taken up	68,000	77,800	80,520
SA business			
Number of full and aspect enquiries taken up	103,000	108,145	109,598
SA non business			
Number of SA non business enquiries taken up (new target, previously forecast)	250,000	277,290	288,360
Employers			
Number of reviews taken up	29,000	35,000	31,625
Quality			
% of enquiries and reviews worked to a 'satisfactory' or 'better' standard	88	83	92

National Minimum Wage

The projected volumes of enquiries and complaints for 2000-01 have been agreed with Department of Trade and Industry on whose behalf we undertake national minimum wage work. Because this work was new, first year volumes were difficult to predict. Enquiries to our helpline and complaints about non-compliance were, respectively, about 14 per cent and 40 per cent lower than anticipated which has meant a greater focus on targeted visits by staff than expected. By the end of 1999/00 we completed in excess of 6,000 investigations - fewer than forecast but individual investigations generally took longer to undertake than anticipated. We aim to nearly double the number of investigations for 2000-01. To support this work we will take advantage of the legal gateways, which will enable exchange of information with other parts of the Department.

	2000/2001 Target/Forecast	1999/2000 Forecast	1999/2000 Result
Helpline			
Enquiries	50,000 (F)	142,000	120,562
Complaints	2,000 (F)	7,500	3,844
Compliance Inspections			
- complaints generated		6,000	3,473 ¹
- other		5,450	4,231 ¹
- complaint cases completed	2,000		
- other cases completed	8,000		

1 These are the number of cases subject to inspection. The number of cases where an inspection has been completed are: "Complaints" 2,919 and "other" 3,122.

Objective 2: providing Ministers with high quality analysis and advice on direct tax and national insurance contribution policy, reflecting the Government's tax objectives

Our PSA target is to continue to develop the tax system so that it underpins the Government's strategy on sustainable development, on encouraging work and enterprise and promoting fairness; and delivers environmental objectives (shared with HM Treasury and Customs and Excise).

We have a number of new policy initiatives aimed at meeting this target which will involve significant planning, manpower or IT effort over the next 12 months. These include:

- introduction of the children's tax credit
- planning for the introduction of stakeholder pensions
- work on new employee share schemes
- changes to the taxation of company cars
- introducing and enacting the first tranche of tax rewrite legislation on capital allowances

- working towards greater alignment of tax and NICs
- planning and putting in place the extended international exchange of information arrangements
- taking forward the Grabiner recommendations
- planning for the introduction of an integrated child credit and an employment tax credit, both from 2003.

We will be working closely with other departments, particularly DSS and DfEE, on many of the new policy initiatives.

Objective 3: providing high quality valuation services for rating, council tax and other public sector purposes.

The Valuation Office Agency is an Executive Agency within the Inland Revenue and exists to provide valuation services to Government and the public sector in England, Wales and Scotland for various statutory and non-statutory purposes. Its work involves providing valuations for rating and council tax (England and Wales only), and for other public sector purposes; and for the provision of policy advice in these areas.

The Valuation Office Agency is separately publishing a Forward Plan for 2000/01-2004/05, which provides full detail of its strategies and plans and its service standards and targets. The Valuation Office will be undertaking a substantial programme of work in pursuit of its objective to provide high quality valuation services, with particular priority being given to:

- delivering a smoothly planned programme to deal with appeals against the rateable values established in the new rating lists under the new procedures that have been introduced
- developing support for the Inland Revenue's compliance efforts and growing our service to other clients by being more responsive to their needs
- driving forward the use of the internet and other information and communications technology to provide a more responsive, efficient and accessible service to the public
- improving the way we manage our people
- responding quickly and innovatively as policies and the outside world change.

All of this is reflected in the key targets for 2000/2001 below:

	2000/01 target/ forecast	1999/00 target/ forecast	1999/00 result
Operational			
To clear x % of 1995 list rating appeals outstanding as at 31 March 2000 by 31 December 2000	80%	N/A	N/A
To publish by 31 October 2000 the first rolling 2 year forward programmes for clearance of 2000 list rating appeals	Yes ¹	N/A	N/A
Appeals cleared against the council tax valuation lists	55,700 ²	49,236	54,313
Customer Service and Quality			
To secure Charter Mark awards for x % of our Groups by 31 March 2001	25%	N/A	N/A
Valuation accuracy (%) ³	90	88	92
Timeliness (%) ⁴	90	90	90
Financial and Cost Efficiency			
Break even overall ¹	Yes	Yes	Yes
To achieve an increase in our efficiency index (1998/99 = 1.00)	1.13	N/A	N/A

1 These are targets where the commitment is to achieve this requirement.

2 This figure is a maximum. The target for the number of cases to be cleared is to equal the number received within that ceiling. This was achieved in 1999/00.

3 Percentage of cases in which the valuation agreed is within \pm 10% of the initial valuation when facts are settled.

4 Percentage of work completed to external and internal time limits.

Modernising the Revenue

Business Direction

As the Department's traditional role of tax collection widens to encompass new areas of business our new Business Direction is to be shaped by the needs of our customers - helping them to meet their obligations and making sure they receive what they are entitled to.

We want people to see the Inland Revenue as primarily here to enable, not to regulate.

Our approach is to:

- be customer - focused, understanding our customers and responding appropriately in whatever context
- build first class relationships with businesses and individuals
- design services to help minimise customers' burdens, maximise customer understanding, and enable customers to claim entitlements and comply with their obligations
- adapt our processes, guidance and language to the customer viewpoint
- make our services accessible when, how and where customers find convenient through easily identifiable points of contact
- understand change, advise the Government on its implications and respond with new approaches.

Where we regulate, do so in an effective, equitable, practical and consistent way.

We aim to:

- manage as much customer contact as possible through a dedicated national stream of call/contact centres. **Our PSA target is that by 31 March 2002, subject to the outcome of the Call Centre pilot and implementation of the necessary IT infrastructure changes, achieve roll out of at least 50% of the Call Centre strategy contained in the overall agreed programmes - as a contribution to improved customer service;**
- develop a consistent pool of information/knowledge to support all our dealings with customers and which they can use themselves if they choose - to be delivered via a variety of channels
- manage "receivables" (returns and debt) as a dedicated national business stream
- establish dedicated national network of Business Support Teams
- research the needs and behaviour of customer groups - for example, employers, small firms and actual/potential tax credit recipients; and agree a clear strategy for dealing with each group
- develop e-business services

Closer Working

Our Closer Working programme with Customs & Excise is a PSA target and a key part of our drive to be at the forefront of Modernising Government. Closer Working aims to deliver four high level outcomes, which are key to the Modernising Government agenda:

- greater effectiveness through **joined-up policy-making** across both Departments, so that our Ministers receive consistent, coherent and comprehensive policy advice
- improved **customer service**, through a more co-ordinated, responsive and better-quality service that meets the needs of business and individual taxpayers, thus enabling them to comply with their obligations more easily
- a more **effective approach to tackling non-compliance** and
- greater **efficiency and effectiveness** in our support services, by sharing good practice and facilities, to maintain and improve standards and value for money.

The closer working action plan is the vehicle for driving forward this programme. The Plan was approved by both Boards and by the Paymaster General in September 1999, and will be implemented, and constantly reviewed and developed, over the remaining lifetime of this Parliament.

Further information on the range of activities we will deliver under this programme can be obtained by referring to the Closer Working Action Plan which is available on our Internet site (www.inlandrevenue.gov.uk).

We are also working closely with DSS on new tax credits and pension reform. We have also established arrangements with them to ensure a joint strategic approach to managing National Insurance Numbers (NINOs) aimed at keep the incidence of NINO abuse and fraud to a minimum.

During the coming year we will be:

- working with DSS to improve the way that applications for NINOs are dealt with to improve the detection and prevention of NINO fraud and abuse.
- examining the current process for the automatic registration of children with NINOs, to see how this can be improved and made more secure.
- developing and introducing better systems to identify and manage accounts which present greatest risk to the NINO fraud and abuse

Quality Public Services

Providing quality public services is one of the main features of the Modernising Government White Paper and we have drawn up a 5-year Better Quality Services programme to review all our services and activities in line with stated government policy. Our programme has been designed to ensure that at least 60% of value of services are reviewed by April 2003 (PSA target date of April 2002 has been extended by Cabinet Office). We also continue to make extensive use of the European Foundation for Quality Management (EFQM) Excellence Model in our drive to improve the quality of the services we provide.

We will be carrying out with Customs & Excise a joint study of debt management and training. Other reviews under way include the policy function and transport and accommodation provision. Benchmarking in these areas is ongoing and the knowledge we gain will be used to inform our BQS reviews in future years.

Information Age Government

The Revenue already receives a lot of information electronically, but we aim to increase this. The Government White Paper set target figures of 25% by 2002, 50% by 2005 and 100% of potential dealings with the department to be available electronically by 2008. In this context, electronic delivery includes magnetic media, electronic data interchange (EDI), and newer channels such as the Internet. **The Revenue's PSA target is for 30% of potential dealings with the department to be available electronically by 2002.**

In particular:

- We plan to receive Self Assessment returns over the Internet from 2000/01.
- We will follow this up with further Internet services (for example, receiving employers' end-of-year PAYE returns)
- We are exploring new ways of receiving payments electronically, taking advantage of new payment technologies which are now emerging.

Investing In Our People

We are reviewing our Human Resources Strategy, policies and processes to ensure that they fully support the Department in delivering its business effectively. This review process is being carried out in the light of the Modernising Government White Paper and the proposals for Civil Service Reform published separately in April and December 1999, to ensure alignment with the requirements of modernisation. We have already made significant progress in some key areas.

We are moving comprehensively and systematically from an equal opportunities approach to a diversity approach. Our commitment to tackle under-representation of women, people of ethnic minority origins and people with disabilities remains, but we now also focus on becoming an inclusive organisation where there is no discrimination based on individual differences.

We are keen to ensure that the Department is open to ideas and to people from outside and to give our people the opportunity to have experience outside the Department. We have opened up senior posts to outside competition. Our interchange policy applies to all levels of staff and involves mechanisms for monitoring and evaluation and for managing returners. Interchange partnerships have been set up with DSS and Customs & Excise. Work to set up similar relationships with the voluntary and private sectors is underway.

We have begun to attach increasing importance to effective leadership and management at all levels. We will use the new Civil Service leadership competencies in targeted recruitment and promotion, and in profiling the competencies of our top leaders, to achieve stronger leadership. We are also developing a leadership model for other managers throughout the Department. In addition, we are developing a framework of management standards through which to support and develop our managers so that they are clear about their challenging role. This will lead to greater consistency of management across the whole Department and increase our effectiveness in delivering our business.

Rewarding and incentivising our people to produce better performance and productivity is another key theme of our modernisation programme. To achieve this, we are reviewing our Reward and Recognition strategy. This review will include revisiting our pay structures and performance management arrangements, exploring the use of incentives and providing a non-pay reward and recognition toolkit for managers. Our proposals will reflect the principles contained in the Government's Civil Service Reform proposals.

Our commitment to training and development is demonstrated by the fact that all our people now work in units recognised as Investors in People. In addition, we will be putting in place a Learning Strategy to support the development of the skills our people need in order to deliver the successful modernisation of our services.

We have responded to the Government's drive to reduce sickness absence across the public sector through a major departmental project, Fit For Work. Our aim is to contribute towards the currently planned reduction in the public sector rate of sickness absence of 20% in 2001 rising to 30% in 2003.

Our aim is to carry through our modernisation programme in partnership with the Trade Unions, and a modernisation agreement with the PCS has been put in place during the year. We expect this to be a good foundation for the future.

Business

To assess and collect Income, Corporation and Capital Gains Taxes and collect National Insurance Contributions.

Key Targets for 2000/01

Tax Office clerical work targets	EA %	LO %	NH %	NI %	NW %	SC %	SE %	SW %	SY %	W/M %
Self Assessment *										
% of returns received by 31 January 2000*	90	90	90	90	90	90	90	90	90	90

* *Regional Executive Offices are committed to contributing to the National target to receive 90% of returns issued by 31 October 2000 to 31 January 2001.*

Customer Service Targets	EA %	LO %	NH %	NI %	NW %	SC %	SE %	SW %	SY %	W/M %
Timeliness										
% of post fully dealt with within 15 working days of receipt ¹	80	80	80	80	80	80	80	80	80	80
% of telephone calls answered at switchboards within 30 seconds	90	90	90	93	90	90	90	90	92	90
% of Claims ² dealt with within 20 working days	95	-	-	95	95	95	-	95	-	-
% of enquiry centre callers without an appointment attended to within 15 minutes	95	95	95	95	95	95	95	95	95	95
Quality										
% of Schedule E Non SA ³ cases dealt with accurately	91	N/A	91	85	85	86	90	90	91	91

¹ *Post monitoring target has changed from within 28 days to within 15 working days.*

² *This work is concentrated in five regional executive offices.*

³ *About 50% of Schedule E cases are cleared automatically by computer. To focus attention on the cases where the potential for error is highest we have not included automatically cleared cases in the above targets for regional executive offices. They relate only to cases where the manual intervention of staff is required. The national target is to achieve 95% accuracy in all Schedule E cases. That equates to an accuracy rate of about 88% of cases requiring the intervention of staff.*

Receivable Management Targets	EA %	LO %	NH %	NI %	NW %	SC %	SE %	SW %	SY %	W/M %
PAYE										
Employers: PAYE In Year weighted target for % employer payments ¹	86.0	86.0	87.0	89.0	89.5	90.0	86.7	86.0	87.7	88.0
Quality²										
Assessed taxes	79	63	74	77	69	73	73	77	73	75
PAYE	82	81	85	80	88.5	88	80	92	89	85
Enforcement	84	84	84	89	84	91	84	86	89	85
Remissions	92	87	88	98	87	90	92	90	92	90
Self Assessment debts and returns	78	64	73	63	70	80	74	73	75	75
Corporation Tax pay and file	67	65	76	82	60	70	62	71	63	75

1 This target reflects our performance in dealing with monthly amounts of PAYE overdue from employers

2 The "Quality" targets unpack the previous "Overall" target to make its results more informative and include two new targets for the debt management aspects of Self Assessment and Corporation Tax.

Compliance Targets	EA %	LO %	NH %	NI %	NW %	SC %	SE %	SW %	SY %	W/M %
Company Returns										
taken up for full enquiry ¹	662	655	240	50	525	350	525	270	375	450
taken up for aspect enquiry	10,000	11,000	4,800	1,400	7,094	4,125	8,000	3,900	6,000	8,250
% of settled enquiries worked to a "satisfactory" or "better" standard	90	90	90	90	90	90	90	90	90	90
Employer Compliance										
taken up for full review ¹	3,031	4,692	2,785	867	4,012	2,642	3,067	1,717	2,417	4,117
% of settled reviews worked to a "satisfactory" or "better" standard	85	85	85	85	85	85	85	85	85	85
Self Assessment										
Number of returns from business taxpayers taken up for										
- full enquiry ¹	4,795	5,500	3,900	1,345	4,200	3,700	4,500	3,250	4,100	6,500
- aspect enquiry	6,875	8,000	5,500	2,017	7,175	4,200	6,850	4,400	5,800	11,000
% of settled enquiries worked to a "satisfactory" or "better" standard	90	90	90	90	90	90	90	90	90	90
Non Business Enquiries ²	17,000	11,090	22,089	5,736	50,088	43,000	22,000	15,208	25,826	39,000

1 A Full Enquiry/Review is one that addresses all significant risk of error within a return, including the risk that the return is fundamentally incorrect. For business taxpayers that will include an examination of the business accounts and the records on which they are based.

2 A Non Business Enquiry addresses the non business items on Taxpayer returns.

EA - East

LO - London

NH - North

NI - Northern Ireland

NW - North West

SC - Scotland

SE - South East

SW - South West

SY - South Yorkshire

W/M - Wales and Midlands

Accounts Offices

Business

To collect the right amount of tax and National Insurance Contributions from the right people at the right time at an operating cost that gives the best value for money.

Key Targets for 2000/01

	1999/00 target		1999/00 result		2000/01 target	
	AOS	AOC	AOS	AOC	AOS	AOC
Banking						
% of days on which cheques are banked						
on day of receipt						
100% of cheques of £100,000 ¹ or over	100	100	100	98.8	100	100
99% of all cheques	99.2	99.2	100	99.2	99.2	99.2
Quality indicator²						
% of payments processed correctly	98	99	98.8	99.9	99	99
Customer service						
<i>Correspondence handling</i>						
1999/00 targets:						
% of post fully dealt with within 14 days of receipt	-	82	-	91.2	-	-
and within 28 days of receipt	80	95	82.6	96.6	-	-
2000/01 targets ³ :						
% of post fully dealt with within 15 working days	-	-	-	-	80	80
of receipt	-	-	-	-	95	95
and within 40 working days of receipt	-	-	-	-	95	95
Correspondence quality indicator²						
% of correspondence dealt with accurately, clearly, courteously and completely	85	90	90.4	99.6	90	99
Telephone calls						
% of all calls (switchboard and DDI) answered within 15 seconds	90	90	90.8	93.1	90	90
Telephone quality indicator²						
% of telephone calls answered clearly and helpfully	85	95	83.3	99.1	85	95

1 In 1999-00, this target referred to cheques of over £10,000.

2 Quality results are measured using regular sampling.

3 New target for 2000-2001.

AOS = Accounts Office Shipley

AOC = Accounts Office Cumbernauld

Enforcement Office

Business

To settle the liabilities of those who are least willing or able to pay their tax on time and minimise the number of people who fall into that category. To do this as quickly as possible and at the right value for money.

Key Targets for 2000/01

	1999/00 Target	1999/00 result	2000/01 Target
Customer Service			
- % of post fully dealt with within 28 days of receipt	80	86	-
- % of post fully dealt with within 15 working days of receipt	-	-	80
- % of post fully dealt with within 40 working days of receipt	-	-	95
- % of calls answered within 20 seconds	90	95	97
- % of calls answered within 15 seconds	-	-	90
- % of personal callers attended to within 10 minutes of an appointment	97	95	97
- % of casual callers attended to within 15 minutes of arrival	97	95	97
Banking/Processing of cheques¹			
- % over £20,000 banked within one working day of receipt	99	100	-
- % of all other cheque/postal order/cash payments banked within one working day of receipt	90	99	-
Compliance			
Tax settled (£m)	600 ³	692 ³	600
Cases/Items Settled	14,994 ³	14,210 ³	100,000 ²
Quality			
Achieve a success rate from the sample			
- % overall	85	85	85
- % remissions	95	97	96

¹ With the introduction of the Integrated Debt Management System this is no longer an area of work for Enforcement Office, result for period to 31/12/99.

² Under the Integrated Debt Management System results are measured in terms of individual charges rather than whole cases (ie all the charges relating to a taxpayer).

³ 1999/00 figures for period to 31/12/99.

Large Business Office

Business

To assess in due time the taxation liability of the largest UK corporate taxpayers and partnerships, all UK banks, building societies and insurance companies, all branches of overseas banking and insurance entities which operate in or through the UK, the Stock Exchange and the Lloyd's of London Underwriting syndicates. The LBO is also responsible for employer compliance on the PAYE and National Insurance contribution schemes of the largest UK employers and public sector bodies.

Key Targets for 2000/01

	1999/00 target	1999/00 provisional result	2000/01 target
Quality Targets - Quality Management System			
Local LBOs - organising the entity and identifying risks ¹			
- at least to a satisfactory standard	99	100	99
- better than satisfactory	75	78	80
Local LBOs - handling issues			
- at least to a satisfactory standard	99	100	99
- better than satisfactory	75	74	75
LECO - Reviews handled			
- to a satisfactory or better standard	70	87	70
Compliance Targets			
LECO Reviews to be commenced	280	210	265
LECO Completion of review work			
- within 9 months of the first visit	100	98	95
LECO Settlement of Reviews			
- cleared in 2 years	75	76	75
- cleared in 3 years	95	91	95
Dealing with Corporation Tax Pay and File Returns			
- In 3 months	50	68.6	50
- In 6 months	95	87.7	85
Processing of Corporation Tax SA Returns²			
- Processing of Returns within 14 days of receipt	N/A	N/A	95
- Processing all Returns with 28 days of receipt	N/A	N/A	100
Recording receipt of Income Tax SA Returns			
- Returns received by 30 September 2000 and processed by mid December 2000	99	99	99
- Returns received by 31 January 2001 and processed by 31 March 2001	100	99	99
Handling of Tax claims for Repayments			
- In 14 days	95	96.5	95
- In 28 days	98	99.2	98

Replying to correspondence in local LBOs

As part of its working arrangements the LBO will be prepared to agree a target response date with its customers and will aim to meet it in every case; the customer will be kept informed if the target cannot be met. Similarly it will try to agree a target response date for the customer to reply to the LBO's correspondence.³

Where particular target dates cannot be agreed, the LBO will aim to reply to correspondence as follows:

	1999/00 target	1999/00 result	2000/01 target
- % within 2 months	90	95.8	90
- % within 4 months	99	99	99
Urgent correspondence, including Residence Certificates, will always be given priority ⁴			
Replying to Correspondence LECO			
- % within 1 month	N/A	N/A	90
- % within 4 months	N/A	N/A	99
Telephone Access			
- Access to person called. If not available then call to be diverted to another person, answering machine or voice mail. (08.30 to 17.00 Monday to Friday)			
Invoice Payment			
- Payment of undisputed invoices within 30 days	100	100	100

Note 1 - The targets for organising the entity and identifying risks and handling issues were combined as one target for 1999/2000. The average of the provisional results shown (100% and 76% respectively) should be used in comparison against the targets of 99% and 75%.

Note 2 - Returns made under CTSA will be dealt with within the statutory period provided: normally 12 months from the statutory filing date.

Note 3 - We will refine our system so that for 2001/02 we can effectively measure how we deal with returns and respond to post in a way that best meets the needs of our customers. Precise measurement will not be possible in 2000/01.

Note 4 - We will develop a measurement system, during 2000/2001, on meeting requests for Residence Certificates.

Special Compliance Office

Business

To detect and investigate serious tax fraud, evasion, avoidance and non-compliance that is outside the scope of local tax offices or other parts of the department, seeking, normally, to recover the tax lost (plus interest on arrears and penalties where they are due) and in appropriate cases to institute criminal proceedings.

Key Targets for 2000/01

	1999/00 target	1999/00 provisional result	2000/01 target
Customer Service			
% of post fully dealt with within 20 working days of receipt	90	90	90
% of post fully dealt with within 6 months of receipt			100
% of Investigation Reports checked within 10 working days of receipt			90
% of Investigation Reports fully examined within 3 months			90
Compliance			
Total investigations settled	800-900	800-900	*
Investigation quality monitoring:			
% of cases worked to the expected standard or better	95	95	95
% of cases worked to a standard which is better than expected			30

* *Special Compliance Office is not going to target the number of settlements for 2000/2001. It has developed indicators for investigators and their managers to use in the planning process which will aim to increase the quality of the cases taken up for investigation, and to carry out investigations faster.*

National Insurance Contributions Office

Business

To set up and maintain accurate National Insurance (NI) records, provide full and accurate NI related information to National Insurance Contributions Office (NICO) customers, protect the rights of contributors in personal and occupational pension schemes and ensure compliance with NI related legislation.

Key Targets for 2000/01

	1999/00 Target (%)	1999/00 Result (%)	2000/01 target (%)
Records Maintenance			
Record NI Contributions notified by employers before 31/12/99	80	93	90
Before 31/3/00	93	99	98
Accuracy level	97	100	97
% of juveniles in advance of their 16th birthday	95	97	95
Accuracy level	97 ¹	100	97
% of others within 12 working days of receipt of notification	84 ¹	88	90
Accuracy level	95 ¹	100	93
Changes to personal details recorded within working 15 days	75 ¹	79	80
Accuracy level	92 ¹	96	92
Inaccurate End of Year Returns from Employers recorded by 31/3/00	90	Suspended ²	
Accuracy level	97		N/A
Where contributors/others identify inaccuracy recorded within 90 working days (Ex Contracted out Employment group)	85	91	85
Accuracy level	94 ¹	94	92
To identify and clear/refer data integrity cases	25,000	28,445	25,000
Information Provision			
Reply to requests from other Government Agencies/Departments for NI related information within 3 working days	95		withdrawn ³
Accuracy level	97		
Within 45 working days where a detailed investigation is required	90	98	90
Accuracy level	97	99	97
Conformance			
Pay 98% NI rebates to Pension Providers within 1 calendar month posted End of Year Return	98	99	98
Accuracy level	97		97

Contracting out certificates issued within 5 working days	99	99	97
Accuracy level	97	100	97
Variation and surrender action completed within 10 working days	96	100	96
Accuracy level	97	99	97
Confirm contracted-out status of schemes, statements and certificates completed in 10 working days	95	100	95
Accuracy level	97	99	97
Customer Service			
Post fully dealt with within 20 working days of receipt	95	90	N/A ⁴
Accuracy level	92 ¹	96	N/A ⁴
% of correspondence to be fully cleared within 15 working days	N/A		80
% within 40 working days	N/A		95
% of telephone calls answered at first point of contact	N/A		90

1 Targets values reviewed at mid-year due to NIRS2 difficulties.

2 Target suspended until NICO resumes steady state.

3 Automated process with no clerical involvement.

4 Target re-alignment with Departmental standards.

Financial Intermediaries and Claims Office

Business

To supervise schemes which give tax relief at source; monitor institutional and investor compliance in relation to the Tax Deduction Scheme for Interest and for Individual Savings Accounts, Personal Equity Plans and Tax Exempt Special Savings Accounts; ensure the collection of UK tax deducted from foreign income; deal with questions about the residence and domicile of individuals; operate the scheme for taxation of the UK rental income of non-resident landlords; determine the tax liabilities of settlors, beneficiaries and trustees in relation to non-resident trusts; handle claims by non-UK resident individuals to a range of reliefs under both Double Taxation Agreements and UK domestic law; establish the status of offshore funds; make repayment of tax to charities and ensure that they comply with their tax obligations; advise on the special tax rules for trusts and settlements resident in the UK and apply anti-avoidance legislation; provide guidance to tax offices on the tax treatment of trusts. The Edinburgh office is responsible for ruling on charitable status in Scotland and other special tax aspects.

Key Targets for 2000/01

	1999/00 target/ forecast (F)	1999/00 provisional result	2000/01 target
Customer Service			
Correspondence			
% of post fully dealt with within 28 days of receipt (15 working days in 2000/01)	80	84	80
56 days of receipt (40 working days in 2000/01)	100	96	95
Repayments			
Renewal Claims (Bootle and Edinburgh)			
% paid within 10 days of receipt	92	95	92
% paid within 31 days of receipt	100	100	100
Claims by operators of relief at source schemes			
% paid by statutory date	100	100	100
Claims by non-residents (Nottingham)			
% paid within 28 days of receipt (primary claims) ¹ (20 working days in 2000/01)	90	95	90
% paid within 28 days of receipt (other cases) (20 working days in 2000/2001)	80	60	80
Self Assessment			
% Returns received by 30 September processed by 31 December	99	99	99
% Returns received by 31 January, captured by 31 March ²	99	99	99

Compliance			
Trusts and Charities			
No. of Audits and investigations completed	2,350	2498	2095
Institutional compliance			
No. of Audits and investigations	1,900	1,850	2,100
Individual compliance			
No. of Cases handled	89,200	89,220	88,200
Other Compliance			
No. of Cases handled	720	800	740
Self Assessment - non-business enquiries			
No. of Enquiries taken up	510	3,770	1,380
Self Assessment - business enquiries			
No. of Enquiries taken up	800	800	715
Quality³			
% of cases handled to a "satisfactory or better" standard	95	95	98

1 Primary claims' are defined as straightforward fully completed claims.

2 Target for recording return details on to the computer.

3 Quality results are measured using regular sampling.

Capital Taxes Office

Business

To administer inheritance tax (IHT) (and its predecessors) payable on estates, transfers and trusts in the UK; to value unquoted shares and certain other assets for all taxes; and to provide support to Capital and Savings Division on IHT technical and policy issues as appropriate.

Key Targets for 2000/01

	1999/00 target	1999/00 result	2000/01 target
Customer Service			
Correspondence			
% of post dealt with within 28 days of receipt	85	89	- ¹
% of post dealt with within 15 working days ²	-	-	80
% telephone calls answered within 30 seconds	90	84	- ¹
% direct dial telephone calls answered within 15 seconds ²	-	-	90
% of IHT death accounts processed within 7 working days	98	81	95
% of IHT death accounts dealt with within 3 months	98	97	98
% of share valuations dealt with within 3 months	85	86	85
% of taxpayer service work dealt with to a satisfactory or better standard ²	-	-	85
Time to settle cases			
IHT cases settled	63,275	61,593	65,500
Share valuations settled	22,650	22,667	21,500
% of all IHT cases settled within 12 months	85	90	90
% of share valuations settled within 12 months	75	81	80
Compliance			
IHT cases received	61,050	62,999	63,000
% enquiries into IHT accounts	30	19 ³	- ¹
Number of enquiries into IHT accounts ²	-	-	8,250
Share valuations received	22,150	23,689	22,250
% enquiries into share valuations	70	66 ⁴	- ¹
Number of enquiries into share valuations ²	-	-	14,000
% enquiries dealt with to a satisfactory or better standard	85	91	85

¹ Replaced by new target below for 2000/2001.

² New target for 2000/2001.

³ Equivalent to 12,163 enquiries.

⁴ Equivalent to 15,635 enquiries.

The Stamp Office

Business

To assess and collect Stamp Duty and Stamp Duty Reserve Tax, and to adjudicate documents for Stamp Duty purposes. To provide advice to the Director of Capital and Savings Division and the Board, who in turn advise Ministers, on the operational implications of policy matters and legislation relating to stamp duties.

Key Targets for 2000/01

	1999/00 target/ forecast (F)	1999/00 provisional result	2000/01 target/ forecast (F)
STAMP DUTY ONLY			
Customer Service			
% of documents/correspondence processed within 5 working days of receipt	99	99	99
Compliance			
Intervention rate (%) ²	2.33	2.17	2.36
Additional duty collected per intervention (£)	338	978	449
Accuracy rate (%)	98	96	97
Duty at risk (%) ³	0.17	1.70	0.48
Cost Efficiency			
Transactions processed per staff year (thousands)	14.3 (F)	15.2	14.4 (F)
Cost of processing one transaction (£)	2.03 (F)	1.92	1.94 (F)
Cost of collecting £100 of duty (£)	0.18 (F)	0.15	0.13 (F)
STAMP DUTY RESERVE TAX ONLY¹			
Cost Efficiency			
Cost of collecting £100 of duty (£)	0.02 (F)	0.02	0.02 (F)

1 This includes the costs incurred and yield obtained by the Audit & Compliance Unit established in June 1997 under the Department's "Spend to Save" provisions.

2 The proportions of documents for which we seek further information and/or alternative levels of duty.

3 The additional proportion of duty that should have been charged against duty that was charged, based on sampling.

Oil Taxation Office

Business

To determine and assess liability to petroleum revenue tax (PRT) and corporation tax (CT) in respect of the activities of the oil and gas sector, and provide specialist advice and support as appropriate.

Key Targets for 2000/01

	1999/00 target/ forecast (F)	1999/00 provisional result	2000/01 target
Customer Service			
Correspondence turnaround			
% dealt with within 28 days	90	93	90
% dealt with within 56 days	98	98.5	98
% dealt with within 90 days	100	99.8	100
% North Sea clearance applications dealt with within 15 days	100	100	100
% repayments made in 28 days	95	98	100
Accounts turnaround pre CTSA¹			
% dealt with within 90 days	90	87	90
% dealt with within 6 months	100	100	100
Compliance			
% PRT returns dealt with within 10 weeks	100	100	100
% PRT assessments made by due date	100	100	100
Cost Efficiency			
Unit costs			
- PRT returns	421	439	447
- PRT Exp. claims	466	614	631
- CT Accounts	1,593	1,807	1,736

¹ With Large Business Office, developing new customer service measure based on first year experience of new CTSA regime

Tax Credit Office

Business

To assess accurately and in due time claims for Working Families' Tax Credit and Disabled Person's Tax Credit, ensuring that the right money is paid to the right person at the right time every time.

Key Targets for 2000/01

	2000/01
WFTC Applications	
% of all applications to be decided within 30 working days	90
% of all complete applications to be decided within 5 working days	95
% of all applications processed accurately to the nearest penny	92
DPTC Applications	
% of all applications to be decided within 30 working days	90
% of all complete new applications to be decided within 5 working days	95
% of all applications processed accurately to the nearest penny	92
Customer Services (Including Helpline)	
% of correspondence to be fully dealt with within 15 working days	85
% of correspondence to be fully dealt with within 40 working days	95
% of all calls attempted to be answered within 20 seconds	90

Results 1999/00

	1999/00 Target	1999/00 Result
WFTC Applications		
% of express applications (from employees making their first application) cleared within 5 working days	90	92
% of non-express applications cleared within 13 working days	60	87
% of non-express applications cleared within 42 working days	95	99
% of all applications processed accurately to the nearest penny	91	93.6
DPTC Applications		
% of applications cleared within 17 working days	60	82.4
% of applications cleared within 43 working days	90	97.9
% of all applications processed accurately to the nearest penny	94	94.4
Debt Recovery		
£ - BA debt recovered	800,000	1,463,000
£ - IR debt recovered	5, 000	8,600
Customer Services (Including Helpline)		
Working days - for all complaints to be answered	7 days	84% in 7days
Working days - for all correspondence to be answered	10 days	97% in 10 days
% of calls to be answered per week (or an average of 64, 000calls in total)	90	89.6

Office of the Solicitor of Inland Revenue

Business

To provide a comprehensive, high quality and cost effective legal service to the Board of Inland Revenue in England and Wales and in Scotland.

Provisional results 1999/00

	1999/00 target	1999/00 provisional result
Legal Advice		
Requests for written advice		
% dealt with within 9 weeks of the receipt of full instructions	80	88
% dealt with within 26 weeks of the receipt of full instructions	100	100
Correspondence		
% dealt with within 28 days of receipt	90	90
Criminal Prosecutions		
% formal written advice given within 4 weeks of the receipt of full instructions	90	100
% informations laid within 4 months of the Board's Order	90	91
% in an arrest case where the papers are ready for committal within 4 months of the receipt of papers following arrest	90	100
% of Court deadlines to be met	100	100
Civil Litigation		
% of appeals which are ready for listing to be reported for listing within 3 months of readiness	90	90
% of mandatory Court deadlines to be met	100	100
Statutory Instruments		
% of routine instruments to be completed within 2 weeks of the receipt of full instructions	100	100
Recovery (Scotland)		
Warning Letter to be issued		
% within 5 working days of receipt of full instructions	90	100
% within 10 working days	100	100
% of summonses to be assembled accurately at initial draft stage	90	94
Summons to be presented for signeting on return of draft from counsel		
% within 10 working days	90	100
% within 15 working days	90	100
Enforcement		
% of bankruptcy petitions to be drafted within 15 working days of receipt of papers	100	34
% of petitions to be assembled accurately at initial draft stage	85	91

Enforcement (Scotland)

In case where decree is to be put to execution:

% where an instruction to pay be issued within 10 working days of receipt of full instructions	100	100
% where petition to be lodged in Court within 20 working days of failure to comply with charge	100	100
In cases where a demand for payment has been issued by Enforcement Section, % where a petition to be lodged in Court within 20 working days of receipt of full instructions	100	100
% of petitions to be assembled accurately at initial draft stage	90	90

Key Targets for 2000/01

	1999/00 target	1999/00 provisional result	2000/01 target
Legal Advice			
Requests for written advice			
% dealt with within 9 weeks of the receipt of full instructions	-	-	80
% dealt with within 26 weeks of the receipt of full instructions	-	-	100
Accountancy Advice (New Target)			
Requests for written advice			
% dealt with within 6 weeks of the receipt of full instructions	-	-	90
% dealt with within 13 weeks of the receipt of full instructions	-	-	100
Correspondence			
% dealt with within 28 days of receipt	-	-	90
Criminal Prosecutions			
% formal written advice given within 4 weeks of the receipt of full instructions	-	-	90
% informations laid within 4 months of the Board's Order	-	-	90
% in an arrest case where the papers are ready for committal within 4 months of the receipt of papers following arrest			
% of Court deadlines to be met			
Civil Litigation			
% of appeals which are ready for listing to be reported for listing within 3 months of readiness	-	-	90
% of mandatory Court deadlines to be met	-	-	90
Statutory Instruments			
% of routine instruments to be completed within 2 weeks of the receipt of full instructions	-	-	100
Arrears (Scotland)			
Following receipt of full instructions to obtain an award of decree (final) within 12 weeks (Shadow Target)	-	-	100

Warning Letter			
to be issued within 2 working days (previously 5) of receipt of full instructions	-	-	90
and within 10 working days	-	-	100
Summons draft			
To Counsel within 7 working days (previously 20)	-	-	90
And within 20 working days	-	-	100
Summons to be presented for signeting			
Within 3 working days of return of draft from Counsel (previously 10)	-	-	90
and within 10 working days	-	-	100
Enrol for decree			
where no restriction required, a motion for decree to be enrolled within 4 working days	-	-	95
of the expiry of the time for entering appearance within 6 working days	-	-	100
where a restriction is required, within 10 working days	-	-	95
within 15 working days	-	-	100
Decree report to be made within 15 working days	-	-	100
Summonses to be accepted as accurate by counsel (previously just at initial draft stage)	-	-	90
Enforcement			
% of bankruptcy petitions to be drafted within 25 working days of receipt of papers	-	-	95
% of winding-up petition to be drafted within 25 working days of receipt of papers	-	-	95
% of petitions to accepted at Court at first submission stage	-	-	85
Bankruptcy (Scotland)			
To lodge a bankruptcy petitions to be filed in court, on behalf of our customers			
- Within 20 working days of receipt of full instructions for short cut sequestration/liquidations	-	-	100
- Within 40 working days of receipt of full instructions whereas a decree is being put to executions	-	-	100
Petitions accepted as accurate by counsel	-	-	90
Sheriff Court Work (Scotland)			
Sheriff Court pleadings to be prepared and lodged timeously to meet court deadlines	-	-	100

Training Office

Business

To continue to support Head Office and Executive Office customers in delivering against departmental priorities by providing products and services to meet their training and development needs.

Key Targets for 2000/01

	1999/00 target	1999/00 provisional result	2000/01 target
Customer Service			
% of Self Assessment and Compliance training programmes delivered to agreed timetable and budget	100	100	n/a
% of agreed training delivered for Foreign and Commonwealth Office on the Advanced Management Programme and Commonwealth Tax Inspector's Course	100	100	n/a
% of agreed OECD training programmes for Economies in Transition and the FCO/ODA programmes delivered on a full cost recovery basis	100	100	n/a
Quality			
Date by which we will carry out a self appraisal against the EFQM model	31/3/00	achieved	31/3/01
Date by which we will submit ISO9000 accredited units for external audit	29/2/00	achieved	28/2/01
Cost Efficiency			
£m achieved by charging our customers for products and services	19.0	27.0	24.0
Market surplus space at Lawress Hall to external customers to achieve a target income of £000's	250	226	200
Caring for Staff			
Date by which we will submit ourselves for			
- full-assessment as an Investor in People	Annually	achieved	Annually
- further assessment			
Date by which we will:			
- agree and implement a detailed Equal Opportunities Action Plan	31/3/00	done	31/3/01
- evaluate progress and update action plan	31/3/99	done	31/3/00

Financial Accounting Office

Business

To manage the department's resources, cost effectively, and with propriety, due economy and proper accounting, within its agreed annual budget, running costs and paybill limits.

Key Targets for 2000/01

	1999/2000 target	1999/2000 provisional result	2000/01 target
Payroll:			
% of staff paid on time	99.9	99.8	99.9
% of staff paid accurately	99.5	99.9	99.5
Implement and manage Tax Credits/Student Loans			by 30.4.00
Travel and Removal Claims:			
% processed within 14 working days	100	100	100
% of advances processed within 5 working days	100	100	100
Complete re-tender of hotel and conference facility contracts			by 30.6.00
Superannuation awards:			
% paid accurately and on time	99.9	99.8	99.9
Prepare for implementation of the new Principal Civil Service Pension Scheme (PCSPS 2000)			by 31.1.01
Introduce annual pension benefit statements			by 31.3.01
Issue of Monthly Operating Statements:			
Number of working days after end of accounting period	8	8	7
On line access to accounting and HR systems:			
% of total time available (excluding downtime not initiated by FAO)	97	97	97
Government Procurement Card roll out			by 30.6.00
Payable Orders:			
Each day, process and account for IR payable orders issued and presented for payment (estimated volume 6.5million)	No comparable target		100%
Banking Services:			
Manage the IR banking structure to achieve the optimum daily flow of cleared money into the Consolidated Fund - %	No comparable target		99.9
Departmental Accounts:			
Produce statutory accounts in line with HM Treasury directions and National Audit Office timetable			by 31.8.00
Produce Northern Ireland National Insurance Fund White Paper Accounts in line with HM Treasury direction and NAO timetable			by 31.10.00

Internal Audit Office

Business

To ensure that the department's resources are managed cost effectively, and with propriety, due economy and proper accounting, within its agreed annual budget, running costs and paybill limits.

Key Targets for 2000/01

	1999/00 target %	1999/00 provisional result %	2000/01 target %
Audits completed on time	97	98	97
Planned audits completed	97	98	97
Audits completed within budget	96	99	96
Overall customer satisfaction	97	99	97
Quality			
Added value	97	97	97
Customer focus	97	99	97
Reporting	97	99	97
Productive time	68	68	68
Average continuing professional development per person	5 days	5 days	5 days

Tax Credits

The first phases of WFTC have been successfully implemented. Phase 2, which involves paying tax credits with wages for awards starting from April 2000, has meant our developing a comprehensive programme of help and support for employers. Preparatory work on an Integrated Child Credit and an Employment Tax Credit has begun.

Helping Business

Next year we will offer more support for small businesses by expanding the range of help available on payroll issues. Building on the successful introduction of the New Enterprise Support Initiative (NESI) we will more than double the size of the Business Support Teams (BST's), enabling them to offer new employers a detailed support visit to talk through various payroll issues and offer a health check of payroll operations. The size and scope of the NESI helpline for employers will be increased, and BSTs will look to establish clear links with the help and support that will be available from the Small Business Service.

We will also look to develop further support for small businesses. This might include a health check on business (as distinct from payroll) records and enhanced education and support in specific taxpayer segments. We also will be working with agents and representative bodies to carry out other targeted initiatives in light of business needs. In addition we are looking to develop a service for the self/employed that will offer advice on personal tax and NICs issues.

Electronic Business

From 2000 a, most individuals will be able to file their Self Assessment returns via the Internet. Later in the year, services will be introduced so that employers can send and receive a wide range of Pay As You Earn forms and returns via the Internet.

Euro

We plan to keep preparations on track in a way that leaves open the option for joining early in the next Parliament and enables the changeover to occur smoothly and cost effectively. Objectives for 2000/01 are to:

- Conclude analysis
- Get steer from HM Treasury on funding and the speed of preparations
- Set up a programme and do design work on priority IT systems
- Start to make changes to priority systems.

Collecting Student Loans

Employers' notifications will be issued in April with repayments from salaries commencing in May 2000. Awareness amongst employers is being raised via presentations by the Business Support teams and publicity. Telephone helplines will also be available to support queries and issue guidance. IT to support the changes is on course and a key objective for 2000/01 will be to ensure the successful release due at February 2001 to support End of Year Compliance and Self Assessment.

Computer Support for PAYE

Key objectives for 2000/01 will be to deliver new IT Releases (to include in April 2001 the Employer End of Year business service) and make good progress toward releases scheduled for 2001 and 2002.

NIRs 2

The system is now regarded as stable, although NIRS2 related problems continue to cause major operational difficulties. As a result, the remaining key functionality supporting benefit calculation and pensions work will be in place. Key objectives for 2000/01 will be to deliver the second tranche of NICs restructuring and changes to the system to support Pension Sharing on Divorce and Bereavement Benefit reforms.



