

HM Revenue & Customs

Race Equality Scheme

September 2007

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Statement of commitment

HM Revenue & Customs is committed to making sure that equality of opportunity is an integral part of all that it does. We are, and want to remain at the forefront of helping to shape and implement the United Kingdom Government's agenda on diversity.

Our commitment to equality means we must meet our responsibilities under the Race Relations (Amendment) Act 2000 by eliminating unlawful discrimination and promoting equality of opportunity and good relations between people of different racial groups. This Race Equality Scheme sets out how we aim to do this.

Our commitment to equality must be integral to all our transactions with customers. We want everyone in HMRC to understand and meet their responsibilities set out in the Race Equality Scheme. We take seriously our duties as an employer, and the additional benefits that good diversity management brings for all our employees.

Together with senior managers we will ensure that our people have the knowledge and skills they need to make the Scheme work.

Jane Kennedy
Financial Secretary to the Treasury

Paul Gray
Executive Chairman, HMRC

Section 1 Legal Background

Section 71 of the Race Relations Act 1976 as amended (RRA) (see Annex A) requires public authorities, of which the HMRC is one, to comply with a General Duty to promote racial equality, and enables the Home Secretary to impose additional Specific Duties on named authorities to assist them in meeting that duty.

The General Duty requires us, in carrying out our functions¹, to have due regard² to the need:

- to eliminate unlawful racial discrimination; and
- to promote equality of opportunity and good relations between persons of different racial groups.

The aim of the General Duty is to make race equality a central part of the way HMRC works, by putting it at the centre of policy-making and employment practice.

The Specific Duties, contained in the Race Relations Act 1976 (Statutory Duties) Order 2001 (Statutory Instrument 2001 No. 3458, see Annex B), require us to produce a Race Equality Scheme: a scheme showing how we intend to fulfil our duties under Section 71(1) of the Race Relations Act .

¹ The term “functions” means the full range of HMRC’s activities, duties and powers. It includes both existing and proposed policies

² To have “due regard” means that the weight given to racial equality should be proportionate to its relevance

Section 2 HMRC – Background, Aims and Functions

Background

HMRC is a non-ministerial Government Department managed by the Departmental Board. The Board comprises Executive Board Members (including Commissioners appointed by Royal Warrant), and non-Executive Members. The Executive Chairman of the Board reports to the Financial Secretary to the Treasury. HMRC is accountable to the Chancellor of the Exchequer for its performance and expenditure.

HMRC's Race Equality Scheme covers the whole Department and includes:

- those of our functions and policies, or proposed policies, which we have assessed as relevant to our performance of the duty imposed by Section 71(1) of the Race Relations Act
- our arrangements for:
 - (i) assessing and consulting on the likely impact of our proposed policies on the promotion of race equality
 - (ii) monitoring our policies for any adverse impact on the promotion of race equality
 - (iii) publishing the results of such assessments and consultation as are mentioned in sub-paragraph (i) and of such monitoring as is mentioned in sub-paragraph (ii)
 - (iv) ensuring public access to information and services which we provide, and
 - (v) training our staff in connection with the duties imposed by Section 71(1) of the Race Relation Act and S.I. No. 3458.

Aims

Our role is to administer the UK's tax and customs systems.

Our aim is to ensure society's financial wellbeing.

At HMRC, we know most people and businesses want to do what's right – to pay what they owe and claim only what they're due. We're committed to making it as easy as possible for our customers to get it right. We protect society by dealing firmly with anyone who intentionally avoids their responsibilities.

Objectives and Performance Targets

Objective I: Improve the extent to which individuals and businesses pay the amount of tax due and receive the credits and payments to which they are entitled.

By 2007- 08:

- a) reduce the scale of VAT losses to no more than 11% of the theoretical liability
- b) - reduce the illicit market share for cigarettes to no more than 13%
 - reduce the illicit market share for spirits by at least a half
 - hold the illicit market share for oils in England, Scotland and Wales at no more than 2%
- c) reduce underpayment of direct tax and national insurance contributions due by at least £3 billion a year
- d) increase the percentage of individuals who file their Self Assessment returns on time to at least 93%.

Objective II: Improve customer experience, support business and reduce the compliance burden.

Objective III: Strengthen frontier protection against threats to the security, social and economic integrity and environment of the United Kingdom in a way

that balances the need to maintain the UK as a competitive location in which to do business.

Functions

RRA defines a public authority's functions as the full range of its duties and powers.

We are responsible for collecting the bulk of tax revenue as well as paying Tax Credits and Child Benefit, and strengthening the UK's frontiers. We manage:

Direct taxes - paid by individuals or businesses on money you earned or capital gained:

- Income Tax
- Capital Gains Tax
- Corporation Tax
- Inheritance Tax
- National Insurance Contributions.

Indirect taxes - paid by individuals or businesses on money spent on goods or services:

- VAT
- Excise duties
- Environmental taxes
- Insurance Premium Tax
- Petroleum Revenue Tax
- Stamp Duty
- Stamp Duty Land Tax
- Stamp Duty Reserve Tax
- Customs duties.

We pay and administer

- Child Benefit
- Child Trust Fund
- Tax Credits.

We protect the UK by enforcing and administering

- Border and frontier protection
- Customs duties
- National Minimum Wage
- Money Laundering Regulations.

We also administer the collection of student loans on behalf of the Department for Children, Schools and Families.

HMRC Resources, structure and responsibility for delivery

The Financial Secretary to the Treasury is the Departmental Minister for HMRC responsible for the strategic oversight of the UK tax system as a whole including direct, indirect, business and personal taxation. Working with the Chief Secretary to the Treasury, the Financial Secretary is responsible for delivering the HMRC Public Service Agreement and HMRC's contribution towards the Chancellor's agreed efficiency target set out in the Chancellor's chapter of the 2004 Spending Review White Paper.

HMRC is headed by the Board whose members include the Chairman, members of the Executive Committee and the Chief Executive for the Valuation Office Agency. There are also seven non-Executive members from outside the Department who provide the Board with expertise, as people with very different backgrounds and experience. Several of the Board Members are appointed as Commissioners for HMRC. The Board of HM Revenue and Customs reports to the Financial Secretary and HMRC is ultimately accountable to the Chancellor of the Exchequer.

The Chairman of the Board of HMRC is responsible for delivery of all diversity and equality within the Department, both as an employer and service provider. The Board is supported by the Corporate Responsibility and Diversity Committee and the Corporate Responsibility and Diversity team.

The Board will work closely with Business Heads, who lead the Department's business units, to ensure that Departmental business meets the requirement of the RRA, including

- Implementing the HMRC Diversity Action Plan linked to business planning processes
- Developing an HMRC strategy on consulting and involvement of customers, both internal and external, to ensure that the requirements of the Race Equality Duty are met. This will supplement the consultation process which exists at national level working with representatives from internal Trade Union Side on taking forward diversity and equality issues.

The structure of HMRC is shown at Annex D.

In taking forward new policy we vet proposed legislation for compatibility with the European Convention on Human Rights. In accordance with Home Office guidance, Ministers are advised by the Department's lawyers on the compatibility of proposed legislation to enable them to make a statement under Section 19 Human Rights Act 1998.

We assess the impact proposed new policies will have on specific groups or sectors in accordance with the Cabinet Office checklist for policy makers. This checklist includes guidance on policy appraisal for equal treatment.

Internal Arrangements

Accountabilities and responsibilities

The Executive Chairman of HMRC is ultimately accountable and responsible for all the Department's statutory duties.

HMRC has produced a Diversity Action Plan to implement our obligations and activities under the Cabinet Office 10-point plan and equality legislation, including

Section 71 of the RRA. Our Race Action Plan (Annex G) will be incorporated into HMRC's Diversity Action Plan (DAP). Business areas report quarterly to the centre on their progress against the DAP; delivery of diversity objectives is part of each Director's annual appraisal.

Leadership and engagement

Our Race Champion leads and supports disability initiatives throughout the department and works directly with business areas and with the Race Network through its coordinator to identify areas for improvement in employment, infrastructure and customer service.

The Diversity and Equality Policy Advisers are the HMRC point of contact for all matters relating to the Race Equality Scheme:

Corporate Responsibility and Diversity
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BE

Expert diversity practitioners are available to all business streams within the department via the HR Service Centre.

Each business stream will ensure that the following are carried out:

- reviewing existing policies and prioritising those for impact assessment/action, as appropriate
- screening new policies
- carrying out appropriate impact assessments and consultations in line with national guidelines
- monitoring policies in line with the HMRC diversity monitoring guidelines
- publishing the results in line with national policy

- providing public access to information and services, as appropriate
- ensuring that our staff are made aware of their responsibilities under the legislation - supported by training materials and communications as appropriate
- set up systems and procedures, where these are not already in place, and follow national guidelines to ensure that this work takes place at the correct time and in an auditable way.

HMRC will allocate necessary resources to ensure effective implementation of our Section 71(1) obligations.

The Corporate Responsibility and Diversity team will:

- liaise with all relevant staff across HMRC on the day to day management of the Race Equality Scheme
- assist and advise the Executive Committee and Non-Executive Directors of HMRC on Section 71 RRA matters
- co-ordinate department-wide activities for advice, support, implementation and reporting, where appropriate with the Race Network.

Section 3 HMRC Diversity and Equality Policy

HMRC are committed to ensuring that Equality issues become integral to everything we do and has developed a departmental Diversity and Equality Policy that reflects:

- HMRC's commitment to diversity whilst also stepping up its commitment to equal opportunities
- the increasing focus on recognising the diversity of its customers in its

policy, compliance and customer service work

The policy is delivered through the Diversity Action Plan and departmental equality targets.

See Annex C for the policy statement and a summary of key activities which HMRC has undertaken and will continue to carry out on race issues.

Section 4 Arrangements for assessing compliance with S71 of the RRA duties.

Identification

HMRC has already established and is operating a process for identifying policies and functions which have a significant impact on nine equality strands, including race. We will review and develop this process to ensure that it meets the wider requirements of the race equality duty. This process includes:

- prioritising policies and functions for carrying out equality impact assessments
- grouping a number of policies within a functional area together for one assessment, where appropriate
- consulting and involving appropriate organisations in relation to the main policy areas.

Assessing the impact of existing and proposed policies

HMRC has developed an initial assessment/screening tool against which all of its policies and main activities are being assessed (Annex E). Informal consultation and analysis of the risks and benefits is carried out as part of this process. The following four screening criteria are used:

- Is there any evidence of higher or lower participation or uptake by different groups?
- Is there any evidence that different groups have different needs, experiences, issues and priorities in relation to the particular policy?
- Is there an opportunity to better promote equality of opportunity or better community relations by altering the policy or working with others in government or in the larger community?
- Have relevant groups, organisations or individuals involved indicated that particular policies (new or existing) create problems which are specific to them?

The primary objective of this screening tool is to identify functions, actions or policies which could lead to unlawful discrimination, and to identify opportunities to promote equality of opportunity and good relations between different racial groups. Policies and activities will be screened according to timetables being drawn up. Where screening indicates a need for further assessment we will authorise an Impact Assessment.

Section 5 Impact Assessments

Any policies which are seen as priority issues for Equality Impact Assessment because of their

- relevance to social need
- effect on people's daily lives
- effect on economic, social and human rights
- scale of expenditure incurred by the policy
- cultural or political impact on people

will be impact-assessed according to timetables being drawn up and in accordance

with current published guidance. HMRC is developing a revised package of online guidance for all staff in carrying out impact assessments. This will incorporate the Commission for Racial Equality's Guidelines (see Departmental Plan for Screening and EQIA at Annex F).

In general a full impact assessment will involve:

- consideration of available data and research
- assessment of impacts – what effect will this policy/decision etc have on people of different racial groups
- consideration of measures or alternative policies which will
 - eliminate any unlawful discrimination
 - mitigate any adverse impact
 - better promote of equality of opportunity for people of different racial groups
- a decision by the Department
- publication of the results of the impact assessment
- arrangements for monitoring for future adverse impact.

* If an Impact Assessment identifies a potential adverse impact on particular groups and there is no feasible, alternative policy, HMRC will take steps to lessen any adverse impact ('mitigating' action), consulting other groups to help resolve difficulties; will consider special monitoring and analysis to confirm the extent of the adverse impact and/or the success of any mitigating measures and take into account any information collected through the special monitoring arrangements in any future review of the policy.

New and changed policies will be subject to the same screening process throughout the development stage.

Section 6 Review of the RES and Annual Statement

HMRC will:

- carry out a comprehensive review of this Race Equality Scheme within three years of 31st May 2005
- include in the review an assessment of how HMRC has complied with its Section 71 RRA obligations, and how we have promoted equality of opportunity and good relations between persons of different racial group in respect of our policy areas
- consult with relevant bodies before publishing the review
- consult with the Commission for Racial Equality on issues relating to the Section 71 RRA obligations and consider any proposals by the Commission that would enable us to make progress.

HMRC will prepare an annual departmental statement on the steps which have been taken against the action plan during the year to eliminate unlawful discrimination and promote equality of opportunity for people of different races and publish the statement as a section in HMRC's Annual Report.

Section 7 Promoting good relations

HMRC is committed to seeking opportunities for meeting Section 71 RRA, in relation to the requirement to have due regard to the promotion of 'good relations' between people of different racial groups. HMRC has developed a national Diversity and Equality Policy that reflects:

- HMRC's commitment to diversity whilst also stepping up its commitment to equal opportunities
- the increasing focus on recognising the diversity of its customers in its policy, compliance and customer service work.

A copy of HMRC's Diversity Policy is contained in Annex C.

We are

- introducing equality targets at national and business area level, where appropriate
- developing diversity and equality screening tools to support implementation
- looking for opportunities to enable different communities to meet and openly discuss issues and concerns
- routinely equality-proofing new HR policies and products.

HMRC are committed to ensuring that Race Equality issues become integral to everything we do.

Proactive measures

These include:

- developing and implementing the HMRC Diversity and Equality Action Plan linked to business planning processes. Promotion of good relations will be an integral part of the plans
- working with the Department's Business Heads to develop an HMRC strategy on consulting with customers, both internal and external, to ensure that the requirements of Section 71 are met. This will supplement the consultation process which exists at national level
- working with representatives from internal Trade Union Side on taking forward diversity and equality issues.

Section 8 Consultation

HMRC observes Cabinet Office guidelines on written consultation. To take account of Section 71 RRA we will

- consult as appropriate with the Commission for Human Rights on relevant Section 71 RRA issues
- consider any proposals from the Commission that will enable us to make progress with the Scheme
- consult as appropriate on equality impact assessments with appropriate organisations and our own Staff Diversity Networks, including those for Race and Religion and Belief
- consult with our Race Equality Advisory Panel (an external body of experts in Race issues) as appropriate on strategies, reviews and other plans
- consult with the Trade Unions on our strategies, policies and equality impact assessment work
- aim to provide a period for response of at least twelve weeks for Non-Departmental Public Bodies and to begin consultation as early as possible. However, there may be circumstances when urgent time constraints mean that some consultation periods may need to be reduced
- consider the results of equality impact assessments and consultations carried out in relation to adopted or proposed policies.

Making consultation accessible

HMRC will minimise, where possible, barriers to effective consultation by:

- ensuring appropriate access to information
- making information available on request in accessible formats, including Braille, large print, audio cassette, and languages other than English
- providing specific advice and training, as appropriate, for staff taking part in consultation exercises to ensure that they have the necessary skills to communicate effectively
- working with representative organisations and relevant individuals on how best to communicate information to all groups, including young people and those with learning disabilities
- making information available in consultation with people from different racial groups, to ensure the highest level of inclusiveness in any policy making decision
- aiming to ensure as full participation as possible when organising consultation meetings. HMRC will attempt to ensure this by prior contact with the main groups. It will also consider other methods of removing potential barriers to effective consultation. These will include consideration of factors such as:
 - the time of day
 - the appropriateness of the venue bearing in mind access consideration for those with disabilities
 - format and size of meeting
 - use of appropriate language
 - need for a signer
 - the provision of childcare.

Consultation on the Race Equality Scheme

HMRC published its Race Equality Scheme on its website on 8th August 2005. We also sought the views of our staff by publishing the scheme on our internal Intranet. We received some useful feedback which has been reflected in the revised scheme. The consultation period ran from 8th August 2005 until 31st October 2005.

A revised version of the scheme, this time including a race equality action plan was subjected to a further round of consultation beginning on 30th March and running to 30th June 06. Further work took place in 2007 to align the Scheme with emerging policies and strategies.

Section 9 Monitoring

HMRC is also subject to the specific duty on employment. This is set out in Sections 5 (1) (2) and (3) of the RRA 1976 (Statutory Duties) Order 2001.

We will monitor, by reference to racial groups in accordance with the 2001 Census categories, by nationality and by Business Area, the numbers of:

- staff in post
- applicants for employment, training and promotion
- staff from each group who:
 - receive training
 - benefit or suffer detriment as a result of performance management procedures
 - are involved in grievance procedures
 - are the subject of disciplinary procedures
 - cease employment with us.

We will carry out regular analysis, and publish the results of our monitoring annually.

HMRC has undertaken a review of monitoring activity under the Employment Duty for each of the former departments and:

- provides desktop access for all staff to their individual ethnicity data to enable and encourage disclosure
- works with Trade Unions to explore ways of improving the input of sensitive Diversity data
- ensures that Employment Duty requirements are integral to new HR policy
- will build the capacity in our central management information system to produce regular reports for analysis of ethnicity impacts of HR policy
- put in place interim arrangements to collect monitoring data where systems are not currently in place
- analyse the results of monitoring and review policy and implementation to meet the terms of the Race Duty by identifying and removing barriers where possible
- use other forms of monitoring data to inform and supplement the numerical data e.g. staff surveys and staff networks.

We already set and monitor targets for gender, ethnicity and disability across employment processes. These are published as part of our Annual Report. We will determine the impact of our policies on our performance of the duties within the RRA.

Methods of gathering data

HMRC use a range of information gathering and monitoring approaches to feed into policy assessment and review including:

- staff and customer surveys
- feedback from staff networks/forums and the Race Equality Advisory Panel
- external research and consultative groups
- collection of equality data on our staff

HMRC has undertaken a review of monitoring activity for each of the former Customs and Revenue departments and has:

- combined staff databases to form one central management information system to hold ethnicity data on all staff against various categories
- provided desktop access for all staff to their individual ethnicity data and encouraged them to make disclosures
- worked with Trade Unions to explore ways of increasing the ethnicity declaration rate
- built the capacity in our database to produce regular reports for analysis of ethnicity impacts of employment policies

Analysis

We will analyse the results of the monitoring and review policy and its implementation to meet the terms of the Race Equality Duty by identifying, mitigating or removing barriers where possible.

Publication of impact assessments, consultations and monitoring

HMRC will:

- make publicly available the outcome of any equality impact assessment, subject to Budget confidentiality rules, as part of the

publication of Regulatory Impact Assessment or as part of the annual reporting process on the RES

- make available consultation documents once prepared. Include the results of the consultation in the final equality impact assessment. Results of equality impact assessments will be published regularly as part of the annual reporting process
- publish the results of monitoring where appropriate as a summary in our annual report or other relevant publication. This will include an explanation of why the monitoring is being carried out, the qualitative and quantitative methods used, an assessment of the results of analysis carried out, recommendations for or details of actions to be taken
- make this material available on HMRC's Internet Website at <http://www.hmrc.gov.uk>. This site can allow visually impaired users who have the appropriate browsers to convert the information to audio or speech.
- systems will be put in place to ensure that information is available on request in accessible formats in a timely fashion. The formats available will include Braille, disk, audio cassette and minority languages to meet the needs of those who are not fluent in English.
- use Press Releases, the Annual Report, the Internet and direct communications to groups with a specific interest where appropriate, to promote the availability of this material.
- engage with our Staff Diversity Networks, representative bodies, stakeholder groups, and trade unions to disseminate relevant material.

Any material HMRC publishes on Equality Impact Assessments will include:

- the aims of the policy
- details of the outcome of the assessments highlighting whether there is any adverse impact
- details of consideration given to mitigate any adverse impact of the policy on the elimination of unlawful discrimination and equality of opportunity for people of different racial groups
- details of any consideration given to alternative policies which might better achieve the elimination of unlawful race discrimination and the promotion of racial equality
- recommendations for action to take.

On a triennial basis, HMRC will assess the:

- Departmental performance against the RES Action Plan
- extent and adequacy of existing monitoring and the scope for extending it.

Section 10 Training

HMRC is committed to mainstreaming the commitments under Section 71 RRA. We have delivered a programme of awareness and training to staff, appropriate to their grade and responsibilities, on

- Section 71 RRA obligations and their implications for employees
- requirements of this Race Equality Scheme
- the arrangements for equality impact assessments and screening to reflect the Commission for Racial Equality guidance.

HMRC uses opportunities to communicate the commitment of the Board and senior managers to Section 71 RRA both within and outside the Department.

Employees have access to a copy of the Race Equality Scheme via the internal Intranet site. Alternative formats are available to staff on request. Business heads have responsibility for ensuring that appropriate communications and learning take place in their area to enable employees to fulfil their responsibilities under the Scheme.

HMRC has produced a video and facilitator's pack which are available to employees.

The learning pack:

- raised awareness of Section 71 RRA and related Northern Ireland legislation, including an explanation of the duties and their implications for all employees
- provided those staff who deal with complaints in relation to the implementation of the Scheme with the necessary skills and knowledge to investigate and monitor complaints effectively
- provided those staff involved in the implementation and monitoring of the effective implementation of the Scheme to do this work effectively.

Further role-specific learning on equality impact assessment has taken place for key staff involved in the screening and EQIA process to provide the necessary skills and knowledge to do this work effectively

This is supplemented by guidance and support on our internal Intranet for those in management roles, specialist staff, and those involved in each stage of the impact assessment process. Several Diversity awareness packages which include our responsibilities under Section 71 RRA are available on our Intranet for all staff. For those in direct contact with the public there is online and face-to-face training focussing on cultural awareness.

Each stage of the development of the learning has been, and continues to be, evaluated under our Department evaluation process. We are committed to using the results of our evaluation processes to ensure its continuous improvement.

Diversity and Equality are integral to HMRC's Behaviours, Skills and Abilities Framework. This is used by Line Managers, who are responsible for agreeing the training and development needs of their staff at the beginning of each reporting year. Managers then monitor progress throughout the year.

The central Corporate Responsibility and Diversity team co-ordinates quarterly reports from each of our business areas. These reports will detail the progress being made under S71 RRA and highlight any potential for improvement.

Section 11 Public access to information and services

We will make information available on the HMRC website at <http://www.hmrc.gov.uk>

Our services will be accessible and sensitive to different customer needs. All public offices will maintain a welcoming environment.

HMRC will:

- provide, on request, the Race Equality Scheme in alternative formats including large print, Braille, and audio cassette
- publish the Race Equality Scheme on the HMRC website at <http://www.hmrc.gov.uk>. This is intended to encourage Internet users, including young people, to access the Race Equality Scheme
- publish the Race Equality Scheme for all staff on our internal Intranet
- provide additional information and support, via a specialist unit, for migrant workers to enable them to access their full entitlements and understand their responsibilities

- provide additional information to ethnic minorities by, for example, broadcasting on local radio stations in the language used by that station.
- provide leaflets in languages other than English
- provide an ethnic language telephone helplines
- carry out an equality review of the accessibility of our IT systems
- make information on the complaints process available on the Internet, at Enquiry Centres, libraries, Citizens' Advice Bureaux, ports and airports
- monitor the service that we provide by utilising: Exit Surveys for most of our Online services; feedback pages on our website; the results of analysis of customer complaints; wider customer service feedback surveys

Where we identify barriers to accessing information or services, we will:

- Work to deliver service improvements
- Work to improve our understanding of our customers' requirements

Section 12 Complaints

HMRC has an established complaints process. Within this process we will address issues relating to equality of opportunity by

- considering complaints that we have not fulfilled our statutory obligations
- aiming to resolve any such complaints
- providing a full response to complaints.

If a person feels that they have been directly affected by a failure of HMRC to comply with this scheme, they should complain in the first instance to the contact person dealing with their business (or their manager) and the complaint will be handled as set out in the Departmental Complaints procedure.

HMRC is committed to ensuring that the complaints process is accessible to all.

If a person feels that the Department is failing to implement the commitments made in the scheme, they should contact the Diversity and Equality Policy Adviser (details in Section 2).