

Working Together Steering Group - Terms of Reference

1. Purpose

- 1.1. Working Together (WT) is a partnership between HM Revenue & Customs (HMRC) and the main professional taxation and accountancy bodies to improve all areas of HMRC operations for the benefit of HMRC, agents and their clients. It provides a forum to raise operational issues or problems that have been identified by HMRC and/or the professional bodies.
- 1.2. The purpose of the WT Steering Group (WTSG) is to discuss and resolve operational issues that affect the tax agent community, their clients, and HMRC and to provide strategic direction and to monitor and review progress.

WTSG specific roles and responsibilities

Local WT

- WTSG to support and resource the local WT network.

Issue referral process

- WTSG to ensure that the issue resolution process focuses on and prioritises systemic operational issues where HMRC procedures and service affect tax advisers and their clients at both local WT and national WT level.
- WTSG to ensure that local WT groups escalate systemic issues identified through the WT process via an issues sub group.
- WTSG is to work directly on the most significant systemic issues alongside HMRC business process owners.
- WTSG is to identify and agree key priorities and to check on progress via a working group and sub group structure.

HMRC commitment:

- To ensure that consultation is arranged for significant proposed operational changes and developments that will impact on agents and their clients and to make clear to WTSG attendees where the information should be shared with their professional bodies.
- To receive and act on information on reviews or projects that different parts of HMRC carry out that will have a significant impact on agents and their clients.
- To continue to recognise the importance of providing all parts of HMRC with the opportunity to consult with agents and their professional bodies via the WTSG forum on operational changes that affect agents.

WT Professional Group commitment:

- That the collective views and experiences of the members of the professional taxation and accountancy bodies represented on the WT Professional Group (WTPG) can be clearly evidenced in discussions on HMRC services thus enabling high quality input and, where needed, authoritative challenge from WT.
- Effective WTPG feedback to the six professional bodies.

- To improving the channel of communications by undertaking via their professional bodies to consult with their members locally, seeking details of practical areas of concern.

2. Membership

- 2.1. The WTSG includes representatives from the relevant HMRC directorate and the members from the main professional taxation and accountancy bodies - see summary at the end of this document.
- 2.2. Other business representatives from HMRC may be invited to meetings where the agenda dictates a particular discussion/consultation/update.

3. Meetings

- 3.1. The group has agreed to meet face to face three times a year - indicatively, March, June and October.
- 3.2. HMRC provides the meeting chair and secretariat functions for the WTSG.
- 3.3. The timing and length of the meetings have been set at 2½ - 3 hours and a standardised agenda has been agreed. The standing agenda items agreed are:
 - subjects for the agenda proposed by the professional group
 - HMRC performance reporting
 - sub group reports
 - working group reports

The agenda will also include relevant subject matters for discussion and/or consultation.

- 3.4. HMRC will circulate draft agendas for forthcoming meetings at least two weeks in advance.
- 3.5. Final agendas and supporting papers will be available on Shared Workspace at least one week ahead of the meeting.
- 3.6. WTSG secretariat will share draft minutes via Shared Workspace from the WTSG meetings with key stakeholders within two weeks of the meeting date and they in turn should provide their comment/agreement within two weeks of receipt.
- 3.7. WTSG secretariat to ensure all agreed minutes of WTSG are posted on the HMRC website.

4. Governance

4.1. The professional bodies are responsible for:

- agreeing the strategic direction of WT, WTSG and its terms of reference
- providing suitable representatives for WTSG and its sub groups and working groups to represent the views of each of its agent members

4.2. A sub group and working group structure will support the strategic structure of WTSG:

- Sub groups: these are permanent groups set up to coordinate and lead an area of WTSG work. A nominated member of the National WT Team (NWTT)/Agent Engagement Team and of the professional bodies represented on WTSG are jointly responsible for driving the work of their sub group forward and reporting back to WTSG.
- Working groups: these are set up to coordinate and lead work on a specific issue or related group of issues. Unlike sub groups, working groups are not permanent and only exist until the issue is resolved or agreement is reached that nothing more can be done. The working groups are likely to have a wider membership to that of WTSG and can include representatives from HMRC and the professional bodies with the appropriate expertise.

4.3. Reports of the issues covered within the sub groups and working groups and any decisions reached will be made to WTSG.

4.4. Shared Workspace will be the primary means of communication for WTSG.

5. Review of WTSG

5.1. The operation, structure and processes, terms of reference and membership of the WTSG are periodically reviewed to ensure that it continues to meet its aims and objectives.

Summary - WTSG representatives

HMRC

- Assistant Director from the Agents and Employers Engagement Team
- Agent Engagement Team Leader
- NWTT Leader
- NWTT member (secretariat)
- An HMRC committee member
- Senior managers representing specific activities as appropriate

WTPG

- ICAS - Institute of Chartered Accountants of Scotland
- ACCA - Association of Chartered Certified Accountants
- ATT - Association of Taxation Technicians
- AAT - Association of Accounting Technicians
- ICAEW - Institute of Chartered Accountants in England and Wales
- CIOT - Chartered Institute of Taxation

Applications from other representative bodies to Join WTSG

WTSG has accepted the need for a process for considering applications from other bodies to have representatives on the WTPG. The NWTT is working on proposals for a process on this for consideration by WTSG and the six main professional bodies. The key principle will be that applicant organisations:

- represent tax agents whose work for clients gives them frequent experience of a wide range of HMRC systems and services
- are able to provide and support agent reps covering a significant part of the local WT network