



# Working with Large Business

## Summary

HMRC's Large Business Service is a customer-facing team of people working within HMRC. Our customer base is made up of the largest companies, employers and partnerships in the UK.

This booklet, *Working With Large Business*, sets out how we have developed our capacity to deliver a truly customer-focused service. It is aimed at heads of tax, finance directors, agents and other tax professionals who work with large businesses.

The tax system is one of the key mechanisms by which the Government encourages investment enterprise and work. Our aim is to ensure that the right tax is paid at the right time, and that our tax system is fair and efficient.

Over the last year, we have been working closely with large businesses in the UK to develop a joined-up approach to customer needs and tax compliance.

The approach described in this booklet is not about tearing up the past, but about building good, mutually beneficial relationships for the future.

### What we will do

We believe the majority of large businesses aim to pay the right tax at the right time.

We want to do all we can to help business in their efforts to comply, including helping to reduce the administrative cost of compliance.

We will:

- make sure that we have a good understanding of the broader environment in which businesses operate;
- provide all our customers with a high quality service, primarily through our new Client Relationship Managers;
- make sure that any overpayments of tax are repaid promptly;
- help to 'level the playing field' by coming down hard on those who seek to gain an unfair advantage through non-compliance; and
- encourage open and constructive dialogue between ourselves and our business customers

## Role of the Client Relationship Manager

Our new Client Relationship Managers will work with their colleagues in other parts of HMRC to oversee all our involvement with any part of your business.

Your Client Relationship Manager is committed to building a good working relationship with you. We don't expect there will always be agreement on everything, but there needs to be a mature, open and responsible dialogue.

This will help us to gain a better understanding of your tax affairs, your business motives and the legal constraints that you have to work within, so that we can better direct our attention and efforts to significant tax issues, saving time and reducing costs both for you and for us.

And, in turn, it will help you to understand our requirements, our services and our ways of working.

Helping you to meet your tax obligations is perhaps the most crucial part of your Client Relationship Manager's role. They offer a range of services, including advice, risk reviews, feedback, access to specialists, and a systems overview that will highlight all aspects of systems with tax implications. And, they will work across all taxes, direct and indirect.

Most Client Relationship Managers will be responsible for more than one business. But the largest and most complex businesses will be assigned a single manager, who will be responsible for that business alone.

## Managing risks

Managing risks effectively is at the heart of the Large Business Service's approach to providing the best possible service. Your Client Relationship Manager will discuss with you how we assess and manage the risks that apply to your business. And we will publish guidance on risk assessment to help you understand what we see as the key risks. Our efforts to protect tax revenues will be focused primarily on those customers that present the greatest risk.

## Collaborative working

In addition to the Client Relationship Managers, we are interested in innovative ways of working with large business. Our 'Week in Business' scheme, which facilitates secondments between HMRC and business, and the Partnership Enhancement Programme, which involves collaborative project working, are two already well-received examples.

## Our service to you

We are aiming for continuous, sustained and significant improvements to the way we operate and perform. We do listen to you, and we will act on the feedback we receive. We have performance indicators in place to allow us to test our progress, and we will publish our customer service targets in codes of practice.

Your Client Relationship Manager will be happy to answer any questions you may have about Working with Large Business. If you would like to give us any feedback about the booklet, please contact us.