

New Management Act

Workshops February/March 2006

The workshops looked at the following generic elements across the five core schemes:

- **3 February** **Registration and notification** (run jointly with the Whole Customer View Team who used the opportunity to test their emerging ideas for a unified registration process)
- **16 February** **Returns and self assessments**
- **2 March** **Payment and repayment**
- **15 March** **Assessments, claims and time limits.**

The workshops were deliberately designed to be a new, more open way of consulting those closely involved in tax administration in their day-to-day work. We did not advance our own views in the workshops or expose HMRC ideas for consultation, other than the unified registration process.

Nineteen bodies representing the main external stakeholders were invited to send delegates to a series of four external workshops and fourteen did so. We are very grateful to those who spared the time to attend and contribute so constructively. A list of the representative bodies which sent delegates can be found below.

Structure of the workshops

Delegates were asked to identify what about the existing administrative provisions worked well and what did not. We then asked them to consider the scope for closer alignment and consistency between the five core schemes, areas where closer alignment would be unwelcome and what the benefits might be. Small groups identified their top issues in discussions led by trained facilitators, and these were then discussed in a summary session

Development of a new management act is a legislative programme, looking at administration for the compliant taxpayer. Inevitably, we were given comments that fell outside the scope of this work. These included views on:

- substantive tax provisions - for example those imposing liability or allowing relief.
- addressing non-compliance - for example the enquiry framework or penalties. These are being addressed by HMRC through the separate review: Modernising Powers, Deterrents and Safeguards.
- policy simplification beyond administration - for example the underlying complexity of the tax system or calls for the greater alignment of PAYE and NICs.
- HMRC processes not directly relevant to our remit - for example specific forms or procedures - have been passed on to be considered further within HMRC.
- poor administration of existing law - for example mis-handling of taxpayers' affairs or inconsistent and incomplete advice.

All these views, and others beyond the scope of this work, have been recorded and passed on within HMRC. We amassed a wealth of information through this style of open feedback that will be extremely valuable to HMRC in developing and maintaining policy.

Summary of outcomes

Delegates came with practical experience from a wide range of backgrounds, and so there was a wide diversity of views and of perceptions of the present framework and scope for alignment. However, we found strong support for greater harmonisation and simplicity across the five schemes, where this was practical.

We have recorded views as they were put to us at the workshops. Including them in this summary should not be taken as meaning that HMRC accepts or agrees with them.

A detailed summary of the outcomes from the workshops can be found on the HMRC internet <http://www.hmrc.gov.uk/nma/index.htm>

List of representative bodies which sent delegates

1. The Institute of Chartered Accountants in England and Wales
2. The Institute of Chartered Accountants of Scotland
3. The Association of Chartered Certified Accountants
4. The Association of Accounting Technicians
5. The Chartered Institute of Taxation
6. The Association of Taxation Technicians
7. The Institute of Indirect Taxation
8. The Law Society of England and Wales
9. The Federation of Small Business
10. The Confederation of British Industry
11. The Institute of Directors
12. The Institute of Payroll and Pensions Management
13. The British Chambers of Commerce
14. The VAT Practitioners Group