

# Your Charter

## Our role

We make sure that the money is available to fund the UK's public services by collecting taxes and duties as laid down by Parliament. We help families and individuals with targeted financial support.

We want to give you a service that is even-handed, accurate and based on mutual trust and respect. We also want to make it as easy as we can for you to get things right.

To find out more about our Vision go to [www.hmrc.gov.uk/governance/vision.htm](http://www.hmrc.gov.uk/governance/vision.htm)

This Charter explains what you can expect from us and what we expect from you.

## Your rights

### What you can expect from us:

- 1 Respect you
- 2 Help and support you to get things right
- 3 Treat you as honest
- 4 Treat you even-handedly
- 5 Be professional and act with integrity
- 6 Tackle people who deliberately break the rules and challenge those who bend the rules
- 7 Protect your information and respect your privacy
- 8 Accept that someone else can represent you
- 9 Do all we can to keep the cost of dealing with us as low as possible.

## Your obligations

### What we expect from you:

- 1 Be honest
- 2 Respect our staff
- 3 Take care to get things right.

## More information

For more information about what we do, your rights, and where you can get help and support, please follow the links below.

To find out:

- [what you can do if you are unhappy with our service or the way we have treated you](#)
- [how we handle information we hold about you](#)
- [what you can do if you disagree with one of our decisions](#)
- [what our ongoing service standards are](#)

We work closely with the Department for Work and Pensions to support you. You can find more information about this at [www.direct.gov.uk](http://www.direct.gov.uk).

# Your rights

## What you can expect from us:

### 1 Respect you

We recognise that you might be concerned about how we will deal with you.

We will:

- treat you with courtesy and consideration
- listen to your concerns
- answer your questions in a way you can understand
- try to understand your circumstances
- make you aware of your rights, including your right to appeal our decisions
- tell you how to exercise your right to appeal against our decisions.

### 2 Help and support you to get things right

We want to give you as much certainty as we can that you are paying or claiming the right amount.

We will:

- provide information that helps you understand what you have to do and when you have to do it
- provide information that clearly explains the taxes, duties, exemptions, allowances, reliefs and tax credits that we are responsible for
- process the information you give us as quickly and accurately as we can
- put mistakes right as soon as we can.

### 3 Treat you as honest

We know that the great majority of people want to get things right.

Unless we have a good reason not to, we will:

- presume you are telling us the truth
- accept that you will pay what you owe and only claim what you are entitled to
- explain why we need to ask you questions and why we have decided to check your records
- only question what you tell us if we have good reason to.

### 4 Treat you even-handedly

We will be even-handed in the way we deal with you. We will take into account your circumstances and provide a consistent service. If you need help we will also give you the appropriate support so you can meet your obligations.

We will:

- act within the law and our published guidance
- help you understand your legal rights
- explain what you can do if you disagree with our decisions or want to make a complaint
- provide you with information in a way that meets your particular needs
- consider any financial difficulties you may be having.

### 5 Be professional and act with integrity

Whenever you deal with us we will take responsibility for our actions and behave in a professional way.

We will:

- act with integrity
- make sure that you are dealt with by people who have the right level of expertise
- make decisions in accordance with the law and published guidance and explain them clearly to you
- respond to your enquiries and resolve any problems as soon as we can
- let you know how appeals, investigations or complaints are progressing.

# Your rights

## What you can expect from us:

### 6 Tackle people who deliberately break the rules and challenge those who bend the rules

The great majority of people are honest and get things right. We want to protect them from the effects of people deliberately breaking the rules. We will also challenge those who engage in avoidance, deliberately bending the rules. We will treat genuine mistakes, acting without reasonable care and deliberately misleading actions differently from each other.

We will:

- identify people who are not paying what they owe or claiming more than they should
- recover the money they owe and charge interest and penalties where appropriate
- distinguish between legitimately trying to pay the lowest amount and bending the rules through tax avoidance
- use our powers reasonably.

### 7 Protect your information and respect your privacy

We recognise we have privileged access to your information. We will only ask you for information we need to do our jobs. We will protect that information.

We will:

- protect information we obtain, receive or hold about you
- explain why we need information, if you ask us to
- only allow our staff to see information when they need it to do their job
- give you the information we hold about you when you ask for it, as long as the law lets us
- only share or release information about you when the law lets us and we need to
- respect your legal rights when we visit premises.

### 8 Accept that someone else can represent you

You may want someone else to deal with us on your behalf. To protect your privacy, we will only deal with them if they have been authorised to represent you.

We will:

- respect your representative's right to act for you and deal with them appropriately

You should always check that your representative has the right experience and knowledge to help you.

### 9 Do all we can to keep the cost of dealing with us as low as possible

We aim to take up as little of your time and money as we can.

We will:

- try to make our services straightforward and easy to access
- make it as cheap as we can for you to contact us
- explain clearly what we need from you
- do our best to give you complete, accurate and consistent advice
- do our best to get things right first time.

# Your obligations

## What we expect from you:

### 1 Be honest

We need you to be honest with us. If someone else acts for you, we expect them to be honest too.

We expect you to:

- be truthful, open and act within the law
- give us accurate information
- give us all the relevant facts
- tell us as soon as you can if you think you have made a mistake.

### 2 Respect our staff

Our staff will respect you and we ask you to show them respect too. If someone else acts for you, we expect the same respect from them.

We expect you to:

- be polite
- accept that we will not tolerate rude or abusive behaviour.

### 3 Take care to get things right

We need you to take responsibility for getting things right, even if you have authorised someone to act on your behalf.

We expect you to:

- take reasonable care when you complete tax returns and fill out forms
- send us tax returns and forms on time
- make payments on time
- respond in good time if we ask you to do something
- talk to us if there is anything that you are not sure about or if you are having difficulty meeting your obligations
- tell us if you have any particular needs so we can take them into account
- tell us about any changes in your circumstances that will affect your payments or claims
- keep adequate records that support what you tell us and hold them for as long as the law says you need to.