



# Treasury Committee

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Jim Harra CB  
Chief Executive and First Permanent Secretary  
HM Revenue and Customs

[via email]

07 December 2023

Dear Jim,

## **HMRC's Self-Assessment helpline focus on priority queries**

Thank you for your letter of 4 December 2023 and advance sight of the public notice detailing that HMRC will only take “priority calls” to the Self-Assessment (SA) helpline during December 2023 and January 2024 and will direct non-priority calls to your online services.

The Committee has raised its concerns over HMRC's service standards with you and the Chancellor at recent hearings<sup>1 2</sup>. I would therefore be grateful if you could answer the following questions:

1. The restriction of access to the SA Helpline comes after you closed the helpline between June and September 2023. Are you taking this action because of the arrival of pent-up demand from the closure of the helpline in the summer?
2. What monitoring will be done to ensure that a critical number of people do not end up being denied services they could reasonably expect from HMRC?
3. How have you ensured that your actions meet all requirements of your Public Sector Equality Duty?
4. How will you ensure that what seem to be ‘non-priority callers’ find what they need online?
5. Are you concerned that what you consider to be ‘non-priority callers’ will repeatedly call the SA Helpline until they are able to speak to a member of staff? Would this not create longer wait times for taxpayers?
6. Will SA Helpline staff end calls which get through but do not meet your definition of “priority”?
7. The restriction of access to the SA Helpline will begin on 11 December 2023 but was only announced on 7 December. This gives taxpayers less than two working days’ notice. Why have you not given taxpayers more notice?
8. Your letter states that HMRC needs to reduce the volume of taxpayer contact through phone and post by at least 30% by 2025 to meet service standards with the funding you have. However, when you spoke to the Committee at the hearing on 18 October 2023 you said that due to fiscal drag more people will be joining the tax system and more taxpayers will be interacting with the complex ends of the system. How will you meet these standards given that there will be more people with complex tax affairs in the tax system in the future?
9. How will you monitor the impact of this reduction in service for taxpayers? How will you know whether some “priority” customers failed to access the resources they need? Will you

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<sup>1</sup> [committees.parliament.uk/oralevidence/13689/pdf/](https://committees.parliament.uk/oralevidence/13689/pdf/)


<sup>2</sup> [committees.parliament.uk/oralevidence/13896/pdf/](https://committees.parliament.uk/oralevidence/13896/pdf/)

be monitoring any increase in poorly completed Self-assessments and the resources you need to rectify that?

10. You recently updated the section of your website relating to the HMRC App, to make clear it now includes your digital assistant. Are you confident that the services available in the app and the assistant function will adequately contribute towards resolving queries during December and January?
11. What assessment have you made of taxpayer awareness of the app, and what plans do you have to increase its functionality as part of your plans to reduce pressure on helplines?
12. What efforts are being made to promote the use of the HMRC app more widely? How many taxpayers currently use the app?
13. How will you identify those who do not have access to online resources? Will any customer who claims not to be able to access online resources be denied assistance from HMRC helplines?
14. In his recent evidence to us, the Chancellor told us that you would be able to meet your customer service standards without additional resources. Yet your letter notes the very real effect of a seeming lack of resource. What is HMRC's current resource need?
15. To what extent will taxpayers have a legitimate reason for failure to complete their tax affairs if they can show they have made repeated efforts to get help from HMRC, but each time were unable to access the help required? For example, would you waive a fine for late completion?
16. Your letter notes that "While around 97% of our 12.5 million SA customers file their return and pay their tax online, 5.5 million of them ring our helpline with a query." Is it not a failure of the tax administration system that 5.5 million people feel, from resources provided to them already, that they need to speak to an HMRC adviser?

In line with the Committee's usual practice, I will be placing this letter and your response in the public domain. I would be grateful for a reply by 18 December 2023.

With best wishes,



**Harriett Baldwin MP**  
**Chair of the Treasury Committee**