



Awdurdod Cyllid Cymru
Welsh Revenue Authority

Welsh Revenue Authority

Draft Charter Consultation

Summary of responses

Mae'r ddogfen yma hefyd ar gael yn Gymraeg.
This document is also available in Welsh.

1. Introduction

- 1.1 The Welsh Revenue Authority is a non-ministerial department of Welsh Government which will collect Land Transaction Tax and Landfill Disposals Tax from 1 April 2018.
- 1.2 A draft charter was developed which setting out joint responsibilities between the WRA (and its partners), customers and the Welsh public. The Charter also sets out the behaviours and values we believe are important in delivering the Welsh tax system.¹
- 1.3 A consultation ran from 13 December 2017 to 13 February 2018. To encourage the widest range of participation a number of different approaches were trialled. The consultation document was shortened and presented using a non-standard template. This was published on the Welsh Government website, alongside an online form and both an email and postal address so that people could share their views.
- 1.4 Views on the draft WRA charter were also gathered during this period through a number of discussion groups and a doopoll survey (online survey). The online survey provided a shorter, simpler way for respondents to provide their views.
- 1.5 This report summarises the findings from the consultation, how the WRA have reflected this in the draft Charter and next steps.

¹ Section 26 of the Tax Collection and Management (Wales) Act stated that “before publishing the Charter or a revised Charter WRA must consult such persons as it considers appropriate.”

2. Background

The number of respondents/events to the different forms of consultation carried out are set out below:

Table 1: Responses

Method	Respondents
Formal consultation	9
Online survey	112
Engagement events	4 events – 40+ people <ul style="list-style-type: none">▪ Low Income Tax Reform Group;▪ Staff and students from Bangor University;▪ An event held at National Assembly for Wales – discussions with Cabinet Secretaries, Assembly Members and visitors to the Senedd; and▪ Internal WRA staff meeting to discuss what the Charter and the proposed changes would mean in practice.

Respondents to the online survey provided their relationship with the WRA which is set out below:

Table 2: Categories of respondents (online survey)

Category	Respondents in welsh	Respondents in English
Taxpayer	29	56
Solicitor/Conveyancer	0	2
Professional body	0	3
Other	1	21

2.2 The questions asked in the consultation are included in Annex A. Responses for all engagement have been grouped into key themes and summarised below.

2.3 A handful of respondents provided views which were out of scope of the consultation and these have been responded to separately via email and not included in this document.

3. Summary of responses

3.1 Overall respondents were positive about the approach that had been adopted and welcomed the focus on shared values and behaviours. Respondents

were keen that the profile of the Charter was raised so that those working together with WRA knew what it was for and how it applied to them.

- 3.2 Respondents thought that the presentation was helpful and the diagram presented the information in a way that was easy to understand. There was general feeling that the Charter was simple and would be easily understood.
- 3.3 One respondent highlighted the risk that having a different charter for HMRC and WRA could create confusion for taxpayers as to which one to use when, particularly as income tax was partially devolved to Wales. They suggested that to ensure that taxpayers were clear on when each Charter applied clear information should be published on gov.uk and in any correspondence sent by the WRA where the Charter was mentioned.

4. Shared values and behaviours

- 4.1 Generally, respondents were supportive of the approach to having shared values for the charter across all methods of consultation. Respondents thought that it created a “unified vision” and welcomed the approach of putting emphasis on advice rather than enforcement as the first action.
- 4.2 In response to the online survey, 96% of the eight Welsh language respondents and 92% of the 74 English language respondents agreed with the approach of shared values.
- 4.3 Overall respondents felt that the balance proposed was right and provided clear and concise values. Feedback highlighted that presenting the values using a graphic made the document easy and straightforward to understand. The emphasis the Charter places on being supportive was also welcomed, particularly as it felt this would increase efficiency and enable taxpayers to comply more easily.
- 4.4 There were some suggestions on what should be taken into account in the delivery of a shared Charter:
 - Ensuring that it was clear where accountability lay within each of the values and making clear who was responsible for which aspects of each principle;
 - Finding ways to retain the safeguarding aspect of the Charter which could be diminished by shared values as there was not an “equal balance of power” between the taxpayer and the WRA. One respondent proposed including sub sections supporting the Charter which set out how these values would work in practice for the WRA and taxpayers. They suggested that these sub-sections could be amended as the Charter embedded;

- Making it clear that the shared values would be applicable to taxpayers as well as their agents/representatives; and,
- Considering how the values would be reviewed, including the role for “an independent overseer” to increase trust in delivery of the charter.

4.5 **Response:** We are keen to work with taxpayers and representatives to develop examples of how the values work in practice and will do this as part of the ongoing work on the Charter. We intend to publish these examples as we embed the Charter. We will make sure that the supporting narrative for the Charter sets out how it applies to all those people we work with to deliver a fair tax system in Wales, including representatives of taxpayers.

4.6 We have revised the ‘supportive/cefnogol’ value to emphasise the support available through guidance and on request. We have also amended the ‘engaging/ymgysylltu’ value to reflect the supportive nature of the organisation.

4.7 We will consider the role of an independent body to review the implementation of the Charter with taxpayers and their representatives as part of the wider work implementation of the Charter.

5. Wording of values

5.1 Overall respondents felt that the Charter reflected the right values and behaviours. The majority thought that the values were important with accurate and fair being considered to be of highest importance. For those responding in Welsh, bilingual was considered to be of particular importance.

Table 3: Online Survey: Place the WRA Charter values and standards order of importance.

Value	Respondents in Welsh N=26	Respondents in English n=70
Accurate*	93%	86%
Secure	82%	82%
Efficient*	93%	79%
Bilingual	90%	62%
Fair	92%	87%
Responsive	74%	79%
Supportive	73%	73%
Engaging	63%	67%

5.2 The majority of respondents didn’t suggest any changes to the wording of the Charter. A handful of respondents suggested that the wording is reviewed over time as further taxes are devolved and feedback is received.

5.3 A number of areas were suggested as being valuable to include in the Charter, these along with our response of how these could be included in the Charter and supporting documentation are listed below;

Table 4: Response to suggestions for additional content for Charter

Proposal	Response to inclusion in the Charter
Timeframes for responses – that are equal for both the WRA and its customers	To be included in ongoing consultation on the way in which we report on and measure the success of the Charter
Should make clear that “all parties can refer to this in their dealings with each other”	Added to the supporting narrative of the Charter the WRA website
Proactive	To be included in the examples of our approach to ‘efficient’
Challenging	To be included in the examples of our approach ‘fairness’
Right to seek redress when things go wrong	Reflected clearly on our internet pages, with the intention that the Charter sets out values that enable us to work together to get things right at all points in the process
Inclusion of non-digital routes for using WRA services	Charter has been amended to reflect the ability to use ‘our services’ rather the specifically digital routes
Right to be represented by an agent	The Charter applies equally to taxpayers and their representatives. This has been made clear in the supporting content
Responsibility to inform WRA if you are unable to pay your tax liability	Included under supportive “ask us when you need help”
Location; “to be visible and accessible to the Welsh Public across the country, both North and South. Easy to get in contact and travel to if required”	The WRA have already recruited staff in Llandudno junction, this will be considered in more detail as part of our corporate plan.

5.4 Response: We are committed to reviewing the Charter and its values and working together to revise this when we need to. The detail around these reviews will be decided shortly after publication. We will deliver a service that everyone can use and are keen that our Charter reflects this. Our Charter has been revised to reflect our focus on end-to-end services to recognise and encapsulate our non-digital routes as well.

6. Forms of engagement

6.1 There were a range of ways that respondents thought that the WRA could engage with people. The majority of respondents felt that online surveys were an effective way of engaging for straight-forward, concise matters, alongside widespread publicity of these surveys to ensure sufficient participation. It was felt that face to face meetings across Wales would be more effective for in-depth discussions around the Charter.

- 6.2 Generally, respondents felt that the Charter should be promoted through all communications tools available and the WRA should regularly report on the effectiveness of the Charter. One respondent also highlighted that the type of engagement should be reviewed if new taxpayer groups begin using WRAs services.

Response: We will continue to use a variety of forms of engagement in any future consultation on the Charter. Online surveys have proved successful as a method of engagement in similar matters and so we will ensure that online surveys are always included engagement. We welcome views on any other engagement methods we could use.

7. Charter measures and data

- 7.1 There was general agreement that the WRA should publish measures on how it was doing in delivering the Charter values. This included being transparent and open in the information WRA holds and publishing information where possible. The WRA should also consider how the publishing of performance data may drive behaviour internally.
- 7.2 A number of suggestions on types of data the WRA could publish were received, the most frequently suggested were:
- Response times to customer queries via any available method;
 - Call waiting times;
 - Customer satisfaction data (including complaints);
 - Information about how the money spent was being used to incentivise people to pay the tax they owe at the correct time;
 - Cost of collection; and,
 - Total revenue raised.
- 7.3 In one of the discussion groups held, it was felt that the WRA should be wary of using speed of response as an indication of satisfaction or quality of outcome as it was felt this would drive the wrong behaviours. The discussion focused on measuring outcomes that matter to taxpayers and representatives. Proposals on timeliness also suggested that these should be designed with experience in mind, so how long transactions take end to end (i.e. from the point of sending by the taxpayer to the point of receiving a response) rather than from receipt to WRA.
- 7.4 A common suggestion was encouraging feedback from those who worked with us and making sure there were mechanisms in place to review and act on this. In some discussions was felt that this type of feedback which focused on ways to improve service delivery may add more value than satisfaction measures.

7.5 Respondents were also given the opportunity to vote on the types of data they would like to see published in the online survey. The responses are below;

Table 5: What data should we publish (Online Survey)

Types of data	Respondents in Welsh n=26	Respondents in English N= 68
Time taken by the WRA to respond to queries	26%	29%
Survey data	36%	29%
Number of customers who file and pay on time	24%	23%
Time taken by customers to respond to WRA queries	11%	14%
Other	3%	5%

7.6 Response: We will consider the data we will publish as part of our ongoing consultation on the way in which we report on and measure the success of the Charter. To encourage feedback we have set up an online survey which is published on our website and included in all emails that are sent out to customers. We have also offered the option for users to leave feedback at the end of all online transactions.

8. Welsh Language

8.1 Overall customers were positive about the delivery of bilingual services and there was a general view that the opportunity to conduct business with the WRA in Welsh should be available. The importance of equality of treatment in Welsh and English was stressed by one respondent as was the need to promote the availability of Welsh services as they felt that awareness was one of the issues that precluded uptake of Welsh language services.

8.2 Response: All versions of the charter now include both English and Welsh translations of the values, demonstrating commitment to the Welsh language and it also makes clear customer's ability to conduct business in either English or Welsh, without an impact on level of service.

9. Conclusion

9.1 The charter has been revised following consultation and the suggested amendments detailed in the narrative above. The revised charter is included at Annex B. This charter has been laid before the National Assembly for Wales and published on the WRA website.

- 9.2 It is important that we know how we are doing in delivering our Charter and how we can improve. Work will take place to jointly develop the measures and data we will publish to report on and measure the success of the Charter.
- 9.3 Over the next year we will work with taxpayers, their representatives and the Welsh public to develop the Charter further and publish a summary of our progress in our annual report. We will build on the way we consulted with you in the charter, which you liked, and design programmes of smaller, simpler and more frequent consultations alongside the formal approach to ensure we reach a wider and more diverse audience.

Annex A

Formal consultation questions

Responses were requested through formal consultation to the following questions:

- What do you think the advantages and disadvantages of shared values, standards and behaviours are?
- Do you think the principles provide a good balance of shared responsibilities between the WRA and you?
- Do you disagree with any of the wording of the principles?
- Are there any values, standards or behaviours you think we are missing from our Charter?
- What ways would you like us to engage with you?
- Please provide suggestions on the type of data you would want us to publish.
- What effects do you think there would be? How could the positive effects be increased, or negative effects be mitigated?
- Are there any other comments or views you would like to share?

The questions in the doopoll survey are listed below:

- Which of the categories below accurately describes your primary relationship with the Welsh Revenue Authority?
- We have developed a Charter which sets out shared values, standards and behaviours between the WRA, our partners and our customers for delivering a fair tax system in Wales. Do you agree with having shared values?
- Place the WRA values and standards as outlined in our Charter in order of importance.
- Place the WRA behaviours as outlined in our Charter in order of importance.
- What data should we publish?



Our Charter



Secure: protect all information and respect confidentiality.

Supportive: create guidance and provide support when you ask for help. Build and use effective digital services.

Fair: be honest in our dealings with each other and create a level playing field so all taxpayers are treated equally. Tackle evasion and avoidance, use powers consistently and proportionately.

Engaging: support the Welsh Public to understand devolved taxation and work together to develop it for the benefit of Wales.

Diogel
Secure

Cefnogol
Supportive

Teg
Fair

Ymgysylltu
Engaging

Ymatebol
Responsive

Dwyieithog
Bilingual

Manwl
Gywir
Accurate

Effeithlon
Efficient

Responsive: listen to each others points of view and be open in our conversations, act on feedback and advice given. Treat each other with respect.

Bilingual: confidence to conduct our business in Welsh and English.

Accurate: work together to get things right and correct them if we need to, share accurate data and information, taking reasonable care to avoid mistakes. Keep accurate records.

Efficient: respond quickly to each other, submit returns and process requests on time. Identify ways we can improve the service.