



HM Revenue
& Customs

Research report

HMRC Customer Views on the revised Customer Charter

Ipsos MORI

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Research requirement (background to the project)

HMRC has a customer charter ('Your Charter') designed to outline what customers can expect from HMRC and what HMRC expects from its customers. HMRC is required to review the Charter regularly, and wanted to gain feedback from customers on their proposed revisions.

HMRC commissioned Ipsos MORI to conduct research to test customers' understanding of a revised version of the Customer Charter. The study explored understanding and interpretation of the key messages, clarity of language and appropriateness of tone.

Specifically, this study aimed to explore the following:

- Responses to the seven rights and seven obligations statement headings – with a particular focus on the addition of further obligations.
- Responses to the narratives (the explanation of the statement), and how far (and effectively) these supported understanding.
- Reactions to the possible online format of the Customer Charter.

When the research took place

Ipsos MORI conducted five focus groups with customers and ten in-depth telephone interviews with employers between June and July 2015.

Who did the work (research agency)

Ipsos MORI in collaboration with the HMRC project team.

Methodology

Ipsos MORI conducted focus groups with a mix of customer groups which included:

- Employed PAYE customers
- Self-employed customers
- Tax credits customers
- Customers new to the Tax system (aged 18-24)

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- Retired customers who have pensions
- Customers with a disability or impairment.

Ipsos MORI also conducted ten interviews with small (10-49 employees) and medium sized businesses (50-100 employees).

Participants were recruited using free-find methods. A purposive sampling approach was adopted, whereby key quotas are set and participants are recruited according to these using a screening document.

Fieldwork was undertaken by specialist qualitative researchers at Ipsos MORI. All data were recorded securely and analysed using a rigorous inductive analytic approach – whereby data is synthesised into thematic headings and interrogated for patterns and themes. Qualitative research aims to understand the range of views and factors underpinning these. It does not seek to provide statistical or numeric information.

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Main Findings

Ipsos MORI tested customers' and employers' understanding of the content and language used, and areas for improvement.

Overall the feedback on the revised Charter was positive. Customers were able to accurately describe the meaning of 'rights' and 'obligations' in this context and quickly understood the purpose of the document, despite the fact that many were unaware of the Charter before taking part in the research.

Customers thought that the language was clear and appropriate. The heading statements and narratives on the whole could be understood.

"The language used is good, especially if you're not used to dealing with HMRC."

(Employer)

It was also felt that broadly the narratives reflected the headings. For example customers felt *Right 1 'Respect you and treat you as honest'* was clear and easy to understand:

"(It means) we won't assume you've done something wrong until they've found you've done something wrong."

(Customer)

The language was seen to be formal, but this was in line with customers' and employers' expectations. They thought that whilst the Charter should use language that is easy to understand and clear it also is an official document and so should use formal language.

Customers and employers also like the layout of the revised Charter. When comparing to the current Charter they felt that as the revised one was shorter it was easier to read and less likely to be overwhelming.

"Too much writing... some people can't be bothered to look at it, just think 'Oh no I can't do it'. Something like that (revised Charter) is better for them to digest"

(Customer)

Customers and employers liked the balance in the number of rights and obligations, and thought that reducing the number of pages and putting the text directly below statements made it easier to follow.

"My immediate first thought is that's gone up to nine (current Charter), it's already unbalanced, now it's seven and seven"

(Customer)

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As the layout now allows customers to view the narratives for the rights and obligations adjacent on the page, this seemed to encourage customers to read each right and obligation as a pair, and to consider how the document worked as a whole. For example the order of the rights was questioned, as customers felt that *Right 6 'Be tough on people who bend or break the rules'* should be the last right, suggesting that you have the first six rights as long as you do not bend or break the rules.

The key areas that were more contentious were around whether the revised Charter used consistent language and tone. There were some instances where the language was felt to be ambiguous. For example some employers did not think *Obligation 4 'Keep accurate records and protect your information'* was as precise as they would like it to be. It made them question how long they needed to keep accurate records for and what exactly they needed to keep records of. Some customers preferred the language used in the current Charter as they felt that it was more precise and more clearly set out exactly what was expected from them.

"This one (current Charter) is so much better, this breaks it down into bullet points and covers all angles. Let's say with 'Be honest', - be truthful, give accurate info, give all the info and tell us as soon as you've made a mistake'...it's broken down both of those. I know that's a bit funny, but then it leaves it less open to problems."

(Customer)

There were also differences in how the tone came across throughout the Charter. For example it was noted that the word 'please' is used in several, but not all, of the obligation narratives, and they questioned why this type of language would not be used consistently. Similarly certain words stood out as being very different in tone to others, such as the word 'tough' (*Right 6 'Be tough on people who bend or break the rules'*) which was felt to be more informal than language used elsewhere.

"I find that a bit threatening. But maybe that's what they want"

(Employer)

These anomalies in the language stood out to employers and customers and they thought that a more consistent approach should be used overall.

In addition to testing the content of the revised Charter, two digital formats of this content were tested with customers and employers. The first was a version with the statement headings shown with the narrative text directly below. The second version used hyperlinks so that the 14 rights and obligation statements were shown first, with links to each of the narrative explanations further down the page. (Please note these were tested on paper with groups and on screen with telephone participants).

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Overall, customers and employers responded positively to both versions of the online Charter. It looked professional and it was in line with what they expected from a government website. A number of customers spontaneously said it reflected what they would expect from GOV.UK.

“It’s user friendly – when you think of tax you think of something complex so if it’s straightforward then it’s positive”

(Customer)

When customers were pressed on their preferred layout, this largely depended on how they imagined that they would use the site and access the Charter. Customers who felt they would use the Charter for a specific purpose (and therefore interested in specific rights or obligations) tended to prefer the hyperlink version – as they felt they would find the heading they were interested in and click for more information where this was required.

“99% of people only read the Charter if something goes wrong.

The links are more relevant. I don’t want to go onto all of that, just the ones relevant to me”

(Customer)

On the other hand those who had more of a direct relationship with HMRC, i.e. employers who regularly dealt with them, were more likely to prefer the layout where they could quickly scan all the information, and so preferred the version with the narratives shown directly under statements.

“The chances of me clicking on each one are next to none...clicking on and off the links; going back and forward; isn’t going to happen.”

(Employer)

The key thing to note here is that customers are unlikely to click through all the hyperlinks to read the content. Both customers and employers said they would only click the hyperlinks that were relevant to them or where they wanted more information. In contrast, the narrative version was said to encourage people to scan the full content – as it was easy to glance across all the headings and the accompanying narratives.

Both formats of the online version of the Charter include links on the left-hand side of the page to information such as ‘How to make a complaint’ and ‘HMRC contacts’. These links were rarely spotted spontaneously, but on prompting customers and employers thought this reflected their expectations of a website (with the menu on the side) and liked having these options available. They also wanted information on how to contact HMRC such as a phone number or email which they could use.