

**Minutes of High Net Worth Unit (HNWU) External Stakeholder Forum**  
**5 October 2016.**

**Chair: Ann Roberts, Head of HMRC High Net Worth Unit.**

**Attendees:**

**External Stakeholders**

David Mellor	Chartered Institute of Taxation
Gillian Banks	Institute of Chartered Accountants of England & Wales
Imogen Davies	Law Society of England & Wales
Julia Ferguson	Coutts
Malcolm Offord	The Association of Independent Expatriate Tax Practitioners
Mark Levitt	Institute of Chartered Accountants of England & Wales
Matthew Burton	Estates Business Group
Oliver Rowland	Association of Tax Technicians
Penelope Lang	Institute of Chartered Accountants for Scotland (ICAS)
Robyn Limmer	Frank Hirth plc
Sean Smith	Society of Trusts and Estates Practitioners

**HM Revenue & Customs (HMRC)**

Ann Roberts	HMRC High Net Worth Unit Deputy Director (HNWU) – Chair
Jim Aitken	HNWU
Stephen Crockett	HNWU – Forum Secretariat
Angharad Corona	HMRC Wealthy & Midsize Business Compliance (WMBC) Comms
Jennifer Dean	WMBC Policy Team
Laura Hilditch	WMBC Policy Team

**Apologies**

Adam Willman	The Association of Financial Markets in Europe
Alan Gourley	Northern Ireland Tax Committee
Ann Elmer	Association of Tax Technicians
George Hodgson	Society of Trusts and Estates Practitioners
Martyn Gowar	Chartered Institute of Taxation
Rachael Arning	Citigroup

**1. Welcome and Introductions**

Ann Roberts (AR) welcomed forum members to the meeting. Stephen Crockett (SC) ran through domestics, welcomed new members to the forum and deputies in attendance and asked for brief introductions from those present.

## **2. Matters arising from the minutes of the last meeting**

No further items were outstanding.

## **3. Agenda Items**

### **a) HNWU Updates**

SC ran through changes to HNWU's Leadership Team since the last meeting and summarised the new structure of Assistant Directors working to AR. SC added that our Nottingham HNWU team was now up and running, taking us to 8 HNWU locations around the UK with customer teams for £10M+ and/or £20M+ customers.

AR talked through recent progress made in bringing in £10M+ customers into HNWU in line with the Summer Budget 15 commitment to bring the Customer Relationship Management approach to this group. She set out how over 2000 of these customers were now being handled within HNWU across six specialist £10M+ customer teams based in our Bradford, Cardiff, East Kilbride, Nottingham (x2) and Washington offices. There was a further brief discussion around practicalities associated with £10M+ work.

Jim Aitken (JA) summarised digital progress within HNWU and on the ambition to make HNWU a digital workplace. This included introducing Digital Mail Service for scanning incoming post to view electronically across HNWU by the end of 2016, the use of a central printing service (CPS) to send post out now being in place and increasing use of email and other secure digital technologies. A query was raised by forum members on how Making Tax Digital will work for HNWU and JA explained that while it's relatively early days HNWU are actively involved in internal HMRC discussions about how we can ensure the service works for our customers.

JA stressed the importance of agents using the correct address and reference number when writing to us, as going forward most of our post will be scanned and correct details help ensure it is allocated to the correct person much faster.

\*\*JA took an action for HNWU to share with forum members a typical example of what a HNWU reference number/code should look like to help reps feed back to their members / in case of queries.\*\*

### **Observations raised by forum members**

- Forum members asked if HNWU were able to scan attachments and send these out by email (yes but within tight security rules)
- Forum members also asked for clarity on how the CPS service works and whether levels of email usage in HNWU had been increasing (yes they have).
- Forum members asked about how HNWU classify frequent users of avoidance and there was a brief discussion around this area.

### **b) WMBC & Wider Organisational Update & Discussion on Directorate Progress**

AR summarised the key points made in the recent update to HMRC external stakeholders on the wider HMRC reorganisation into three main areas - Customer Strategy, Customer Compliance and Customer Service, with WMBC now being part of the new Customer

Compliance area and parts of what was Specialist Personal Tax also set to become part of WMBC in the future.

Forum members asked if it would be possible to get a chart to demonstrate the new structure and where WMBC/HNWU sat within it.

**\*\*Angharad Corona/Steve Crockett took an action to follow this up and forward a structure chart onto forum members in due course.\*\***

There was a brief discussion regarding progress of the new directorate towards its' aims which was continued in item d).

### **Observations raised by forum members**

- Forum members said they felt that HNWU should be consistent in making early referrals to specialist teams for advice where needed on specialised taxation issues to help minimise any delays when working tax cases.

### **c) WMBC policy discussion**

Laura Hilditch (LH) and Jennifer Dean introduced themselves as member and new lead of the WMBC Policy team respectively. LH explained how HMRC continued to become more customer centric, including the split of the department into the three new customer related areas. There was an HMRC wide policy team, which WMBC Policy team is linked into, and one of HMRC's policy team's aims was to look at how planned policy changes have specific impacts on particular customer groups. WMBC's Policy team would be doing this by considering potential unintended policy impacts on the wealthy and working with policy leads to influence design where appropriate.

Forum members welcomed hearing about the WMBC Policy team and it was agreed that if they had specific concerns they should direct them via our forum secretariat in the first instance.

### **d) Wider Discussion on Hot Topics**

A broad discussion around current hot topics was held with no further actions arising at this time.

### **e) Future Plans for the Forum**

AR said the intention was to continue holding meetings of the forum every six months approximately where possible. However, the membership list would shortly need to be reviewed as the forum is only being aimed at representatives of the professional bodies which are directly relevant to HNWU's customers/agents going forward. SC would be in touch in due course to confirm the future membership list.

### **f) Any Other Business**

A concern was raised about multi source complex customers with businesses and how user friendly the data submission process would be in respect of their tax affairs.

**\*\*AR noted the concern and said HNWU would take this forward for further discussion within HMRC/as part of ongoing Making Tax Digital consultations.\*\***

There being no further matters arising, the meeting was closed and AR thanked all attendees for their time and contributions.

Notes by Stephen Crockett