



HM Revenue  
& Customs

## The Mid-sized Business (MSB) temporary Customer Compliance Manager (tCCM) model

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HMRC provides direct compliance support for Mid-sized Businesses (MSBs), and their agents, through the MSB Customer Support Team and the Growth Support Service.

In 2021 we introduced a new initiative to offer a small number of MSB customers additional time-limited compliance support through a temporary Customer Compliance Manager (tCCM). The tCCMs work alongside the existing compliance support offerings.

### What does the tCCM team do?

The tCCM team provides temporary one-to-one compliance support to MSB customers with greater complexity, multiple interactions with HMRC and/or those going through key life events. Once appointed to a customer, the tCCM acts as the nominated point of contact in HMRC. The tCCMs work alongside other Tax Specialists in the department to progress and resolve any tax issues and interventions the business may have.

### How long is a tCCM allocated?

The length of time a tCCM is allocated differs depending on individual customer needs. A clear exit point will be agreed during the opening discussion with the business and kept under regular review.

### Which businesses can apply for a tCCM?

The tCCM model is for MSB customers. MSB customers are defined as having a turnover of over £10m and/or more than 20 employees. A business may be suitable for a tCCM if they are a mid-sized business and:

- are experiencing considerable difficulties in managing their tax affairs.
- are going through key life events.
- are experiencing a period of significant growth which requires a number of interactions with HMRC.
- have multiple enquiries or tax-related issues across the corporate group.
- are new to regulatory regimes (Senior Accounting Officer, Publication of Tax Strategy, Country by Country reporting etc.) and require additional support.

As the team is small, we prioritise allocation of tCCMs and may not be able to provide a tCCM to every business who requests one.

### How can a business apply for a tCCM?

Customers (or their agents) can ask to be considered for a tCCM by contacting the MSB Customer Support Team on GOV.UK at [Get help with a tax issue as a mid-sized business.](#)