



Temporary Customer Compliance Manager (tCCM) Model

HMRC Mid-sized
Business



Agent and Representative Body feedback helped HMRC identify areas that could be improved. Mid-sized businesses (MSBs) indicated that they wanted greater access to 1-2-1 support when going through key life events and significant periods of growth.



Mid-sized businesses also indicated that they wanted an escalation point for aged queries. We have created the MSB Customer Support Team who, when business as usual routes are delayed, will provide a named contact and clear progression dates -

<https://www.gov.uk/guidance/get-help-with-a-tax-issue-as-a-mid-sized-business>

Test and Learn – your feedback matters

- tCCM Test & Learn began in January 2022 and will be evaluated. **Our evaluation is due to conclude in summer 2023 – the model is subject to change pending the outcome of the evaluation**
- The model is flexible, and we wish to work with you to establish what has worked well and what can be improved

Where a tCCM may be able to help

- Business in crisis - where the business is experiencing considerable difficulties in managing tax affairs, which is having an impact on cash flow
- Businesses facing uncertainty, where outstanding tax issues are creating uncertainty
- Businesses going through key life events - such as expansion following buy out (including increase in staff members), new premises, moving into a new line of business (such as export into Europe/worldwide).
- Businesses experiencing periods of significant growth which requires a number of interactions with HMRC,
- Businesses that have multiple enquiries, often across HMRC or multiple complex tax-related issues,
- Businesses that are experiencing significant delays in their interactions with HMRC,
- are involved with a significant volume of communications with HMRC.

N.B. This list isn't exhaustive – if you would like to discuss potential suitability for a tCCM, please contact <https://www.gov.uk/guidance/get-help-with-a-tax-issue-as-a-mid-sized-business> to discuss. We're happy to discuss potential referral on a without names basis.

How does HMRC source tCCM customers?

HMRC sources tCCM mid-sized businesses who may need support in three ways:

- 1. Proactive cases** – Sourced using HMRC data to proactively identify businesses experiencing rapid growth, mergers & acquisitions, life events, or who have multiple tax interventions who may require additional temporary support.
- 2. Direct requests** - From mid-sized businesses or their agents. These requests should be made through our <https://www.gov.uk/guidance/get-help-with-a-tax-issue-as-a-mid-sized-business> portal
- 3. Internal referrals** - HMRC Tax Specialists may refer a mid-sized business to the tCCM team where they feel value may be added

It is expected that the length of a tCCM relationship will range from 2 months up to 12 months. This is dependent on the nature of the request and its complexity. Each relationship will be managed on its individual needs.

How does HMRC source tCCM customers (cont.)?

- For any mid-sized business/agent referral HMRC will issue a decision on whether a tCCM will be offered within 15 days
- following this decision a named point of contact will arrange an initial meeting.
- We may not be able to accept every application for a tCCM.
- A rejection does not mean an application can't be made at a later date.

Where a tCCM is not appropriate a mid-sized business can continue to rely on support provided by our Mid-sized Customer Support Team

<https://www.gov.uk/guidance/get-help-with-a-tax-issue-as-a-mid-sized-business>

Returning to tCCM support – if a mid-sized business identifies a need for additional support through future life events, they are welcome to reapply for further tCCM assistance.



Feedback from external sources



"Prior to the involvement with the tCCM we had no relationship with HMRC, they were perceived as being the enemy, we were the good guys and they were the bad guys, that's the way we saw it. Now we feel like it's becoming more like a relationship, we feel we are now more part of a team, that they want to work with us, assist us, with our growth."

"It has been historically very difficult for taxpayers and agents to access timely, bespoke HMRC support for Mid-Sized Businesses. The introduction of tCCM's for such businesses is therefore welcomed"

"The named contact with HMRC is a huge plus for our customers and their trust of HMRC. Just knowing someone is looking at an issue has been a major concern for a number of years. Our customers will see real benefits from this interaction"
– Mid Sized Agent with multiple tax advisors across the East Midlands.

Examples of where a tCCM may not be appropriate

- Single Head of Duty Tax interventions where there is a dispute with the HMRC tax specialist.
- Arguments around interpretation of specific tax matters.
- Any routine queries that are clearly answered in existing guidance.
- Business as usual queries when standard response times haven't been missed – has the MSB Customer Support Team been contacted in the first instance?
- Policy query where a response is being awaited.
- Clearance Applications.
- Tax Planning.
- Where discussions are progressing at the expected pace.

Multi tax head – Cross-Tax Working

High Street Retailer

Issues

Multiple areas of HMRC were dealing with the mid-sized business, each with different points of contact. The information requests were disjointed, leading to confusion and repetition.

Progression

The tCCM ring-fenced the queries to provide a single point of contact within HMRC and ensured the retailer's Chief Finance Officer was sighted on all aspects. Internally, the tCCM managed each strand of tax specialism, ensuring information was only requested once.

Our work with the mid-sized business has allowed us to better understand the business structure. Consequently, we were able to pinpoint which area of HMRC could deal with these complex matters quickly and efficiently.



HM Revenue
& Customs

Protective marking – Unclassified

Ongoing delays within HMRC

Large Manufacturer

Issue

The company had been struggling to obtain a repayment as the registered entity did not have a valid UK bank account. The issue had been ongoing for six months, and HMRC held £2.5 million of the Mid-sized businesses money.

Progression

tCCM was able to co-ordinate internal support to manually place the trading company's bank account on file with authority from the holding company.

Full repayment was facilitated within a month.

Customer Request for assistance

Large Tech Firm

Issue

Mid-sized business approached HMRC to request support as they had undergone rapid expansion with multiple acquisitions.

Progression

tCCM worked with the mid-sized business to plan a timeline of events to ensure HMRC resource could be available to assist with key events – targeting support for planned future change. This ensured the right people were available at the right time, from Employee Benefit Trust specialists, HMRC accountants and Capital Gains Taxes resource to help with a complex disclosure.

The relationship ensured minimal delays in repayments, a reduction in penalties being issued for dormant entities and targeted assistance with Double Taxation Treaty Passport applications.

Restructuring – Life Event

Large Insurance Company

Issue

The company acquired a large number of smaller insurance companies year on year. The business was bought out and had been looking to streamline their group structure (in excess of 130 companies).

Progression

tCCM involvement aided the registering and deregistering of VAT groups. The tCCM facilitated discussions on CT Group Simplified Arrangements and also ensured customer understanding of why HMRC had objected to some company strike offs. The tCCM liaised with Debt Management to stop collection action as a result of delays caused by the de-registrations. Having a centralised point of contact reduced a growing administrative burden for the customer.

Any questions.....

For any general enquiry, or to make an application for a tCCM please contact www.gov.uk/guidance/get-help-with-a-tax-issue-as-a-mid-sized-business.

The model is subject to change pending the results of the evaluation concluding summer 2023.