



Guidance for local authorities contacting HMRC

HMRC has developed a number of means by which our customers may contact us depending on the nature of the issues requiring interaction with us.

It is recognised that for some of our customers there may be confusion or lack of clarity, sometimes resulting in an incorrect channel being chosen. The purpose of this guide is to remind local authorities of those methods in order to ensure the most appropriate route is used.

HMRC operates a customer relationship management model in relation to local authorities which is based on mutual trust, transparency and resolving issues in real time as a cost-effective way of improving both tax compliance and customer experience. Our aim is to provide consistency, certainty and clarity in the dealings we have with you.

Where a local authority has an allocated customer relationship manager (CRM), the CRM is the primary senior point of contact with HMRC for all areas of tax that HMRC administers.

Where CRM customers receive an enquiry or other contact from HMRC they should respond using contact details provided on the correspondence.

Where a customer has a general low level enquiry, for example where the query is not local authority specific, in the first instance we would direct customers to guidance at:

<https://www.gov.uk/contact-hmrc>

If a customer wishes to make a clearance request, this should be directed to their allocated CRM in accordance with our published guidance at:

<https://www.gov.uk/guidance/non-statutory-clearance-service-guidance>

Non-CRM customers should also refer to guidance within this link when requesting a clearance request.

There will be occasions involving major areas of change that trigger consideration of tax consequences, and where these contact points are not appropriate, we would encourage you to discuss this with your CRM in advance to advise on what is proposed, how you intend treating for tax purposes and the amount of tax at stake to avoid any unintended tax consequences. We request that in preparation of such discussions full details of the issue are obtained and considered by our customers, having reviewed all pertinent published guidance.

It is recognised that a large number of local authority customers do not have an allocated CRM. For those customers, the appropriate means of contacting HMRC should be followed with reference to our published guidance at:

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/public-bodies-enquiries>

We would like to remind our customers that in contacting HMRC through this route, their enquiry will be directed to appropriately trained and experienced staff who will be able to either deal with their enquiry or escalate it to the relevant team to provide a response.