GOV.UK Collections of guidance

General Features



19 February 2024

HMRC have recently published new 'collection pages' for various tax topics that bring

<u>GOV.UK</u> guidance on that topic into one place. CIOT representatives on the Guidance Strategy Forum comment on this development and invite feedback.

HMRC have recently published a series of new collections of guidance on <u>GOV.UK</u> that bring together and list the existing guidance, forms and calculators on specific tax topics such as tax on savings and investments, inheritance tax, compliance, tax agents and advisers, stamp duty, stamp duty land tax, capital gains tax, capital allowances and the construction industry scheme. We understand that further work is ongoing on collections, so more taxes and topics may be included going forward.

At the time of writing, using the search term 'detailed information' in the <u>GOV.UK</u> search bar (with the 'topic' drop down filter selected to 'Money') brings up the full list of collection pages on pages one and two of the search return results.

We think the collections have several benefits. Primarily, this brings <u>GOV.UK</u> guidance, forms and calculators together in one place. Also, the collection pages link to more detailed guidance in the manuals and include links to related non-tax guidance. This helps to overcome the problem of siloed guidance and is something the CIOT and LITRG have promoted. We are pleased to see that the different elements of guidance in the collections are dated and that users can subscribe to updates to the collection page.

The usual feedback routes are available at the bottom of the collections pages to report any errors or where the collection is out of date or incomplete.

In terms of enhancements, we would like to see the ability to search a single collection, in a similar way to the tax manuals search function. We also have some concerns about how users land at the collection page. For example, a general Google search on a topic may not take the user to the collections page initially but instead to one element of the guidance. This may undermine the advantages of the collection page, but we note that collection pages are generally cross-referenced from individual pages which helps. We look forward to HMRC expanding their range of collection pages – for example, by creating one with relevant material for those earning money in the gig economy. We would also like to see an index of collection pages, as a hub from which users could find collections on different tax topics without needing to use the 'detailed information' search term referred to above.

Overall, we think the collections pages are a positive development that go some way to making it easier for users to find the right guidance and increase confidence that you have the full list of <u>GOV.UK</u> pages on the particular topic. We would welcome your feedback on the concept to technical@ciot.org.uk.

Kate Willis <u>kwillis@ciot.org.uk</u>
Jayne Simpson <u>jsimpson@ciot.org.uk</u>