

Spotlight on the One to Many Compliance Advisory Board

Briefings



24 January 2025

The One to Many Compliance Advisory Board includes representatives from the ATT, the CIOT and the CIOT's Low Incomes Tax Reform Group, along with other professional bodies and relevant HMRC teams.

The One to Many Compliance Advisory Board (OCAB) brings together representatives from HMRC and professional bodies to discuss HMRC's use of One to Many compliance techniques, whereby a standard letter or email is sent to a group of recipients who are believed to have a similar compliance risk.

The Board focuses on HMRC's use of One to Many campaigns, which have become an important tool for HMRC in improving taxpayer education and driving up compliance. One to Many campaigns range from educational approaches, which aim to boost compliance 'upstream' by raising taxpayers' awareness of tax issues and obligations pre-filing, to 'downstream' campaigns targeting those who HMRC believe have failed to make a tax submission, or who have made errors in what they have filed.

HMRC value the One to Many approach as an efficient way to reach a large population affected by a particular compliance risk.

Meetings and more

OCAB meets quarterly to discuss topical issues, ranging from recent or planned One to Many campaigns, to their contribution towards strategic objectives such as reducing the tax gap. Broader issues affecting taxpayers who receive a One to Many campaign approach are also covered, such as HMRC guidance and digital services, and routes to correcting non-compliance identified by campaigns.

The work of OCAB continues throughout the year as representatives are asked to comment on planned One to Many campaigns. Technical staff and volunteers from ATT, CIOT and LITRG regularly comment on the clarity of proposed One to Many communications, and the technical accuracy and validity of particular One to Many approaches. Such feedback is collated by HMRC, and we often see improvements made to One to Many letters before they reach taxpayers and agents.

The implications of One to Many campaigns on compliance penalties has been a hot topic for some time, as the breadth of issues covered complicates their impact on penalties. Some campaigns are purely educational, while others tackle suspected errors but without the statutory basis applicable to bespoke compliance checks. OCAB has worked with HMRC to improve consistency and clarity in how letters are worded in this respect.

The role of agents is also a common theme. Some One to Many campaigns are sent solely to taxpayers, and others just to their agents. We regularly remind HMRC to ensure that both parties are copied on One to Many correspondence where relevant.

Political pressure to reduce the tax gap combined with limited HMRC resources means that use of the One to Many approach is likely to increase, making the work of OCAB increasingly relevant.

Member engagement

Where permitted, the CIOT regularly publishes One to Many campaigns on its website. ATT publish those where HMRC are not copying communications to agents.

The CIOT has also published a guide for members on how to respond to One to Many campaigns which are targeted at agents (see tinyurl.com/mwvaa78m).

Whilst OCAB members are consulted on a significant number of One to Many campaigns, some do not go through the same consultation process. We welcome feedback from members who experience practical or technical issues with One to Many campaigns at technical@ciot.org.uk or atttechnical@att.org.uk.