

## Draft response by the Professional Contractors Group to the draft advice note “HMRC Powers and Your Rights”

Overall the Professional Contractors Group welcomes the draft advice note as published, and will be keen to contribute to the broader review of HMRC's powers and management at the appropriate time. PCG would, however, welcome further clarity and reassurance on a number of points, either in a subsequent version of the advice note or as part of the later consultation.

The draft advice note states that a “consistent approach to all taxes and duties” will be sought, but PCG is concerned that this may be threatened in instances in which officers formerly of one organisation deal with matters formerly the purview of the other. While we appreciate that such instances will be exceptional rather than the norm immediately following the merger, we would welcome further clarification of how it will be ensured that all HMRC officers are familiar with the procedures and powers available to them.

PCG would like it to be added to the advice note that the application of regulation so as to be conducive to enterprise and entrepreneurship will be an important consideration for HMRC.

PCG would welcome reassurance that as well as, or as part of, consultation regarding new powers for HMRC following its creation, there will be a review of whether existing powers have been used appropriately.

The advice note refers to experimentation with “different ways of working”; while it is appreciated that no precise details of this can be given, PCG would be pleased to see even a loose idea of the timescale over which differences will be noticeable to large numbers of its members in their dealings with HMRC.