

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 92: Hmrc Charter

Details of the Section

2. Subsection (1) inserts a new section 16A into the Commissioners for Revenue and Customs Act 2005.
3. New section 16A(1) requires the Commissioners for Her Majesty's Revenue and Customs to prepare a Charter.
4. New section 16A(2) specifies that the Charter must include standards of behaviour and values to which HMRC will aspire in its dealings with taxpayers and others.
5. New section 16A(3) specifies that the Commissioners must regularly review the Charter and publish revisions as appropriate.
6. New section 16A(4) requires the Commissioners to report annually on how well HMRC is doing in living up to the standards in the Charter.
7. Subsection (2) requires the Commissioners to introduce the Charter before the end of 2009.