



REPORT

The administrative cost of the tax system

HM Revenue & Customs

CORRECTION SLIP

Title: The administrative cost of the tax system

Session: 2024-25

HC 675

ISBN: 978 -1-78604-597-3

Ordered by the House of Commons to be printed 6 February 2025

Correction One:

The error is a discrepancy in the total cost figure. The text incorrectly states £917 million instead of the correct £913 million.

Paragraph 8

Text currently reads:

HMRC identified 16 changes as having a significant financial impact on businesses, of which 13 have estimated implementation and ongoing costs totalling £917 million.

Text should read:

HMRC identified 16 changes as having a significant financial impact on businesses, of which 13 have estimated implementation and ongoing costs totalling £913 million.

Paragraph 1.18

Text currently reads:

HMRC identified implementation costs of £715 million from six TIINs, ongoing costs of £224 million from seven, and ongoing savings of £26 million from five, giving a net increase of £917 million.

Text should read:

HMRC identified implementation costs of £715 million from six TIINs, ongoing costs of £224 million from seven, and ongoing savings of £26 million from five, giving a net increase of £913 million.

Correction Two:

The error is a numerical discrepancy – the percentage should be 30%, not 29%.

Paragraph 11

Text currently reads:

Customer Services Group, including staff and its share of HMRC's overheads and digital costs, accounted for 29% of HMRC's total 2023-24 tax collection costs.

Text should read:

Customer Services Group, including staff and its share of HMRC's overheads and digital costs, accounted for 30% of HMRC's total 2023-24 tax collection costs.

Paragraph 2.19

Text currently reads:

In 2023-24, the cost of serving taxpayers was £1.27 billion including Customer Services Groups' staff and share of overheads and digital costs (29% of HMRC's total tax collection costs and an increase of 5% since 2019-20).

Text should read:

In 2023-24, the cost of serving taxpayers was £1.27 billion including Customer Services Groups' staff and share of overheads and digital costs (30% of HMRC's total tax collection costs and an increase of 5% since 2019-20).

Correction Three:

The error is a reference mistake. The text incorrectly cites Figure 11 instead of Figure 8

Paragraph 12

Text currently reads:

(paragraphs 1.6, 2.22 to 2.23 and Figure 11).

Text should read:

(paragraphs 1.6, 2.22 to 2.23 and Figure 8).

Date of correction: 3 March 2025

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Correction one:

Text currently reads:

Paragraph 11

‘Two-thirds of this increase was due to Income Tax’

Text should read:

Paragraph 11

‘Two-thirds of this cost was due to Income Tax’

Date of correction: 7 February 2025

Key facts

£4.3bn

the amount spent by HM Revenue & Customs (HMRC) to collect £829 billion of tax in 2023-24

0.51p

just over half a penny spent by HMRC on collecting tax for every pound of tax revenue collected in 2023-24, as reported in HMRC's annual report

£15.4bn

HMRC estimate of the annual cost to businesses of complying with the tax system, although it recognises this is out of date and incomplete

15%	real-terms increase in HMRC's cost of collecting tax (excluding customs duties and import VAT) between 2019-20 and 2023-24 (equivalent to £563 million)
16%	real-terms increase in tax revenue (excluding customs duties and import VAT) over the same period, equivalent to £113 billion
23%	real-terms increase in HMRC's cost of collecting Income Tax Self Assessment over the same period
£5.4 billion	estimated annual cost of complying with the tax system for VAT-registered traders
56%	proportion of HMRC's costs of tax collection related to its Customer Compliance Group in 2023-24 (£2.4 billion)
£1.27 million	the 2023-24 compliance yield per full-time caseworker, compared with a real-terms average of over £1.4 million in the five years before the pandemic (2015-16 to 2019-20)

Summary

1 The tax system raised £829 billion in 2023-24. The system involves many taxes and duties for His Majesty's Revenue and Customs (HMRC) to administer, and some taxpayers incur administrative costs in paying taxes.

2 HMRC collects the money that pays for the UK's public services. Its aim is to be a trusted, modern tax and customs department. Its strategic objectives include collecting the right tax and paying the right financial support; making it easy to get tax right and hard to bend or break the rules; and supporting wider government economic aims through a resilient, agile tax administration system. HMRC takes the lead role in government on policy maintenance and implementation (HM Treasury leads on strategic tax policy and policy development).

3 The administrative costs of the tax system fall on three groups:

- HMRC, which administers the collection of tax revenue;
- taxpayers, both individuals and businesses; and
- intermediaries representing taxpayers to help manage their tax affairs and interact with HMRC on their behalf.

Aside from the actual payment of tax due, the latter two groups may incur costs in order to submit information and tax returns and deal with communications from HMRC. The burden for all parties varies by tax depending on the complexity of the tax regime and the degree to which interactions can be conducted digitally.

Scope of this report

4 With the tax burden rising and the cost-of-living crisis bringing further cost pressures, this report seeks to increase the transparency of the costs for all parties of administering taxes, establish how far HMRC understands where within the tax system its administrative costs are high and/or increasing, and how it is acting to improve efficiency and productivity, and reduce costs for taxpayers. As HMRC carries out limited assessments of factors driving its costs and variations in costs between taxes, we carried out analysis using cost data provided by HMRC. This report covers:

- The administrative cost of the tax system.
- The main cost pressures affecting administration of the tax system.
- Opportunities to improve the cost efficiency of administering the tax system.

5 This report covers the UK tax system, focusing on the four taxes with the highest revenues and administrative costs (the “main taxes”): Income Tax, National Insurance Contributions, VAT and Corporation Tax. It does not cover costs relating to Borders and Customs functions, such as collection of customs duties, which are not included in HMRC’s cost of tax collection calculation. We also exclude HMRC’s costs of administering benefits such as child benefits and tax credits. We have not conducted primary research into the costs of complying with the tax system for taxpayers and their representatives. Our approach is outlined in Appendix One.

Key findings

The administrative cost of the tax system

6 HMRC’s costs of administering the tax system increased by 15% (£563 million) in real terms between 2019-20 and 2023-24, with tax revenue increasing at a similar rate. HMRC spent £4.3 billion to collect £829 billion of tax in 2023-24. The increase in costs followed a period prior to 2019-20 where funding constraints had reduced HMRC’s capacity to undertake compliance work in some areas, and delayed important IT upgrades. Between 2019-20 and 2023-24 tax revenue increased £113 billion (16%) in real terms (excluding customs duties and import VAT). Revenue increased largely due to the government’s tax policy decisions and wider economic factors, such as the freezing of personal allowance and tax thresholds, and wages growing faster than the economy. There were large real-terms increases in revenue per taxpayer for Corporation Tax (37%) and Income Tax Self Assessment (28%) up to 2022-23 (see **Figure 1**). HMRC reported that its headline ‘cost of collection’ metric remained at 0.51 pence for each pound it collected in 2023-24, as costs increased in proportion to revenue. HMRC’s costs of supporting each taxpayer increased above inflation for all the major taxes apart from National Insurance Contributions (paragraphs 1.6 to 1.8, 2.10, 2.12 and Figures 1 and 5).

7 HMRC estimates that complying with the obligations of the tax system costs businesses around £15 billion annually, though this is likely to be an understatement, and HMRC has not made an equivalent estimate for individuals. HMRC estimates that complying with the tax system imposes an administrative burden on businesses of £15.4 billion a year, of which £6.6 billion is payments to agents, accountants, software developers and other intermediaries. This estimate is an understatement, however, because it does not take into account all taxpayer obligations. Although HMRC has uprated costs for businesses to reflect increased acquisition costs, wage rates and agents’ fees, it has not carried out research into the time taken by businesses to comply with tax obligations in most cases since 2015. HMRC’s estimates do not take account of all costs or recent developments in HMRC services. HMRC is planning to partially update its model in 2025. Around one third of the total cost falls on VAT traders (£5.4 billion) (paragraphs 1.14 to 1.15).

Figure 1

Real-terms changes in revenue collected per taxpayer, HM Revenue & Customs' (HMRC's) cost of collecting taxes per taxpayer and its total cost of collection, 2019-20 compared with the most recent years for which data are available

HMRC's cost of collecting taxes increased between 2019-20 and 2023-24 for all the main taxes other than National Insurance Contributions

Tax	Revenue per taxpayer		HMRC cost per taxpayer		Total cost of collection	
	2019-20 (£)	2022-23 (£) ²	2019-20 (£)	2022-23 (£) ²	2019-20 (£mn)	2023-24 (£mn)
Income Tax Self Assessment	3,239	4,157 (+28%)	71	84 (+18%)	858	1,056 (+23%)
Income Tax Pay As You Earn	6,546	6,983 (+7%)	23.15	23.56 (+2%)	679	777 (+14%)
VAT	71,865	75,551 (+5%)	347	384 (+11%)	785	905 (+15%)
Corporation Tax	40,266	55,090 (+37%)	253	309 (+22%)	397	496 (+25%)
National Insurance Contributions					247	226 (-9%)

Notes

- 1 This figure covers the main taxes that account for most (around 80%) of HM Revenue & Customs' (HMRC's) total tax collection costs. For VAT, cost of collection is based on 'Home VAT' only as this is consistent with how HMRC measures total cost of collection. For revenue per taxpayer, and HMRC cost per taxpayer (Figures 3 and 6), values are based on the total of 'Import VAT' and 'Home VAT' as HMRC does not have data on the number of VAT traders who only paid 'Home VAT'.
- 2 HMRC did not have sufficient data on taxpayer numbers for National Insurance Contributions to calculate its cost and revenue per taxpayer. For most of the other taxes, cost and revenue per taxpayer are provided for 2022-23, as HMRC had yet to report taxpayer numbers for 2023-24 for two taxes, in part because some tax returns for 2023-24 were not due until 2025. The exception is Income Tax Pay As You Earn, where data are for 2021-22. For VAT, costs per taxpayer continued to rise in 2023-24 to £394, with revenue per taxpayer falling to £67,728.
- 3 Taxpayer numbers for Corporation Tax are for those who had a tax liability. For VAT it is the number of traders who submitted a return independent of whether there was a liability and independent of who ultimately bears any liability, as it will be typically passed onto consumers. For Income Tax Self Assessment, it is the numbers who were due to submit a tax return. For Income Tax Pay As You Earn, numbers are for those who paid Income Tax. Due to differences in the basis of taxpayer numbers, it is not possible to make a like-for-like comparison of cost per taxpayer between different taxes.
- 4 Figures are in real terms and, where necessary, have been adjusted to 2023-24 values using the GDP deflator, in order to provide meaningful comparisons over time. See Appendix One for explanation.

Source: National Audit Office analysis of HM Revenue & Customs' data

8 Published assessments of the impact of tax policy changes rarely estimate the costs for businesses and individuals. When HM Treasury and HMRC change tax policy in Finance Bills following major fiscal events, or through other legislation, they publish a Tax Impact and Information Note (TIIN) of the estimated future impact. Of 240 TIINs published between 2022 and 2024, HMRC identified 16 changes as having a significant financial impact on businesses, of which 13 have estimated implementation and ongoing costs totalling £913 million (83% of which is attributable to the costs of Making Tax Digital for Income Tax Self Assessment). The remaining ones would incur ‘negligible’ additional costs (although these could have a significant cumulative impact). HMRC provided quantified estimates of the change in administrative burden on individuals in two cases. Estimates of costs to business from changes to other government regulations are subject to external oversight, but this is not required for tax (paragraphs 1.17 to 1.18).

The main cost pressures affecting the tax system

System-wide cost pressures

9 While tax revenue has increased, changes to the tax system and growing numbers of taxpayers have increased HMRC’s costs for collecting tax:

- **Impact of tax policy changes.** HMRC estimated that the combined effect of tax policy changes announced between 2022 and 2024 would increase its operational costs by an estimated cumulative total of around £875 million over the next few years (57% of which is attributable to the introduction and running costs of Making Tax Digital for Income Tax Self Assessment). Estimates were a mix of one-off costs and those which will be incurred over multiple years (paragraph 2.3).
- **Customer numbers.** The number of Income Tax payers rose to 36.2 million in 2023-24 – 14% above the 31.7 million taxpayers in 2020-21 – creating a cost pressure for HMRC, particularly its Customer Services Group. The Office for Budget Responsibility estimated in March 2024 a further 1.6 million taxpayers will be brought into Income Tax between 2024-25 and 2027-28 as a result of tax band freezes (paragraphs 2.5 to 2.7).

10 HMRC has also made significant investment into developing digital systems and recruiting more staff including those that are higher-skilled:

- **Changes in staff numbers:** HMRC staff specifically working on tax administration had increased by 6% between 2019-20 and 2023-24 to 57,514 full-time equivalents with their real-terms costs increasing by 9%. An increase in the seniority of HMRC’s tax and wider workforce added over £100 million to salary costs between 2019-20 and 2023-24 (paragraphs 2.8 to 2.10 and Figure 7).

- **Digital costs:** It cost HMRC £785 million to run its digital tax systems in 2023-24 (an 18% increase in real terms from 2019-20) and it spent £482 million on developing new systems and upgrading legacy systems. Remediating legacy systems is taking HMRC longer than it had expected and is costing more. HMRC has one of the largest and most complex IT estates in the UK, and it faces a significant challenge to modernise its IT infrastructure to keep pace with changing technology (paragraphs 2.11 to 2.13).

Cost changes across HMRC business groups

11 HMRC's customer service costs have been broadly stable, but the cost to serve each taxpayer has risen for some large taxes amid poor levels of service.

Customer Services Group, including staff and its share of HMRC's overheads and digital costs, accounted for 30% of HMRC's total 2023-24 tax collection costs. Two-thirds of this cost was due to Income Tax. Total customer service costs grew by 5% in real terms from 2019-20. It cost HMRC more on average to serve each VAT and Corporation Tax taxpayer, but it cost HMRC less to serve each Income Tax Self Assessment taxpayer. HMRC has failed to achieve its performance targets for handling calls and correspondence, imposing additional costs on taxpayers and creating additional contact for HMRC customer service staff as customers chase progress undermining service efficiency (paragraphs 2.19 to 2.20 and Figure 10).

12 Most of the increases in HMRC's costs of tax collection are for compliance activity.

Compliance work helps to reduce the difference between taxes theoretically owed and those actually paid. HMRC's Customer Compliance Group (CCG) leads its compliance activity. CCG accounted for £350 million of the £563 million real-terms increase in HMRC's total cost of tax collection between 2019-20 and 2023-24. CCG's costs had risen a sixth in real terms to £2,411 million by 2023-24, with a £279 million increase in its compliance staff costs and overheads, and a £71 million increase in its digital costs such as tools to better risk-assess tax returns. Fifty six percent (£2.4 billion) of HMRC's total cost of tax collection in 2023-24 related to CCG's compliance activities (paragraphs 1.6, 2.22 to 2.23 and Figure 8).

13 Total yield from HMRC's compliance activity was £41.8 billion in 2023-24, with an increasing proportion coming from activities to stop non-compliance from occurring in the first place ('upstream').

In December 2022 we reported that HMRC's compliance work offers good value for money. In 2023-24, the Customer Compliance Group (CCG) generated £34.7 billion of compliance yield (over 80% of HMRC's total compliance yield). Upstream yield constituted 33% (£14 billion) of all compliance yield recorded in 2023-24, up from 22% in 2019-20. HMRC expects upstream activity is more cost-effective by preventing problems before they happen, but it does not know the cost of its upstream activity, or whether the cost has increased (paragraphs 2.23 to 2.26).

14 HMRC faces a continuing challenge to achieve efficiencies and increase productivity. HMRC was set stretching efficiency targets in the 2021 Spending Review, and these were increased further in 2022. HMRC has reported it achieved 93% (£497 million) of its target of £536 million of cumulative efficiency savings by 2023-24. The main shortfalls arose from curtailment of planned IT upgrade programmes and in customer service. HMRC's 2024-25 efficiency target represents an increase of one third on 2023-24 (paragraphs 2.17 to 2.18 and Figure 9).

15 Compliance productivity has not yet returned to pre-pandemic levels. In the five years prior to the COVID-19 pandemic compliance staff achieved more than £1.4 million per compliance worker in 2023-24 prices but 2023-24 performance was £1.27 million per worker. The government is providing HMRC with resources to recruit 5,000 additional staff to achieve £2.7 billion of additional tax revenue a year by 2029-30. To meet this target, each new compliance worker recruited will need to achieve a return of £0.55 million. At the same time HMRC should be seeking to increase the productivity of existing compliance staff. HMRC considers that raising returns is difficult when it already works the cases it thinks have the most potential, and when it needs to recruit and train large numbers of new staff who will take time to become fully productive. However, HMRC has increasingly focused on 'upstream' compliance, alongside investment in developing digital systems and more senior staff, which should all enhance compliance performance and be factored into HMRC's future compliance targets. Unless HMRC increases levels of compliance yield per case worker, there is a risk that the expectation of lower compliance yield performance becomes the norm (paragraphs 2.10, 2.27 to 2.29 and 3.14).

Opportunities to improve the cost efficiency of the tax system

16 HMRC's strategy is to build a modern, trusted tax system by 2030 but progress to date has been mixed. HMRC is now halfway through the life of its Tax Administration Strategy. Progress against key metrics has been mixed. HMRC is maintaining the tax gap at around 5% of tax liabilities, and reports increasing compliance yield from upstream activities, and increasing contact with customers through digital channels. However, the cost of the tax system is not reducing while at the same time trust in HMRC has fallen among some customer groups. HMRC told us that, following the change of government, it is developing a new strategy (paragraphs 3.2 to 3.3).

17 Following the abolition of the Office of Tax Simplification, HMRC, in concert with HM Treasury, is making a renewed effort to reduce costs for taxpayers by putting forward proposals to simplify the tax system. The UK tax system is complex both in terms of the number of obligations to pay tax in legislation, and administrative processes. Following the government abolishing the Office of Tax Simplification in 2022, HMRC put in place the foundations for a more strategic approach to tax simplification with published objectives, key metrics, and a pipeline of potential measures. In the 2024 Autumn Budget, the government stated that it will take forward tax simplification as part of its three strategic priorities for HMRC (paragraphs 3.4 to 3.9).

18 The introduction of major digital programmes and systems such as Making Tax Digital (MTD) and Pay as You Earn (PAYE) Income Tax Real Time Information (RTI) has increased revenue for HMRC, but for taxpayers the picture is mixed and those with complex tax affairs face continuing difficulties. Both developments have yielded large increases in revenue by reducing the scope for PAYE and VAT errors. RTI yielded benefits for taxpayers, though the extent of this is disputed. HMRC has estimated that customers will incur significant costs from MTD. Some VAT traders have reported benefits (paragraphs 3.13 to 3.16).

19 Some taxpayers and their representatives are finding it more difficult to deal with their tax matters and are losing trust in HMRC. The HMRC Charter promises to provide services that minimise taxpayer costs. However, the most recent HMRC surveys of customers indicate that they are finding it harder to deal with their tax matters, particularly agents. Agents and other advisers are a crucial part of the tax system but they are not well-served by HMRC's digital services currently. Agents and other advisers are not regulated and a risky subset are creating additional costs for HMRC. HMRC is developing a strategic approach to improve its relationship with intermediaries, including improving their access to digital services (paragraphs 3.3 and 3.16 to 3.24).

20 HMRC is finding it difficult to improve productivity in its customer service and compliance work, but wider roll-out of its 'regime ownership' model for each of the main taxes could help. HMRC customer services have too many unnecessary and costly person-to-person interactions because of 'failure demand' (almost three-quarters of customer calls), or because customers are not using the online tools available (two-thirds of calls). 'Failure demand' covers calls caused by HMRC's process failures and delays, customers chasing progress – including when HMRC has not yet breached target timescales for responding – and customers' errors. Up until now HMRC has lacked an end-to-end overview of each tax regime. It has now put in place a regime owner for VAT. This development has considerable potential to help HMRC quickly identify and address cross-cutting issues that are affecting performance. Its success will depend on the regime owner's level of empowerment and on HMRC improving the quality of internal management information available, especially around costs, and addressing system weaknesses that increase contact or reduce compliance (paragraphs 3.19 and 3.24 to 3.25).

Conclusion

21 The cost to HMRC of running the tax system is increasing. In part this is due to rising complexity in the different tax regimes and taxpayer numbers, but it is also due to the additional cost of introducing and remediating digital systems, and moving to a more highly-skilled workforce. HMRC does not measure the overall efficiency of its administration of the tax system, but there is evidence from different parts of the system that there is scope for increased efficiency and productivity: enhanced digitalisation has increased revenue but it does not seem to be reducing running costs; customer service performance has declined; and efficiency targets have proved difficult to achieve without compromising services. Compliance staff productivity remains below pre-pandemic levels. Unless HMRC improves there is a risk that lower levels of yield per caseworker could become the norm. Higher returns should be achievable given HMRC's investment in more highly-skilled staff and digital systems, and its assessment that more upstream activity should be more cost-effective.

22 There is evidence that the tax system is imposing increased administrative burdens on taxpayers and their intermediaries, despite the availability of digital channels. The system has become more complex over time, rather than more straightforward and easier to deal with. There are too few examples where system changes have considered the cost to taxpayers, or prioritised sufficiently those that will reduce cost. There is little doubt that the high returns HMRC generates from its compliance work offer good value for money for the government, but the system is not optimised. To maximise value for money HMRC must be able to demonstrate efficient use of resources and be more conscious of the full cost of administering each tax and how the end-to-end system is working for each tax. It has rightly identified that simplification, automation, upfront compliance activity and better working with tax intermediaries will help to reduce its costs. HMRC's move towards end-to-end oversight of each tax regime will be important to better enable it to understand the cost-efficiency of administering each tax, including how easy it is for taxpayers to follow the rules, and whether the system is causing unnecessary contact or making it harder and more costly for taxpayers to comply.

Recommendations

23 HMRC must better understand how the changes it makes will flow through to savings in tax administration for all parties, and reduce unnecessary complexity in tax regimes, drive out inefficiency, and improve productivity. It should:

- a** Take a whole-system view of the cost-effectiveness of the tax system when making administrative changes or advising on policy changes. HMRC should be clear when it is placing increased requirements on taxpayers or intermediaries about the estimated costs and benefits to each party, and explain the allocative efficiencies from any redistribution of responsibilities. If the burden on customers is to be increased, the assumption should be that HMRC costs will fall, unless there is a compelling reason why this should not be the case, such as revenue gains or service improvements. Similarly, it may be appropriate for HMRC to take on greater costs, where this reduces the overall cost of the system.
- b** Move quickly to establish clear responsible owners for the effectiveness and efficiency of each tax regime. These Regime Owners should have a complete picture of costs relevant to their tax regime, not just direct costs, to aid decision-making on issues relevant to their tax regime. As part of this they should analyse costs through different lenses such as cost per taxpayer, and monitor and respond to areas of high unnecessary cost such as process failures and design weaknesses.
- c** Establish clear and measurable objectives for making changes to simplify the administration of the tax system. As part of its simplification strategy, HMRC should make a measurable commitment to reduce administrative cost burdens on customers, and published proposals should include an estimate of the costs being taken out of the system.
- d** Develop efficiency and productivity measures to demonstrate that it is controlling costs independently of movements in revenue or increased budgets. Measures should include the cost and time to complete each activity and the ratio of activity to outcome. For example the cost to serve each taxpayer, the cost and time to deal with types of contact, query or case, and the additional revenue raised per compliance activity.
- e** Increase levels of compliance yield per case worker with the aim to return to pre-pandemic levels of performance as soon as possible. Experienced caseworkers should be expected to generate yield levels closer to historic levels more quickly. HMRC should ensure that its benchmark for good levels of compliance yield per caseworker take account of historic levels, inflation, higher returns from relevant upstream activity, increased capability from digital investment, and skills and experience of staff. Overall HMRC should be aiming to increase productivity each year and ensure benchmarks are sufficiently stretching.

- f** Develop a clearer understanding of the costs and benefits of ‘upstream’ compliance activity, and identify where upstream measures will reduce the need for downstream compliance work.
- g** Be more ambitious in how it can better work with intermediaries to reduce system costs. 2025 is the midpoint of the Tax Administration Strategy and this is an appropriate moment to include more on the role of intermediaries in terms of commitments to provide access to digital services on an equal footing with taxpayers, and set out how unregulated agents will be managed. This might involve both responding to agents’ feedback, but also considering the level of compliance risk associated with different taxpayer representatives and the appropriate amount of compliance and quality assurance work.
- h** Analyse whether cost and benefit estimates published in Tax Information and Impact Notes with significant expected impacts were accurate, to help refine future estimates, and publish the results where there are large variations between estimate and outturn.
- i** Consider the feasibility of introducing more external scrutiny and independent challenge of the estimates of business impacts included in Tax Information and Impact Notes. For example, sharing more detail of costing assumptions, research and methodologies as part of external consultation exercises that follow budget announcements.
- j** Publish its estimates of the costs of the tax system to businesses and individuals, and explore how it could identify the burdens on compliant individual taxpayers.