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HMRC evolves its compliance approach with new ‘Guidelines for Compliance’

Revenue authority compliance strategy is evolving rapidly, with many agencies moving away from costly “downstream” interventions (i.e., tax audits) and focusing increasingly on “compliance assurance.”

A new program from His Majesty’s Revenue and Customs — *Guidelines for Compliance (GfC)* — propels this evolution forward and other jurisdictions may soon replicate the program.

Under the new compliance assurance ethos, the onus is on taxpayers to prove that their returns are accurate and that the governance and controls via which they are calculated, are effective.

GfC refers to a series of HMRC documents designed to clarify HMRC’s view on what they describe as “complex, widely misunderstood, or novel areas of the tax rules.”

While providing businesses with enhanced guidance, this program effectively provides HMRC with a further set of tax “guiderails” within which businesses must operate — or face consequences.

Read more in an EY article by **Sam Gibb-Cohen**, Director, Tax Controversy and Risk Management Services for Ernst Young LLP.

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