

E-Filing experience in the UK

Philip Allen
CoreFiling

An unlikely revolution



Electronic filing at the Inland Revenue

- Magnetic tape - 1970s
- EDIFACT - 1999
- XML - 2001
- XBRL - 2006

A credible contender for e-Government ?

- Jan-Apr 2000 web hits:
 - hmrc.gov.uk: 14 million
 - irs.gov: 968 million
- US electronic returns, 2000: 35m out of 128m
- UK individual registrations, 2001: 160,000

Carter Review of Payroll Services

- Confirmed IR's electronic strategy
- Mandated for large employers (first)
- ... and small employers (later)
- Both “in year” forms and “end of year” reports
- £250 filing incentive in the first year

Technical recommendations

- Develop a testing and accreditation service
- Employers' NINO tracing and verification service
- Minimum data quality standards

Selected HMRC online services

- Pay As You Earn
- Self Assessment
- Corporation Tax
- Employee Share Schemes
- Construction Industry Scheme
- VAT
- Pensions
- Stamp Duty Land Tax
- National Tax Credits

Carter Review of Online Services

“HMRC should aim for universal electronic delivery of tax returns from business and IT literate individuals by 2012”

Incentives

- Later filing date allowed for electronic submissions
- Filing date for paper moved closer
- CT/SA enquiry windows now tied to the filing date

“The UK government got through the 20th century
with chicken wire and duck tape”

Lord Carter of Coles

Where should the cash go ?

- Infrastructure not incentives
- Better-informed developer testing
- Peak load stress testing
- Free up resources from processing and error correction

Business Rules

- Used for:
 - Design of service interfaces
 - Control of validation processing
- Needed by:
 - Internal business experts
 - Live and test service validation
 - Live service processing and transformation
 - External developers

Second generation filing systems

- Common route through the government gateway
- Configurable validation, processing, transformation
- Common documentation/processing code for internal and external use

Common users for Revenue metadata

- Web portal
- Developer tech packs
- Local test service
- Online third party validation service
- Channel routing infrastructure

Artefacts now being used by external developers

- XML Schemas
- Specification documentation
- Schematron business rules
- Data samples
- Regression test data

Questions ?