

HMRC response to the Adjudicator's 2024 to 2025 annual report

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HM Revenue and Customs' and the Valuation Office Agency's response to the Adjudicator's Office annual report published in October 2025.

The Adjudicator's Office annual report was published in October 2025 and highlighted valuable learning based on insight from complaints the Adjudicator's Office investigated during 2024 to 2025.

This is the department's — HMRC's and its executive agency, the Valuation Office Agency's (VOA) — published response to the Adjudicator's annual report.

Working together

The Adjudicator's Office annual report provides important insight into customers experience of our services during 2024 to 2025. We welcome the report and thank the Adjudicator and his office for their independent scrutiny and insight. The Adjudicator's independent feedback remains valuable in helping us improve our services to customers and we are committed to a constructive and transparent relationship with the Adjudicator and his office.

Their challenge plays an important role in strengthening complaint handling, improving service delivery and ensuring the HMRC Charter remains central to how we serve our customers. We value the evidence-based perspective the Adjudicator brings, drawn from individual cases and wider thematic insight. This independent challenge supports learning across HMRC and helps us identify where our systems, guidance or processes do not deliver the experience customers should reasonably expect.

The Adjudicator continues to contribute to HMRC's senior forums, providing oversight and advocacy for improved customer experience across HMRC.

Complaints performance and customer experience

The report reflects the difficult start HMRC experienced during 2024 to 2025, when service standards were not consistently met. This led to more complaints being received and average complaints handling times remained higher than we would have liked during the first half of the year. We acknowledge the impact this had on customers who had already gone through a difficult experience and when things go wrong, customers deserve a timely and effective resolution.

We put plans in place to improve performance and complaint handling including:

- piloting frontline resolution approaches, including a webchat service that reduced escalations and improved first contact resolution
- strengthening Customer Resolution Teams to support customers experiencing delays or dissatisfaction
- expanding proactive communication tools for Pay As You Earn and Self-Assessment, including automated texts and emails to keep customers informed
- continuing to enhance the digital complaints service, making it easier for customers and agents to raise and track complaints

Service levels improved with our average response time for resolving complaints reducing from 36 to 27 days.

Valuation Office Agency (VOA) performance

During 2024 to 2025 the VOA continued to experience high demand, with 2,280 complaints received. Of these, 72 were escalated to the Adjudicator and six were upheld. The VOA has modernised its systems to improve services for Council Tax customers and continues to strengthen its approach to redress and learning from complaints.

The HMRC Charter

We agree with the Adjudicator's assessment of the Charter's central role in underpinning good customer service.

The report highlights the progress made in embedding the Charter Standards in some areas of HMRC but that it is not yet applied consistently in practice across the whole organisation. We acknowledge this and remain absolutely committed to embedding the Charter through clearer expectations, leadership focus, improved support for our people and ensuring it is used as a practical framework rather than an aspirational statement.

Looking forward

We are committed to providing a quicker and better experience for customers who have complained. We are sorry that some customers are waiting too long to have their complaint resolved and recognise the importance of rebuilding trust where a customer has already had a poor experience. We are taking urgent action to improve complaints performance in 2026 whilst also addressing the underlying causes of complaints to deliver longer term sustainable improvements. Our oldest cases have reduced significantly, and we expect our performance to continue to improve as we move into quarter 1 of 2026.

Delivery of our Charter Standards is essential to ensuring a good customer experience. To help us maintain our focus on improving customer experience at every touchpoint, we appointed HMRC's first Chief Customer Officer alongside the creation of a dedicated Customer Experience directorate. Continuing to work collaboratively with the Adjudicator and his office using their valuable insight from complaints will also help us to improve day to day performance and overall customer experience.

<https://www.gov.uk/government/news/hmrc-response-to-the-adjudicators-2024-to-2025-annual-report>