



## HMRC trialling maps to decode 'galaxy' of British tax laws

The 'visualisation maps' will show legislation, policy and processes in graphical form

Charlie Cooper Whitehall Correspondent | Tuesday 29 December 2015 19:58 BST

If the prospect of filling in your tax return next month inspires early onset January blues, spare a thought for the number-crunchers of Her Majesty's Revenue and Customs.

This year, in a bid to help government officials understand the labyrinthine complexities of centuries of British laws and regulations, HMRC is for the first time trialling "maps" of British tax legislation.

Described by officials as a "Hitchhiker's Guide" to the "galaxy" of British tax law – which reaches up to 6,102 pages, equivalent to about four Complete Works of Shakespeare – the "visualisation maps" show legislation, policy and processes in graphical form.

Officials hope that by seeing the department's work in a map, civil servants will be able to spot where efforts are duplicated, and where there are inconsistencies in the law.

The scheme is the latest to be trialled as part of the Government's 'Good Law' initiative, which aims to make it easier for government employees and the general public to understand and work with the volumes of legislation that make up the law of the land.

As part of the Good Law initiative – spearheaded by the top civil servant in the Ministry of Justice, Richard Heaton – some departments have made legislation more easily accessible online, even that which dates back centuries.

There are estimated to be around 50 million words of statute law, some of it centuries old. Every month, around 100,000 words are added, removed or amended.

As part of the Good Law programme, which launched in 2013, ministers and officials are encouraged to write law in plain English to ensure the public understand it. They have also been asked to find ways of making the relationship between different laws and regulations easier to navigate on the legislation.gov.uk website.

The HMRC "tax map" scheme is inspired by a similar endeavour used in the Netherlands. Nick Birks, from HMRC's customer insight and knowledge team said that "a galaxy of tax law" had built up over decades. While HMRC has experts in each area of legislation, it has lacked a "complete guide available to them showing what all these are", he said in a blog posted last month.

"The Dutch find the posters let people from different areas of expertise understand each other despite their specialised vocabularies," he said. "Think the 'Babel fish' in The Hitchhiker's Guide (the alien fish acting as a universal translator between species."

Mr Birks told The Independent: "HMRC has been developing the use of visualisation maps to show legislation, policy and processes graphically.

"Government authorities in the Netherlands have been using these across a range of policy areas to test for areas where there is duplication or inconsistency. We are exploring whether the same approach could help HMRC improve the administration of the UK's tax regulations.

"These tax visualisations tie into three tenets of the Good Law initiative, namely that laws must be clear, coherent and accessible."