

## Editorial News

### External Adjudication for Complaints About Customs and Excise

From 1 April Elizabeth Filkin, Adjudicator for the Inland Revenue, will also deal with unresolved complaints about Customs and Excise. The Customs and Excise leaflet "Complaints Against Customs and Excise" (Notice 1000) sets out the Department's procedures, and has now been updated to take account of the new adjudication system.

The Adjudicator's Office has published a leaflet called "How to Complain about HM Customs and Excise" which explains the Adjudicator's role and gives examples of the type of complaint she will deal with. This is set out below.

#### Complaints Procedures and External Adjudication

Efficient complaint handling is a fundamental element of providing high quality service. Business and individual perception is significantly affected by how complaints are dealt with. Robust systems for correcting errors and positive action to all forms of feedback about the handling of complaints are essential.

The Department's examination of best practice shows that an element of independence should be included in complaint systems. In this way service users can complain without fear and enforcement agencies like Customs can demonstrate their impartiality.

Customs and Excise work is different from that of the Revenue and, particularly at ports and airports, staff can often act immediately to defuse potentially difficult situations. Nevertheless complaints can and do occur. The new system will be a fast and accessible track to solving difficulties where Customs' internal procedures have failed. It will also demonstrate its commitment to delivering high quality service.

The Adjudicator will consider complaints about aspects of handling, including areas where the Department has used its discretionary judgement, for example the application of extra-statutory concessions and request for time to pay. In this type of case the Adjudicator will exercise a supervisory function similar to judicial review. She will also look at complaints about attitude, incompetence, errors and delays.

The Adjudicator will not examine cases which are appealable to any of the VAT and duties tribunals – who from 1 January 1995 will deal with excise and customs issues as well as VAT – nor will she intervene once a matter is before the criminal Courts. Only if matters are subsequently raised which could not have been considered by the Courts will she look into these.

Outside adjudication will help the Department and all its service users. At present if its actions are criticised it cannot, because of the complainant's right to privacy, provide a proper defence of what it has done. In future the Department will be able to point to the availability of wholly impartial review.

*Delivery of a high quality service is a Customs commitment already set out in the Quality Framework*

*shown in the Department's Management plan for 93/94. Copies area available from FMD2, New King's Beam House, 22 Upper Ground, London SE1 9PJ, telephone 071 865 5023.*

### Customs to Publish Detailed Trade Figures

Customs and Excise will be publishing the detailed overseas trade statistics from 1 April 1995. These figures are currently published by the Central Statistical Office. The Customs publication of these figures will complement rather than compete with Central Statistical publications. However the Central Statistical Office will continue to publish the balance of payments trade figures.

In the relevant European statistical committees the Customs and Excise Tariff and Statistical Office will take the lead on visible trade statistics issues, and the Central Statistical Office will take the lead on balance of payment issues. Regardless of representation, the UK line on issues of statistical importance will be the subject of consultation and agreement between the two organisations, and other affected Departments, in advance of each meeting.

The Tariff and Statistical Office will generally represent the UK at future international meetings on statistical elements of the EC Combined Nomenclature (tariff codes) and will undertake related activities, in particular the maintenance of industry and trade association contacts.

The changes result from the Fundamental Expenditure Review, a major internal review which Customs and Excise has undergone recently. The review looked at all aspects of the Department's work, including the compilation and collection of trade statistics. It recommended that a more logical division of responsibilities would be for the Customs and Excise Tariff and Statistical Office to be fully responsible for providing trade statistics for visible trade.

The external trade statistics are a by-product of the administrative customs system. Allocating the collection and processing of these statistics to the Tariff and Statistical Office will mean communication is easier, computer systems can be shared and the same database can be used to supply information needed for the management of the European Union's common customs system.

### Computer Systems – National Standard

The first National Standard Specification for computer Systems in VAT, EC Sales Lists and Intrastat reporting – a major step forward for the hundreds of thousands of UK businesses who use computerised accounting systems was launched on 5 April.

In recognition of the success of this private sector and Government project by BASDA and HM Customs and Excise, Lis Woods, Director of Compliance for Customs, and Theo Van Dort Chairman of BASDA, have signed a Memorandum of Understanding, as a commitment to future co-operation on the development and implementation of changes in VAT accounting legislation.