

# EC21 Before

■ Phrases like 'I refer to', 'in relation to' and 'I must now advise you that' sound archaic and formal. Where possible, use everyday words and phrases that people connect to.

Research shows that customers respond best to words that are closer to the way people speak. It's not 'dumbing down': customers think that letters that contain shorter, more direct words are more confident and come from someone higher up the organisation. For example, it's usually better to use 'help' and 'need' rather than 'assistance' and 'require'.

▲ This letter only tells people that you are 'considering' recovery action and 'intend arranging...' It's not clear what's going to happen next. If there's a way of avoiding the penalty, we should tell the customer explicitly rather than expecting them to infer it. In fact, in this letter we should be telling the customer that we will take action unless we hear from them.

■ Try to be both consistent and accurate when you tell the customer what 'I' do or what 'we' do. Generally, 'I' write to you or send you something, as long as it is actually you or someone acting for you. Everything else is 'we'.

If you are inviting the customer to phone you, make you sure you give a phone number they can actually reach you on. If you can't do that, say they can 'call us' or 'call the above number'.

★ This part of the sentence is in the passive voice. It doesn't say who'll be doing the sending. Writing in the active voice makes our writing easier to understand and makes it clearer what we are doing.



## Local Compliance Authorisation & Returns Team

Government Buildings  
10 South Street  
Anytown  
AT57 1AT

Phone 09876 543210

Fax 09876 543211

www.hmrc.gov.uk

ABC Ltd.  
Unit 15  
Northgate Trading Estate  
Anytown  
AT59 1TA

Date 19 May 2009  
Our Ref 12345 67890/JAS  
Your Ref Tax/01/09

Dear Janet Bloggs

I refer to previous discussions and/or correspondence.

In view of the fact that you have failed to agree the figure of tax due in relation to your failure to deduct tax under the Pay As You Earn system from payments to employees who did not produce form P45 or sign form P46, I must now advise you that I am considering formal recovery action and intend arranging for the issue of Regulation 80 Determinations. The relevant notices will be sent to you in due course.

Yours sincerely

**James Smith**  
Case Officer

Information is available in large print, audio and Braille formats.  
Type Talk service prefix number – 18001

Senior manager role: Name

HMRC Imprint

Form Name

★ There are no pronouns relating to the idea of these discussions and correspondence, so the reader can't see immediately who's been discussing or corresponding.

● The reader may get lots of letters from HMRC: the first sentence doesn't help them see immediately what this one's about.

■ 'Recovery' and 'action' are abstract nouns - nouns that describe concepts or ideas that it's difficult for the reader to visualise. We should use verbs rather than nouns wherever possible. It gives our writing purpose and makes it clear what we are doing.

■ The customer may not be familiar with Regulation 80 Determinations. We should avoid technical language if at all possible. If we need to use a term the customer may not understand, we should define it straight away.

▲ 'In due course' doesn't give the customer any certainty about when they'll receive the notices. We should be clear about dates and timescales wherever possible.

- Choice of words
- ▲ Customer focus
- ★ Sentence structure
- Document structure



**Local Compliance  
Authorisation & Returns Team**

Government Buildings  
10 South Street  
Anytown  
AT57 1AT

**Phone** 09876 543210

**Fax** 09876 543211

www.hmrc.gov.uk

ABC Ltd.  
Unit 15  
Northgate Trading Estate  
Anytown  
AT59 1TA

**Date** 19 May 2009  
**Our Ref** 12345 67890/JAS  
**Your Ref** Tax/01/09

Dear Janet Bloggs

Further to our earlier conversations, I am writing to you again about your failure to deduct tax under the Pay As You Earn system from payments to employees who did not produce form P45 or sign form P46.

Because you have still not agreed the figure of tax due, we will now take action to recover the money you owe.

We will issue Income Tax determinations under Regulation 80 of the Income Tax (Pay As You Earn) Regulations 2003 (SI 2003 No 2682)

PAYE Regulation 80 determinations cover situations where employers fail to deduct tax under the PAYE system. We use Regulation 80 determinations to make a legal assessment of the tax that you owe and to tell you about your right of appeal. We only do this when we are unable to agree the amount you owe by other means.

If I don't hear from you by 3 June 2009, I will send you the tax determination. We may also charge you a penalty. If you want to avoid this, please call me immediately on the number above.

Yours sincerely

**James Smith**  
Case Officer

Information is available in large print, audio and Braille formats.  
Type Talk service prefix number – 18001

Senior manager role: Name

HMRC Imprint

Form Name



★ Pronouns like 'I', 'you' and 'our' make it clearer who's doing what and stop us looking like a faceless institution.

● The reader may get lots of letters from HMRC. We should let them know what the letter's about in the first sentence.

■ The verb 'recover' is stronger than the noun 'recovery'. We should use verbs rather than nouns wherever possible. It gives our writing purpose and makes it clear what we are doing.

■ It's necessary to use the formal term 'Regulation 80 determinations' here, but because the customer may not be familiar with it, we've defined it. This paragraph now explains what they are, what they cover and why we use them. It also explains that they are a last resort.

▲ This gives the customer a clear deadline for contacting us.

★ 'I will send' is written in the active voice. This makes our writing easier to understand and makes it clearer what we are doing.

■ This letter now contains more everyday words and phrases that customers can connect to.

Research shows that customers respond best to words that are closer to the way people speak. It's not 'dumbing down': customers think that letters that contain shorter, more direct words are more confident and come from someone higher up the organisation. For example, it's usually better to use 'help' and 'need' rather than 'assistance' and 'require'.

▲ Saying we will take action is clearer than saying we are considering it. If we are going to take action, we should say so, rather than try to soften the effect by saying we are considering it or that we intend to do it.

■ Try to be both consistent and accurate when you tell the customer what 'I' do or what 'we' do. Generally, 'I write to you or send you something, as long as it is actually you or someone acting for you. Everything else is 'we'.

If you are inviting the customer to phone you, make you sure you give a phone number they can actually reach you on. If you can't do that, say they can 'call us' or 'call the above number'.

▲ This letter now gives the customer the chance to avoid the penalty and tells them what they have to do.

- Choice of words
- ▲ Customer focus
- ★ Sentence structure
- Document structure