



Impact assessment

The future of Child Benefit Programme: initial equality impact assessment

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Project objectives

The Future of Child Benefit Programme (FChB) has enabled the administration of Child Benefit on HMRC Head of Duty systems.

Previously held and maintained on Department for Work and Pensions systems, the data has been migrated to the HMRC estate by matching and migrating to Individual Tax Management Platform (ITMP) and Enterprise Tax Management Platform (ETMP).

The Child Benefit Service (CBS) went live on 19 February 2021.

Since the 19 February 2021 the new Child Benefit Service has checked customer eligibility, automatically verified births for children born in England, Wales and Scotland and automatically moved 60% of the claims to payment meaning some customers will receive their payments much quicker.

The modernised system will support HMRC Strategic Objectives in the following ways:

- maximise revenues due and bear down on avoidance and tax evasion by improving our ability to check each customer's circumstances and maintain accurate records
- transform tax and payments for our customers by providing the platform/system foundation within HMRC, to enable future Child Benefit transformation change
- design and deliver a professional, efficient and engaged organisation by delivering a semi-automated, cost effective and transitioned Child Benefit Service, which removes the need for manual caseworker determination of eligibility for straightforward cases and removal of manual birth validation for the child by the caseworker
- a further IT release took place on June 2021 to deliver a Card Payment solution aligned to the new Child Benefit Service. This delivery assures that Card Payment is aligned to overall HMRC payment strategy

Customer groups affected

Child benefit customers

What customers will need to do?

As this is a predominantly back office system change, there is no change to how customers contact HMRC.

How will the customers access this service?

As this is a predominantly back office system change, there is no change to how customers will access the service.

When will the customer need to do this?

As this is a predominantly back office system change, there is no change to how customers contact HMRC

Assessing the impact

We assessed the equality impacts on all the protected characteristic groups in line with the Equality Act and Public Sector Equality Duty and section 75 of the Northern Ireland Act.

Racial groups

Impact on customers

The Child Benefit Population is made up of diverse racial groups. There is no evidence to suggest any specific impacts on these customers within this protected characteristic group.

Proposed mitigation

None required.

Disabled and not disabled

Please note the impacts within this group relate to the card payment release only. There were no impacts identified for customers within this group for Child Benefit Service delivery.

Impact on customers

The programme recognises there may be an impact on our disabled customer base within their ability to repay Child Benefit debt using Telephone Payment Service (TPS) and Online Payment Service (OPS).

Proposed mitigation

The propose mitigation is:

- Telephone Payment Service/Online Payment Service are existing services already accredited and in use across other parts of HMRC
- the OPS service developed by HMRC Digital colleagues and the gov.uk page developed by Government Digital Services (GDS) are compliant with accessibility standards. The gov.uk page is already in place and has been amended to take customers on a very similar payment journey to that already in place for other HMRC Heads of Duty's
- if customers cannot use the online service for whatever reason, they do have an alternative to call Debt Management (DM) Team and make a card payment over the telephone
- HMRC offers Extra Support Team services which can be accessed by those customers who cannot, for whatever reason, interact with HMRC digitally or who need additional support and reassurance. Confirmation received from Debt Management that advice is sought from Extra Support team as and when required
- HMRC provides additional assistance for customers who are deaf or hearing impaired, blind or partially sighted
- clear guidance to help people via gov.uk is provided and regularly updated; access to call centres, webchats, minicom, translation to provide direct

Gender

Impact on customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required

Gender reassignment

Impact on customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required.

Sexual orientation

Impact on customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required.

Age

Impact on customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required.

Religion or belief

Impact on Customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required.

People with dependents and those without

Impact on customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required.

Pregnancy and maternity

Impact on customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required.

Marriage and civil partnership

Impact on customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required.

Political opinion (for Northern Ireland only)

Impact on customers

There is no evidence to suggest any specific impacts on those customers within this protected characteristic group.

Proposed mitigation

None required.

People who use different languages (Including Welsh Language and British Sign Language)

Impact on customers

Welsh customers

Proposed mitigation

Customer notifications previously have included a Welsh language version and this process has not changed with the introduction of Child Benefit Service and Card Payments. Welsh customers will continue to receive their notifications in Welsh.

Additional consideration

The new Child Benefit Service allows for Office to obtain confirmation of birth certificate details from the General Register Office (GRO) for English, Welsh and Scottish customers. This means that these customers no longer need to submit birth certificates to endorse their claim to Child Benefit.

Current legislation does not allow for HMRC to obtain these details for Northern Ireland. We are working to obtain the necessary legislation but, in the meantime, customers living in Northern Ireland are still required to submit birth certificates to endorse their claim.

Opportunities to promote Equalities

We have considered opportunities to promote equalities and good relations between people in each of the protected characteristic groups and those outside of that group. We have worked closely with The Association of British Credit Unions Ltd, the Irish federation and the Ulster federation of credit unions to provide communication notices to ensure they are fully informed of the Child Benefit changes.

A full equality impact assessment is not recommended.

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