



ENTRUST customer charter

December 2017

Introduction

ENTRUST is appointed by HMRC as the regulator of the Landfill Communities Fund (LCF). The LCF is an innovative tax credit scheme enabling Landfill Operators (LOs) to contribute money to enrolled Environmental Bodies (EBs) to carry out environmental projects in local communities. The aim of the LCF is to offset some of the impacts that landfill sites have on local communities. All projects must satisfy the environmental objects contained in the Landfill Tax Regulations (1996) (the Regulations).

We regulate both the EBs' activities and the work they undertake through the delivery of approved projects. We assess each project before any LCF money is spent to ensure it is clearly going to deliver an approved object. We do not allocate or have influence over the distribution of monies from the LCF.

In December 2017 we reviewed and updated this charter to explain to our stakeholders what they can expect from us as the regulator of the LCF and also what we expect from them to enable us to carry out our role.

Stakeholder expectations

We believe that stakeholders have the expectation that we will deliver a high quality professional service, which provides value for money (VfM). To achieve this aim, we have set out in this document our approach to working with our stakeholders.

As a stakeholder you can expect us to:

- Treat you fairly and with respect;
- Help and support you to comply with the Regulations;
- Be professional and consistent in our actions and approach;
- Apply a proportionate response in dealing with breaches in the Regulations;
- Protect your information and respect your confidentiality;
- Respond to your enquiries in a timely and appropriate way; and
- Take positive action to minimise the cost of regulating the LCF and the administrative burden placed on stakeholders.

Stakeholder expectations

1. We will treat you fairly and with respect

We know that the majority of our stakeholders want to get things right and that the issues we identify through our work may arise due to genuine error, or misunderstanding. Therefore, we will:

- Listen to your concerns;
- Treat you with courtesy and consideration;
- Undertake inspections based on our defined risk model, unless other concerns are brought to our attention;
- Explain why we ask questions and why we check records;
- Accept that the information and evidence you provide to us is accurate and reflects your activity within the LCF. We will only question what you tell us if we have a valid reason to and we will explain this reasoning to you;
- Answer your questions in a way you can understand and respond to any follow up questions; and
- Explain what you can do if you disagree with our decisions or want to make a complaint and explain how to exercise your right to appeal against our decisions.

2. We will help and support you to comply with the Regulations

We want EBs to comply with the Regulations without needing our support and to help you to deliver successful projects with the funding you receive from the LCF. To achieve this we will:

- Provide information and guidance that clearly explains the Regulations and your responsibilities under them and to help you understand what you have to do and when you have to do it;
- Provide you with access to effective online IT systems and process the information that you give us as quickly and accurately as we can; and
- Rectify any mistakes we have made as soon as possible.

3. We will be professional and consistent in our actions and approach

We will be even-handed in the way we work with stakeholders. If you need help, we will also provide the appropriate support so you can meet your obligations and we will:

- Act within the Regulations, in line with the Regulators Code of Conduct and our published guidance;
- We will publish our self-assessment against the ENTRUST Regulator Standards (ERS) annually;
- Provide you with information in a way that meets your particular needs, within the technical capabilities available to us;
- Make sure that you are assisted by people who have the appropriate level of expertise; and
- Respond to your enquiries and resolve any problems as soon as we can.

4. We will apply a proportionate response in dealing with breaches in the Regulations

The majority of stakeholders fully comply with the Regulations, but we will challenge those who deliberately fail to comply with the Regulations, act without reasonable care, take actions which deliberately mislead us or bring the LCF into disrepute. However, we will also work with our stakeholders to correct genuine errors and mistakes. As a result we will:

- Identify those organisations that are deliberately not complying with the Regulations, or our published guidance;
- Take proportionate enforcement action where appropriate;
- Make decisions and recommendations based on the evidence presented to us, and explain how we have arrived at these decisions;
- Let stakeholders know how appeals, reviews, investigations or complaints are progressing;
- Support you and your staff to better understand the Regulations to avoid a repeat occurrence of the same breach; and
- Use our regulatory powers reasonably.

5. We will protect your information and respect your privacy

We need you to provide us with access to your LCF related information to undertake our regulatory role. To protect the information you provide us, in accordance with the General Data Protection Regulation (GDPR), we will:

- Only collect reasonable and relevant information relating to your LCF activities;
- Explain why we need information, when you are asked to provide it;
- Protect all information we obtain, receive, or hold about organisations and individuals within it;
- Only share, or release information about our stakeholders where the Regulations allow us and we need to; and
- Only hold information for the purpose it was provided and delete it when it is no longer needed.

6. Respond to your enquiries in a timely and appropriate way

Based on the information provided to us we will ensure we provide consistent answers to all enquiries by:

- Providing a response that answers the question(s);
- Is factually correct, is easy to read and easy to understand; and
- Signposts relevant sources of information, where appropriate.

Furthermore, when receiving requests for information we will adhere to the following standards:

- Acknowledge the request within 24 hours of receipt (this may be an automated response out of office hours)
- Provide an estimated time by which we will respond to the request;

- Agree the format for the information to be provided;
- Keep you informed if we are unable to meet the estimated time for response;
- Clearly explain any technical or other information when providing the response to ensure that the requester does not need to come back for further clarification; and
- Clearly state the reasons why we are unable to provide an answer to the enquiry in full or in part, if this is the case, for example due to confidentiality issues.

7. We will do all we can to keep the cost of regulating the LCF and the administrative burden placed on EBs, as low as possible

We recognise that EBs have limited resources and we aim to minimise the administrative burden we place on organisations in terms of time and financial cost. To achieve this we will:

- Do our best to provide complete, accurate and consistent advice;
- Do our best to get things right first time;
- Endeavour to make our services straightforward and easy to access;
- Provide the most efficient and economical means of contacting us that we can;
- Explain clearly what we need from you, so as to avoid repetitive requests for information; and
- Provide information and guidance on our website so that it can be accessed 24 hours a day, seven days a week.

What we expect from stakeholders

We also have the expectation that stakeholders work with us in a way that allows us to fulfil our role in a highly professional and effective way.

We expect stakeholders to:

- Ensure that they respect our staff;
- Be open and honest in working with our staff;
- Act in a professional manner; and
- Take appropriate action to comply with the Regulations.

Our expectations of stakeholders

1. We expect that you will respect our staff

Our staff will respect you and we ask you to show them respect too. We expect you to:

- Be polite when working with our staff;
- Understand that we have a difficult and complex role to perform; and
- Accept that we will not tolerate rude, abusive, or inappropriate behaviour.

2. We expect you to be open and honest in working with our staff

We need you to be honest with us and we expect you to:

- Maintain and provide us with accurate information;
- Provide us with all the relevant information when we ask for it;
- Be truthful, open and act within the Regulations; and
- Tell us as soon as you can if you think you have made a mistake or breached the Regulations.

3. We expect you to act in a professional manner

One of our aims as a regulator is to ensure that you are supported to comply with the Regulations. To ensure that the process of regulation is undertaken efficiently we expect you to act in a professional manner by:

- Maintain accurate records to support your activity and demonstrate what has happened to the funds that have been provided through the LCF;
- Respond quickly and accurately to requests from us for information; and
- Attend meetings when they are arranged.

4. We expect you to take appropriate action to comply with the Regulations

We believe you need to take responsibility for your own actions in complying with the Regulations and we expect you to:

- Be aware of and understand your obligations as an EB;
- Contact us if there is anything that you are not sure about or if you are having difficulty meeting your statutory obligations;
- Take appropriate care when completing returns and forms;
- Send us statutory returns on time and respond in good time if we ask you to do something;
- Keep adequate and accurate records that support what you tell us and hold them for as long as the Regulations and our guidance requires; and
- Tell us if you have any particular requirements, or any changes in your circumstances, so we can take them into consideration when working with you.

Details of the ENTRUST complaints handling procedure and our Standards of Service can be found on the ENTRUST website at:

www.entrust.org.uk/about-us/standards-of-service/

www.entrust.org.uk/about-us/complaints-process/