



## ENTRUST customer charter

December 2021

### 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 in delivering projects, which have been registered with ENTRUST and comply with the Regulations, which we believe we achieve by providing a cradle to grave regulatory approach.

While we regulate the LCF, we do not allocate, or have influence over the distribution of LCF funding to projects.

In December 2021 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 regulatory service, which delivers 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;
- Respond to your enquiries in a timely and appropriate way;
- Be professional and consistent in our actions and approach;
- Apply a proportionate response in managing breaches in the Regulations;
- Protect your information and respect your confidentiality; 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**

1.1 We know that the majority of our stakeholders want to get things right at first and that the issues we identify through our work may arise due to genuine error, or misunderstanding of the Regulations. We are therefore committed to working with our stakeholders and we will therefore:

- Listen to your concerns;
- Treat you with courtesy and consideration;
- Undertake compliance inspections based on our published risk model, unless other concerns are brought to our attention;
- Explain why we ask questions and why we check your 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 findings/decisions, you wish to appeal them, or want to make a complaint and explain how to exercise your exercise your right of appeal.

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

2.1 We want EBs to comply with the Regulations and successfully deliver their projects, without needing our support, or intervention. To help facilitate this objective we will:

- Provide information and guidance that clearly explains the Regulations and your responsibilities under them;
- 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 respond to your enquiries in a timely and appropriate way**

3.1 Based on the information that you provide, 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 on our website or externally, where appropriate.

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

- Acknowledge the request within two working days 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.

#### **4. We will be professional and consistent in our actions and approach**

4.1 We will be consistent in the way we work with stakeholders. If you need ENTRUST's assistance, we will also provide the appropriate support so you can meet your obligations. We will:

- Act within the Regulations, in line with the Regulators Code of Conduct and our [published guidance](#);
- 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 you are assisted by people who have the appropriate level of expertise;
- Respond to your enquiries and resolve any problems as soon as we can; and
- Minimise our environmental impact by providing all forms online and using email and virtual correspondence where possible.

#### **5. We will apply a proportionate response in managing breaches in the Regulations**

5.1 The majority of ENTRUST's stakeholders fully comply with the Regulations, but we will challenge those who deliberately fail to comply, act without reasonable care, take actions which deliberately misleads us, or in ENTRUST's opinion brings the LCF into disrepute. However, we will also work with our stakeholders to correct genuine errors and mistakes. To do this, we will:

- Identify those organisations that are deliberately not complying with the Regulations, or ENTRUST/HMRC's published guidance;
- Take proportionate breach management action where appropriate;
- Make decisions and recommendations based on the evidence presented to us, and explain how we have arrived at these decisions;
- Keep stakeholders updated on the progress of appeals, reviews, investigations or complaints; and

- Support you and your Staff to better understand the Regulations to avoid a repeat occurrence of the same failure to comply with the Regulations.

## **6. We will protect your information and respect your privacy**

6.1 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 essential 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.

## **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**

7.1 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:

- Aim 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 possible for you to contact us;
- 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

1.1 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

2.1 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 potentially breached the Regulations.

### 3. We expect you to act in a professional manner

3.1 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:

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

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

4.1 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/](http://www.entrust.org.uk/about-us/standards-of-service/)

[www.entrust.org.uk/about-us/complaints-process/](http://www.entrust.org.uk/about-us/complaints-process/)