

# ATT Welcome, January 2018

## Welcomes

01 January 2018

## Recharged batteries

Happy New Year! I hope you took the opportunity to recharge your batteries over the Christmas period.

There is an expectation that tax advisers will face less stress this year, as we move to having only a single Budget a year, with the next instalment due in autumn 2018. There is also the hope of more certainty over Brexit. We hope the move to a single fiscal event is part of a Treasury move to do less and to do that less, better. We can certainly do without three Finance Bills, as happened in 2017, for a long while. The year 2017 is certainly one the tax fraternity will not forget in a hurry.

I remember reading, back in 2014, that HMRC received 1,773 online tax returns on Christmas Day – a 13 per cent increase on the year before. Perhaps for some it is the sight of a turkey or goose on Christmas Day that makes them momentarily reflect on Louis XIV's finance minister who famously declared that 'the art of taxation consists in so plucking the goose as to obtain the largest possible amount of feathers with the smallest possible amount of hissing', that nudges them to file their returns – who knows?

On a more serious note, it does show how the norm is for people to file online by the 31 January deadline at their own convenience, with HMRC estimating that in 2016, 9.24 million returns (<http://tinyurl.com/hkrvy2j>) were filed online, that was 89% of all returns. Digitisation of tax is here and now and it is up to us to accept and embrace it, which I sincerely believe members of ATT are doing. Although, am I the only one who finds it a shame that the paper deadline of October 31 hardly warrants much media attention at all nowadays, considering the number and types of digitally excluded people who need to use them? This year we all needed to consider the October paper deadline because of complications with the tax calculations and interaction of the various rate bands. I did not think I would be filing paper returns again in my lifetime!

While we agreed with HMRC's overall direction on MTD, we are pleased that there was an acceptance unofficially by the tax authority last year that it was a bit too ambitious in looking for too much mandation too soon. My hope is that we continue to have a good working relationship with HMRC and this leads to a MTD regime and roll out that is realisable.

We launched our Foundation Qualifications in Personal Taxation and Business Taxation, to sit alongside the Foundation in VAT Compliance (previously known as the ATT VAT Compliance Diploma) towards the end of last year. I suggest you take a look at our foundation level qualifications if you have yet to learn about them. They are ideal if you have staff that help you with last minute tax filing panics, who you think can benefit from some training on tax technical matters. It is early days but a lot of firms have expressed an interest in some of their staff members studying the new foundation level qualifications and we fully expect the numbers to increase over time.

We will spend 2018 promoting the ATT Trailblazer Apprenticeship to small and medium size companies, after considerable interest from large employers. The new Trailblazer Standards are employer led and are designed to

equip apprentices with the skills and behaviours, as well as the knowledge, they need in the workplace. As with the Foundation papers, our website has plenty of information about the Trailblazer Apprenticeship. With these times of increasing student debt, an apprenticeship is attractive to those who want to 'earn and learn'.

We urge people to keep safe online. I would encourage you to advise your clients on how to act if they receive a suspicious call purporting to be from HMRC. They should not provide any payment or other personal information or if in any doubt, hang up and call HMRC back directly, as they would normally, rather than on any numbers provided. If a client has been fooled into disclosing personal details, seek advice and, where there is a financial loss, report this to Action Fraud. HMRC also publish up-to-date lists of their official communications and examples of known phishing emails and bogus contact, which can be consulted or shared with clients via your website or social media.

Has anyone tried the new Agent Service Account yet? If so, please give us feedback. The Account allows agents to connect to HMRC using commercial accounting software and access new HMRC online services. If you have experienced any issues, please let us know so that we can give HMRC details of any teething troubles there may be.

Finally, all of us at ATT would like to send our thoughts and prayers to the family of Chris Jones who died suddenly at the end of November. Chris contributed so much to the ATT, he served on the ATT Council from 2006 to 2014 and continued as an active member of the Business Development Steering Group. We all have fond memories of Chris and have lost a great friend as well as colleague. He will be sadly missed.

I wish you all a happy and successful 2018.

Tracy Easman  
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