Welcome to June's Technical newsdesk

Welcomes

01 June 2016

Angela Fearnside, Maric Glaser and Alison Ward kick off this edition with a number of indirect tax articles covering the proposed measures to prevent VAT evasion and non-compliance by overseas sellers into the UK, the possible alignment of the VAT disclosure rules with the DOTAS regime, commentary on the recently published EU VAT action plan, and news for consultancy businesses operating the VAT flat rate scheme.

A large part of the technical team's work involves responding to consultations. Sacha Dalton reports on the <u>CIOT's response to the EU consultation on double taxation dispute resolution mechanisms</u>, and Margaret Curran and Will Silsby highlight the current open consultations on the <u>corporate criminal offence of failure to prevent the criminal facilitation of tax evasion</u> and <u>corporate contributions to grassroots sports</u>. Details of all open consultations can be found on the CIOT and ATT websites.

Agents play a vital role in the operation of the tax system. Margaret and Alison provide an <u>update on Agent Services from HMRC</u>, and I provide <u>more information on how Working Together is evolving</u>.

Real-Time Information is an issue close to the hearts of many agents and employers. <u>HMRC launched its post-implementation review of RTI in April</u>. Alison provides a summary of the ATT's response, and Robin Williamson summarises that from LITRG.

In a round-up of other matters, Sacha summarises the <u>CIOT's views on EU public</u> <u>country-by-country reporting</u>, and Joanne Walker reports on the <u>recent meeting</u> <u>between the CIOT and LITRG with the chief executive of Revenue Scotland</u>. Matthew Brown comments on the <u>government's welcome move to allow connected</u> companies to share the £15,000 apprenticeship levy allowance between them, and

Gillian Wrigley highlights <u>LITRG's new guide to help personnel serving in the armed</u> forces deal with their tax affairs.

Finally, before our usual summary of technical submissions, we welcome a 'guest' article from Charlotte Ali, head of professional standards at the ATT, who draws attention to the <u>recently revised guidance on letters of engagement for tax practitioners</u>.

Have a good June!