Working Together Self Assessment review – how was it for you?

Personal tax Technical

01 May 2013

In February, I emailed all CIOT and ATT members to find out how they had survived Self Assessment (SA) deadline day. The response was good, with members reporting the usual frustrations with trying to get information from their clients, burning the candle at both ends to meet the deadline and providing mixed reviews regarding the service provided by HMRC. In order to give you an insight into points raised, I have detailed below the main areas members reported back on.

SA online filing of returns and availability of service – The majority of agents reported that this ran smoothly and praised HMRC on a much improved service. There was however a problem with no email confirmation of returns submitted online from 28 January 2013.

Telephone helpline to obtain information/P60 figures – Again agents praised HMRC on the response time of faxing/providing the information required.

Online pension and coding information – There were mixed reviews here. If the information was available for their client, then members found this extremely helpful; however, in many cases it was not available. Members advise that this would be a very useful tool, if not so sporadic.

Coding issues – There were instances where underpayments less than £3,000 were not coded out and where a P2 coding notice for 2012/13 was shown under a 2011/12 coding notice.

Delays in issuing UTRs – Many members reported frustration at the length of delays and problems encountered in obtaining UTRs, resulting in delays in submitting returns.

64-8s – Various inconsistencies reported in HMRC accepting whether an agent has, or has not, the authority to discuss
client's affairs.

Delays in SA refunds – There were delays in obtaining refunds and HMRC ignoring information provided within the tax return.

Payslips – Agents reported that in many instances their clients were confused as to whether they had received a payslip or not. It was not clear from HMRC correspondence that they could use the blank payslip on the reminder and many clients thought £0.00 on the payslip meant they had nothing to pay. As a result, agents had to spend more time providing clients with details of payments to be made and fresh payslips.

SA statements – Statements were not user friendly and that the Debt Management and Banking teams were unwilling to take the time to explain the entries. Also, agents reported some instances where only the balancing payment due for 2011/12 was shown and there was no payment on account for 2012/13, even though one was due.

Time to Pay – Mixed reviews, with some agents saying operators were helpful and sympathetic and others noting inconsistencies and lack of understanding.

Penalties – Some agents reported that they considered the HMRC penalty harsh where paper returns were filed late but revised electronic returns were filed prior to 31 January.

The positive responses and the members concerns will be fed back to HMRC through Working Together and we will strive to get any issues raised highlighted and resolved. Please remember Working Together is here to work for you, by reporting and pursuing changes to systematic problems within HMRC, which affect your day to day working. Therefore if you have any issues or suggestions you wish raised, please contact me at wt@tax.org.uk or through our forum **www.tax.org.uk/tax-policy/working-together/WTForum**.