

# Employment Taxes Voice 2023

## Briefings



20 April 2023

The CIOT's Employment Taxes Committee has published its annual online edition of Employment Taxes Voice.

Employment Taxes Voice has been published online at [www.taxadvisermagazine.com/employment-taxes-voice](http://www.taxadvisermagazine.com/employment-taxes-voice). Employment Taxes Voice is a specialist, technical online supplement from the CIOT's Employment Taxes Committee that is published annually around the end of the tax year. It provides an insight into the work of the Committee and includes practical advice on a wide range of topical issues relating to employment taxes.

In the 2023 edition of Employment Taxes Voice, the chair of the CIOT's Employment Taxes Committee looks at the work the Committee does throughout the year, including participation in various HMRC Forums, responding to consultations and our proactive submissions to HMRC and HM Treasury. All of these are aimed at improving life for employers, employees, practitioners and HMRC alike.

Over the last year, the Committee's public submissions included:

- a response to the Call for Evidence on hybrid and distance working issued by the Office of Tax Simplification;
- a Budget submission on employment taxes: this included a total of 34 recommendations relating to the cost of living (8), employment tax simplification (22) and pension tax matters (4); and
- a proactive submission that we made to HMRC's Employment Status and Intermediaries (IR35) Forum: this relates to the rules for IR35/off-payroll working (OPW) and how they should operate where things have not gone as they should, when the client has completed a Status Determination Statement (SDS) indicating 'outside IR35/OPW' when it should have indicated 'inside IR35/OPW'.

Employment Taxes Voice 2023 features articles from ten authors, including:

- the application of tax treaty tie breaker tests;
- tax reliefs for homeworking;
- company electric cars and reclaiming VAT;
- HMRC's interpretation of who is a managed service company provider;
- the agency rules;
- tax relief on contributions to workplace pensions;
- salary sacrifice arrangements;
- directors' tax and National Insurance; and
- the impact of the optional remuneration arrangements on group income protection.

So hopefully something for everyone!

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