

# ATT Welcome: The danger of a little learning

## Welcomes

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The madness of the January tax return filing is behind us, and I hope you all managed to get some quality rest and time with family over the festive season and the New Year.

How many New Year's resolutions have you already broken? I had a significant birthday early in January and my New Year resolution is to try not to dwell on the fact that until a few years ago I would have been collecting my state pension now. (Oops, have I already broken mine?)

As usual, HMRC likes to inform us about how many taxpayers filed their returns on Christmas Day. On 25 December 2023, this was 4,757 – compared to 3,275 in 2022. The peak time continues to be between 12:00 and 12:59. The cynic in me wonders if this is an excuse not to have to help set the festive lunch table, check on the turkey or play the new family board game that Santa brought!

On New Year's Day, the Observer ran an article warning their readers that HMRC will from now on require digital platforms to collect information on their users and their sales. Previously, HMRC had done this on a case by case basis but now this information will start to flow automatically. HMRC will be able to match sellers' details to their tax returns (or lack of tax returns). Some digital sites, such as Airbnb, have already been sharing information but others will now have to come on board.

Not long after the Observer article came out, Reddit users started sharing and commenting. Even in my post-Hogmanay lethargy, I quickly became concerned about the amateur tax advice being shared – some thinking that the £1,000 trading allowance was on profit rather than turnover, others that selling 'stuff' had a £6,000 allowance. I assume they were thinking of chattels but, as with all tax advice, 'it depends'. There is danger in having a little learning and only taking a quick look on HMRC website!!

The real concern on reading some of the Reddit comments was that the information the posters were gleaning from the HMRC website was being misunderstood, and shared second or third hand. While in the past people might have telephoned HMRC for clarification, the delays now in getting through to a call handler may lead them to use other less reliable ways to gather information. I also foresee many 'nudge' letters being sent out by HMRC and possibly more disclosure work for us.

Talking of nudge letters, this seems like a good time to plug the new Special Interest Groups (SIGs) that the ATT Technical Team are trialling. These focus on particular areas of tax and are hosted by our Technical Officers, meeting informally over Microsoft Teams. They provide an opportunity to discuss topical issues and share experiences and best practice. They also provide useful insight into what members are seeing in practice, which can help to inform our members' work and feed into their engagement with HMRC.

Three groups have been launched so far. The first looks at the One-to-Many letters now being used by HMRC and any difficulties they can cause for agents. The second group, Tax Disputes and Resolution, aims to gather feedback on the experience of dealing with HMRC's compliance activities.

Our most recent group will focus on tax issues for digital content creators and influencers. This is an increasingly common area – and those involved in it may lack awareness of the tax issues they need to consider.

If any of these SIGs catch your interest, please email our technical team to find out more on [atttechnical@att.org.uk](mailto:atttechnical@att.org.uk). As mentioned, the groups are informal and there is no need to commit to attending all the meetings. Perhaps joining one could be one of your New Year resolutions! I am sure you would find them informative and rewarding, and your knowledge can greatly assist the Technical Team.

May I take this opportunity to wish you a belated Happy and Prosperous New Year and I look forward to meeting many of you at conferences, events and webinars in the coming year.