

# CEOs welcome: Levels of commitment

## Welcomes

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26 April 2024

May is the first time in the calendar year when our students get ready to sit their examinations, and this year across both the ATT and CIOT we have over 3,600 students sitting a total of over 4,500 papers! Whilst we are sure that the work, preparation and revision have all been done, we want to wish them all the very best in their exams.

One thing that we are all going to have to prepare for is the advent of Making Tax Digital for Income Tax Self-Assessment (MTD ITSA). Although the start date is still just under two years away (April 2026), pilot testing their systems is a key part of HMRC's preparations. From 22 April, HMRC extended the pilot testing scheme with the focus now being placed on represented taxpayers, and HMRC is therefore encouraging agents to get more involved. Agents will be able to sign their clients up to the pilot directly (if the client has either a 5 April or 31 March year-end), without having to go through their software supplier (though they should, of course, have appropriate software in place, and the client's permission to sign them up).

Many members will be thinking, 'Why would I get my clients to do something early before they are legally required to? What are the benefits?' We think that one of the key advantages of joining the pilot testing scheme is that it will give agents the chance to test their own systems and processes ahead of the mandatory start dates. Whilst there have been some false starts and delays for MTD ITSA, this is definitely coming, so surely it is best to be prepared!

On 18 April, the government was due to announce a package of technical tax policy proposals aimed at supporting its drive to simplify and modernise the tax system, tackle non-compliance, make the tax system fairer for taxpayers and make the customs system work better for traders, known as Tax Administration and Maintenance Day (TAMD). TAMD did take place on 18 April, but it is fair to say that the four measures announced (see [tinyurl.com/2dyr4n87](https://tinyurl.com/2dyr4n87)) were singularly uninspiring and show just how little is being done to address what is, after all, a very ambitious goal. Will a consultation on the VAT treatment of private hire vehicles really help to simplify and modernise our tax systems?

The CIOT responded to the consultation on 'Tackling non-compliance in the umbrella company market', referenced during TAMD (see [tinyurl.com/shdarc9n](https://tinyurl.com/shdarc9n)). Seven months later (at the time of writing), we are still waiting for HMRC's comments to those responses. If TAMD is to be an important day in the tax calendar where the government shows their genuine commitment to delivering a simple, modern tax system, then they need to do better than this.

CPD is, of course, a mandatory requirement, keeping your skills and knowledge up to date, and giving employers and clients comfort that you are competent in your work. For those seeking to increase their CPD, bookings for the ATT Annual Conferences are now open. We are running three conferences this year to give people a choice of dates – two virtual sessions on Tuesday 4 and Wednesday 12 June and a face-to-face session on Wednesday 19 June at our London offices in Monck Street.

This year, the conferences concentrate on topical tax issues with an emphasis on the practical challenges faced daily by tax practitioners. Topics will include a topical tax update by Barry Jefferd, tax partner at George Hay Chartered Accountants, along with sessions from the ATT technical team on Making Tax Digital (with an HMRC guest for the face-to-face session), avoiding Self Assessment processing problems, a capital taxes update and options for avoiding going to the tax tribunal. Find out more and register via the ATT website at [tinyurl.com/yt33arw2](http://tinyurl.com/yt33arw2).

Finally, a date for your diaries: CIOT's famous Cambridge conference will be held on 13-15 September. Further details will be communicated soon!