

# ATT Special Interest Groups

## Briefings



26 April 2024

What are the ATT Special Interest Groups and how can you get involved?

The ATT have been trialling Special Interest Groups, which aim to provide an informal and welcoming online platform for members to discuss and examine a particular area of special interest within the field of tax, including that area's development, administration, processes and practical application.

The groups are led by an ATT Technical Officer and take place regularly, usually over lunchtime. Whilst we are keen for members to register their interest in one group (or more!), there is no expectation of members other than to join in the conversations and bring their insight and practical experiences to our occasional meetings.

At present there are three Special Interest Groups.

## **HMRC One-to-Many letters**

The ATT is actively involved in HMRC's One-To-Many Compliance Advisory Board (OCAB), which meets quarterly to discuss issues relating to HMRC's One-to-Many

approach. We regularly review proposed One-to-Many campaigns and feedback to HMRC with comments on the proposed content, as well as suitability for a One-to-Many approach and potential risks or other issues with a planned campaign.

Despite the best efforts of HMRC's One-To-Many Compliance Advisory Board, not every One-to-Many campaign goes through the group review and refinement process, and final versions are not always shared with us. We are therefore keen to gather feedback from members regarding any issues with particular One-to-Many letters received, so we can take feedback to the Board with a view to helping improve HMRC's One-to-Many messaging going forward.

## **Influencers and content creators**

More and more agents are now acting for clients engaged in influencing and/or content creation. There is no specific legislation or HMRC guidance aimed at influencers and content creators, so in theory the usual tax rules apply.

However, because of the nature of their work, influencers and content creators face many tax issues that other traders and professionals do not encounter.

The ATT has followed the development and treatment of this group of taxpayers, but we are keen to understand the pressures and concerns that members see in practice.

## **Tax disputes and resolution matters**

Most members in practice will have clients who, for one reason or another, have been subject to HMRC's compliance activities. Dealing with and handling both the client and HMRC compliance officers during these processes can be complex and stressful.

The ATT is actively involved in discussions with HMRC's Customer Compliance Group (who are responsible for overseeing HMRC's compliance activities) via the Compliance Reform Forum and the Dispute Resolution sub-group. These groups meet regularly to discuss compliance issues and provide feedback on activities in this area.

We are keen to talk to members to provide feedback on issues and concerns they encounter when dealing with HMRC's compliance activities.

## **Get involved!**

If you'd like to receive invitations to any of the above discussion groups or have any suggestions for future groups, please do get in touch via: [atttechnical@att.org.uk](mailto:atttechnical@att.org.uk)