

ATT welcome, April 2017

Welcomes

01 April 2017

A busy month

It has been a busy few weeks. The run up to the beginning of April is always a hectic time of year for me as the majority of my charity clients have March year ends and while charities do not normally have to file a self-assessment return every year it can be a struggle to keep track of who does need one. This is not helped by the fact that HMRC no longer seem to send a copy of the notice to deliver a return to agents. Clients more often than not simply file the form away rather than sending it to me on the basis that as they are a charity and tax exempt it must be a mistake! I am now a regular visitor to the HMRC gateway to check up on who needs to file. It can be a very useful tool but all too often I check and take a screen print (I have a suspicious streak) only to find a few months later that things have changed. Given that under MTD everything will be online HMRC need to come up with a way to update agents without expecting them to constantly check client by client.

The weather is warming up now which means I am back into battle with the garden. Now I freely confess to not being the best of gardeners, but it sometimes feels like the whole thing is degenerating into trench warfare. This is particularly true at this time of year when I am attacking the brambles that have managed to get a hold behind the shrubs at the back of the borders. There is one particularly well entrenched position lurking behind a rambling rose where it is a case of carefully creeping in, cutting the enemy wire as you go, while trying not to get hung up and cut to ribbons, to get anywhere near it. The General back at the Chateau has given me permission to call in the artillery this year and prune the rose back as well, but only under strict supervision. I am afraid that she has me down as a slash and burn merchant and I have often had to go cap in hand to explain friendly fire incidents when I have dug up one of her favourite plants mistaking it for a weed.

On the ATT front there are a number of developments to tell you about. First of all the new ATT weekly newsletter hit the streets, or rather inboxes, on 10 March. This replaces the old quarterly technical newsletter and will include tax updates as well as the latest news from ATT. I am also pleased to announce the launch of our online forum chATT – this is a new discussion space for ATT members and students to let you share knowledge and debate issues. You can find this at <http://www.att.org.uk/chatt/posts>, so why not give it a go?

Although the Chancellor announced a slight slowing in the roll out of MTD in the Budget this continues to be the key issue facing employers, agents and our clients. The ATT is holding a series of events on what this is going to mean in practice. Over 50 people registered for the first Making Tax Digital – The ‘need to know’ for employers, agents and their clients event at Artillery House on 15 March. Bookings are now being taken for the second and third sessions which will be immediately after the ATT Annual Conferences in Birmingham on 11 July and Bristol on 16 May. If you have registered for either annual conference and would also like to attend the evening reception please email the events team (events@att.org.uk) to change your booking, or why not sign up for the conference as well.

You should all be aware that the new PCRT rules came into force on 1 March. One of the key changes is that these make it clear that members ‘must not create, encourage or promote tax planning arrangements or structures that (i) set out to achieve results that are contrary to the clear intention of Parliament in enacting relevant

legislation, and/or (ii) are highly artificial or highly contrived and seek to exploit shortcomings within the relevant legislation.' Since tax is increasingly seen as having a moral dimension these rules are important as they help to enhance our credibility as a profession with both HMRC and the general public, which is to all our benefit.

Finally, a sad farewell and a big thank you to Allison Ward one of our technical officers who left the Artillery House team in March. Allison was invaluable in producing many of our press releases, technical representations, consultation responses and attending innumerable meetings with HMRC on behalf ATT.

Until next month.