

Welcome to May's Technical Newsdesk

Welcomes

01 May 2017

Maybe it's just my imagination, but these welcomes do seem to come round quicker every month (although to be fair because of Easter our deadline was a week earlier this time around, and we did lose an hour a couple of weekends ago!) The highlight of the Technical Team's month was 20 March 2017, when we not only saw the publication of the longest ever Finance Bill (some 762 pages, plus 448 pages of accompanying Explanatory Notes), but also publication of a number of important consultations. George Crozier, our Head of External Relations, opens this month's briefings by [explaining what we do in relation to the Finance Bill, and why](#). Turning then to the consultations, [Sacha Dalton introduces the consultation on proposals to move certain non-resident companies from the income tax regime into the corporation tax regime](#), and Angela Fearnside reports on two indirect tax consultations; [fraud on the provision of labour in the construction sector](#), and a [call for evidence seeking contributions on an alternative method to collect VAT known as 'split payment'](#). [Matthew Brown then explores the call for evidence into the taxation of employee expenses](#). Further consultations were issued on 20 March, including 'Making Tax Digital - sanctions for late submission and late payment', and further details of that consultation were included in the feature article of the News Service for CIOTs / ATTs emailed on Friday 7 April. On 21 March HMRC published a technical note explaining why certain clauses in relation to non-doms were not included in the Finance Bill, and [Kate Willis provides further details](#).

The small scale launch of the Making Tax Digital pilot took effect recently, and the full scale launch is expected sometime in May. [I highlight some of the things to consider before recommending your clients sign up](#). Staying with the digital theme, [Kelly Sizer discusses the Ministry of Justice's pilot of an online notice of appeal](#).

In our round-up of other developments [Sacha reports on the Office of Tax Simplification's call for evidence as part of its simplification review of residual paper stamp duty on shares](#), and Matthew ends our Technical Newsdesk with a serving of acronym soup (EPG, CISOF, PISF, ORA anyone?) comprising two articles on employment taxes: [HMRC's Employment Taxes Forums](#) and [Optional remuneration arrangements](#).

Maric Glaser, one of our Technical Officers, retired with effect from 31 March 2017. We would like to record our thanks to Maric for his hard work and enthusiasm during his ten and a half years with the CIOT, and wish him an enjoyable retirement.