



Welcome

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Keeping you informed

Introduction

Welcome to the 46th edition of Agent Update. In this issue we have pulled together useful information to help you and your clients as we near the end of the 2014-15 tax year, this includes links to online training material and useful resources for tax agents and advisers. We also report on the outcome of several consultations, improvements to the operation of the Construction Industry Scheme, a reminder on the introduction of the reporting of Capital Gains Tax for non-residents on sales and disposals of UK residential property along with the latest news from the Pensions Regulator on help and guidance available in respect of new workplace pensions. Also featured are the latest updates from the Working Together partnership and links to the latest publications for employers, pensions, VAT and trusts and estates.

We recognise that not all topics will be relevant to you, but by scanning the brief introductions to each piece you should be able to identify the topics that are relevant within a couple of minutes. You can then follow the link to view the full information.

Don't forget to register with us. You can sign up for email reminders as each edition is published. To do so, please use the link below.

[Sign up to receive email reminders of future issues of Agent Update](#)

If you have any queries about this publication please contact: [Andria Barber, Editor](#)

Tax

Developments and changes to legislation and allowances relating to UK tax.

HMRC service

Changes to HMRC service, upcoming HMRC events and guidance.

Consultations

Details of live consultations and response summaries.

Working Together

Latest updates from the partnership between HMRC and the six main agent representative bodies.

This month's top articles

[Self Assessment deadline - update](#)

HMRC oversaw the biggest digital Self Assessment event ever this year, receiving 10.24 million tax returns by midnight on 31 January.

[Agent Online Self Serve \(AOSS\) - What's New?](#)

Read about progress and the latest news on Agent Online Self Serve.

[Tax Agent Segmentation Research](#)

This piece of research looked into agent's digital needs, attitudes and readiness for digital services and the support they will require for transition to HMRC's new digital offering.

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Alcohol duty

Tackling alcohol duty fraud

Changes to trading in alcohol are taking place from October 2015. All businesses wholesaling alcoholic drinks will need to apply to register for the Alcohol Wholesaler Registration Scheme between 1 October and 31 December 2015, or be at risk of trading illegally. From January 2016 HMRC will assess all applications received. Those who cannot demonstrate their business is sufficiently protected from the illicit alcohol trade, or where there is evidence of fraud, may have their right to trade in alcohol removed. From April 2017 it will become an offence for a retailer to buy alcohol from an unregistered wholesaler (unless they are buying direct from abroad or from another retailer who makes incidental wholesale sales).

Capital Gains Tax

Capital Gains Tax for non-residents - sales and disposals of UK residential property

From 6 April 2015 if your clients are not resident in the UK and sell or dispose of a UK residential property they will need to let HMRC know within 30 days of doing so and may have to pay some capital gains tax (CGT) on the gains. This change will affect a range of non-resident customers.

Compliance

Tax Avoidance - Contractor Loans Settlement Opportunity (CLSO)

This Settlement Opportunity has been extended to 30 June 2015. The terms have not changed but HMRC has given more detail about Inheritance Tax and payment plans for those who want to settle rather than enter litigation. Thousands of people have expressed an interest in settling under these terms.

Accelerated Payment Notices bring in millions from tax avoidance schemes

HMRC has secured almost all of the disputed tax due from the first group of tax avoidance scheme users to receive Accelerated Payment notices.

Income Tax miscellaneous loss relief

This Tax Information and Impact Note is about countering avoidance of Income Tax involving losses from miscellaneous transactions.

Disclosure of tax avoidance schemes

This Tax Information and Impact Note is about strengthening the disclosure of tax avoidance schemes rules.

Working to tackle tax avoidance

HMRC endeavours at all times to treat all customers fairly and even-handedly. Find out about HMRC's approach to tackling tax avoidance, how to report a tax avoidance scheme and other relevant information.

Capital allowances: extension of enhanced capital allowances for car and goods vehicles to 2018

This Tax Information and Impact Note is about the extension of enhanced capital allowances for car and goods vehicles to 2018.

Construction Industry Scheme (CIS)

Improving the operation of the Construction Industry Scheme

This measure introduces a series of changes to improve the operation of the CIS making it easier for businesses to access gross payment status, reduce administration burdens and move more transactions online.

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Corporation Tax

[Corporation Tax: modernising the taxation of corporate debt and derivative contracts](#)

This measure updates the rules governing the taxation of corporate debt (known as loan relationships) and derivative contracts. It makes a series of changes to update the computation of profits and losses on these instruments and the detailed rules by which they are taxed.

[Corporation Tax: preventing abuse of late paid interest rules](#)

This measure repeals rules which require interest payable on loans to be relieved when paid rather than when accrued in certain circumstances. It also repeals parallel rules which apply to deeply discounted securities.

Gambling Duties

[Machine Games Duty \(MGD\): introduction of a new higher rate](#)

From 1 March 2015, there will be three MGD rates as follow:

- the lower rate of 5 per cent
- the standard rate of 20 per cent
- the new higher rate of 25 per cent

The order and sequence of the boxes on MGD 6 return will change with the inclusion of the higher rate. We will publicise the changes on GOV.UK and write individually to customers who do not use the online service for MGD.

[Gambling Tax Service \(GTS\) online registration opened on 3 November 2014](#)

If your clients became liable to General Betting Duty (GBD), Pool Betting Duty (PBD) and/or Remote Gaming Duty (RGD) for the first time on or after the 1 December 2014, a registration application should be made.

Inheritance Tax

[Inheritance Tax: simplifying charges on trusts and introducing new rules](#)

This Tax Information and Impact Note is about simplifying Inheritance Tax charges on trusts and introducing new rules to target avoidance through the use of multiple trusts.

[Inheritance Tax: interest changes to support the new digital service](#)

The measure amends the legislation relating to late payment interest to extend the power to make regulations to allow the instalment interest provisions relating to certain financial institutions and companies to be updated and clarify the period from when interest is charged.

Legislation

[Taxation of corporate debt and derivative contracts amendments to the change of accounting practice Regulations 2004](#)

This Tax Information and Impact Note amends the operation of the change of accounting practice regulations.

PAYE

[Real Time Information: improving the operation of PAYE](#)

This Tax Information and Impact Note is about Real Time Information, improving the operation of PAYE.

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[Employment Intermediaries](#)

From 6 April 2014 the government changed the rules about operating PAYE on payments made to workers by employment intermediaries. From April 2015 new quarterly returns must be completed by the 'specified' employment intermediary to show all payments made where PAYE has not been operated. Details to be included on the return are outlined in the guidance.

[Employer National Insurance contributions for under 21s](#)

From 6 April 2015 employers with employees under 21 years old will no longer have to pay Class 1 secondary National Insurance contributions on earnings up to an 'Upper Secondary Threshold (UST) for those employees'.

[Shared Parental Leave and Pay - changes to adoption leave and pay](#)

The Government is removing the qualifying period for statutory adoption leave. From April 2015 eligible employees will be able to take statutory adoption leave from the first day of their employment (i.e. it will become a 'day 1 right' like maternity leave).

[The Work and Families Act \(Northern Ireland\) - draft guidance for employers](#)

The Work and Families Act (Northern Ireland) 2015 has now received Royal Assent, and regulations providing for implementation of the new rights in Northern Ireland are being prepared to cater for parents expecting a child on or after 5th April this year. The Department for Employment and Learning in Northern Ireland has published draft guidance for employers.

[Van Benefit Charge \(VBC\) - Zero emission vans](#)

A reminder of the 2014 Budget announcement that the current van benefit charge exemption for zero emission vans is to be phased out between April 2015 and April 2020. For 2015-16 HMRC has set up a dedicated mailbox as a temporary measure so that employers can supply relevant information to enable them to update the tax codes of any employees who are impacted by this change. From 2016-17 the information will be captured as normal using form P11D.

[Income Tax: statutory exemption for trivial benefits in kind](#)

This Tax Information and Impact Note is about abolishing the threshold for benefits in kind.

[Paying HMRC](#)

[Direct recovery of debts due to HMRC from debtors' bank and building society accounts](#)

The measure will allow HMRC to secure payment of Tax and Tax credit debts directly from debtors' bank and building society accounts in credit.

[Pension schemes](#)

[Introduction of the new State Pension on 6 April 2016](#)

On the introduction of the new State Pension contracting out will end. Employers who operate a contracted out pension scheme need to be aware of the changes and a toolkit for employers about the new State Pension is now available. There is also a series of Countdown Bulletins which give information relating to the change in processes and the scheme reconciliation process.

[See Countdown Bulletins](#)

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[Automatic Enrolment: what does being a nominated contact mean for business advisers?](#)

The Pensions Regulator will be sending out letters to over 1.5 million small and micro employers to tell them about their new legal duties to automatically enrol staff into a workplace pension. They will be asking employers to nominate a secondary contact, which may be a business adviser like you. If you are nominated you'll receive a series of countdown emails from the regulator at key points before your client's staging date advising you what you need to do, and including useful links and information to help you at every stage of the process.

[Sign up for 'news-by-email' for regular updates on automatic enrolment](#)

Revenue & Customs Briefs

[Revenue and Customs Brief 41 \(2014\): Aggregates Levy credits in Northern Ireland](#)

This brief explains about the introduction of credit for levy on aggregates commercially exploited in Northern Ireland.

[Revenue and Customs Brief 42 \(2014\): integration of claims in insolvencies](#)

This brief is intended to alert the insolvency profession of upcoming changes in how HMRC deals with the tax affairs of insolvent taxpayers.

[Revenue and Customs Brief 43 \(2014\): VAT on pension fund management costs](#)

This brief sets out HMRC's position following the decision of the Court of Justice of the European Union in Fiscale Eenheid PPG holdings BV c/s te Hoogezand (C-26/12).

[Revenue and Customs Brief 44 \(2014\): VAT treatment of pension fund management services](#)

This brief sets out HMRC's position following the decision of the Court of Justice of the European Union in ATP Pension Services (C-464/12).

[Revenue and Customs Brief 45 \(2014\): devolution of Landfill Tax to Scotland and the transitional period for the Landfill Communities Fund](#)

The purpose of this brief is to expose draft legislation on the devolution of landfill tax to Scotland on 1 April 2015 and on the arrangements for the transitional period for the Landfill Communities Fund (LCF).

[Revenue and Customs Brief 46 \(2014\): VAT rule change and the VAT Mini One Stop Shop - additional guidance](#)

The purpose of this brief is to provide additional guidance for UK micro and small digital service suppliers about the 1 January 2015 changes to the VAT rules on the place of taxation of digital services, and the UK arrangements for registering for the VAT Mini-One Stop Shop.

[Revenue and Customs Brief 47 \(2014\): changes to the Intrastat arrival threshold from 1 January 2015](#)

This brief sets out that the Intrastat arrivals exemption threshold which increased from £1,200,000 to £1,500,000 from 1 January 2015.

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[Revenue and Customs Brief 48 \(2014\): making a negligible value claim for an asset affected by Common Agricultural Policy reform](#)

The purpose of the Brief is to set out HMRC's position where a person intends to make a negligible value claim in relation to a Single Payment Scheme Payment Entitlement or a unit of Milk Quota.

[Revenue and Customs Brief 49 \(2014\): VAT - Prompt Payment Discounts](#)

This brief provides guidance on what to do when you raise or receive a VAT invoice offering a Prompt Payment Discounts from the 1 April 2015 when the change takes effect.

Self Assessment

[Increase to remittance basis charge](#)

This Tax Information and Impact Note is about increases to the remittance basis charge.

Social Investment Tax Relief

[Income Tax and Capital Gains Tax: enlarging the Social Investment Tax Relief scheme](#)

This Tax Information and Impact Note is about enlarging the Social Investment Tax Relief scheme.

Stamp Taxes and Annual Tax on Enveloped Dwellings

[Annual Tax on Enveloped Dwellings: increased charges](#)

The charges for the Annual Tax on Enveloped Dwellings will be increased by 50 per cent above inflation (Consumer Prices Index). This Tax Information and Impact Note introduces the new charges for 2015 to 2016.

Student loans

[Student loan collection threshold increase](#)

A reminder that from 6 April 2015 the student loan income threshold will rise to £17,335. The current threshold is £16,910 and the Department for Business, Innovation and Skills have confirmed that from 6 April 2015 the threshold will rise by 2.5 per cent to £17,335. This figure will apply to all current borrowers for whom employers make Student Loan deductions.

[VAT Notes 2014 Issue 4](#)

This note explains changes to VAT for businesses.

[VAT Notice 723A: refunds of VAT in the European Community for EC and non-EC businesses](#)

This notice explains about claiming a refund of VAT incurred in EU countries if you are established in another Member State or the UK if you are established outside the EU and cancels and replaces Notice 723A (October 2011).

[VAT: power to provide for refunds to certain persons](#)

This Tax Information and Impact Note is about a new VAT power to provide for refunds to certain persons.

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[Offshore disclosure facilities](#)

This guide explains how to apply, disclose outstanding liabilities, and make payments for offshore investments and assets.

[Issue briefing: our approach to tax compliance](#)

The Government is investing £917 million between 2010 and 2015 to increase tax compliance.

[Dishonest conduct by tax agents](#)

What to expect if HMRC investigates you, the penalties that may be charged and what details about you can be published.

Contact

[HMRC working with Tax Agents Blog](#)

The blog supports HMRC's strategy for engaging with agents. It provides another channel to communicate about joint HMRC and agent consultative meetings, improvements to HMRC services by working together, HMRC's Agent Strategy and the rollout of new digital services available for agents.

[Twitter](#)

Tweets cover information about HMRC and tax, including news, publications, information, consultations, speeches and public campaigns. Follow us on [Twitter@HMRCgovuk](#).

HMRC campaigns

[HMRC Launches New Campaign for Solicitors](#)

The Solicitors Tax Campaign is aimed at solicitors who have income or gains they have not notified to HMRC and who haven't been targeted in a previous campaign. Customers have until 9 March 2015 to notify of their intention to take part and until 9 June 2015 to make their disclosure and pay what they owe. Coming forward voluntarily and participating in the campaign allows solicitors to get the best terms available and increases their chances of avoiding higher penalties.

[Download a video which explains campaigns](#)

HMRC forms

[Tax agents and advisers: authorisation forms](#)

This collection brings together the authorisation forms used to appoint a tax representative to allow exchange of information with HMRC.

HMRC Logo

[HMRC Logo Warning](#)

The majority of tax agents comply with HMRC's requirements for advertising but there are a minority of firms who are continuing to promote themselves using the HMRC logo or stating that they are 'registered' or 'authorised' agents of HMRC. The HMRC name and logo is protected by crown copyright. If HMRC becomes aware of misleading claims or advertising the department will consider taking action.

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[Update: Agent web guidance on GOV.UK](#)

Tax agents and advisers specialist guidance has now moved to GOV.UK. Most of the content has moved 'as is' so agents should easily find what they are looking for. The way to read HMRC's 'Latest news' has changed so be sure to sign up for the alerts and feeds you need to stay up to date.

[Agent Online Self Serve \(AOSS\) - What's New?](#)

Read about progress and the latest news on Agent Online Self Serve.

[Tax Agent Segmentation Research](#)

This piece of research looked into agents' digital needs, attitudes and readiness for digital services and the support they will require for transition to HMRC's new digital offering.

Manuals

[Recent Manual updates](#)

You can check the latest updates to HMRC manuals or subscribe to be notified when changes are made.

Online

[Online training material and useful resources for tax agents and advisers](#)

HMRC videos on YouTube, online learning modules and both live and pre-recorded webinars are available for tax agents and advisers to provide you with free help, learning and support on topical subjects.

[Future online services downtime](#)

Information is available on any downtime that may affect the availability of HMRC's online services. Please note that the information is subject to change and confirmation by HMRC's IT provider.

[Online security - stay safe online](#)

HMRC continuously monitors systems and customer records to guard against fraudulent activity and provides regular updates on the type of scams it is aware of. If you have any concerns regarding the authenticity of any emails received from HMRC, go to the online security pages for more information.

PAYE

[Employer mailing from February 2015](#)

During February employers who are not represented by an agent and have not registered to receive an email alert will have received a letter signposting them to where they can find the latest Employer Bulletin and the form P9X. The letter will also give guidance to prompt them to register for future alerts.

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Paying HMRC

New online payment service

In December some customers paying their Self Assessment or VAT bill by debit card through GOV.UK started using a test version of the new online payment service operated by Worldpay. Over the next few months the new service will start to accept credit card payments. Customers will also be able to use the new service to pay their bill for other types of tax including PAYE, Corporation Tax and Stamp Duty Land Tax. Santander's Billpay service will continue to be available for online credit and debit card payments until it is eventually replaced by the new service.

HMRC repayments to cards

During late spring to summer this year, HMRC will change how it pays refunds to customers who pay their tax bill by debit or credit card.

Some customers will receive their refund direct to their debit or credit card. Refunds will be made this way when:

- the most recent tax payment was made by debit or credit card
- the amount of the refund due is less than the debit credit or card payment
- the debit or credit card payment was made in the last nine months

This method of repayment is used as standard across the payment card industry.

Changes to the issue of payment booklets to new employers

- From April 2015 issuing of payment booklet to new employers will stop
- New employers will receive a letter providing reference numbers and information about paying HMRC
- If unable to pay electronically employers can request a payment booklet by phoning 0300 200 3401 from HMRC's payment enquiry helpline

- A replacement payment slip can be used when posting payments, but not at the Post Office, bank or building society
- Existing payment booklet recipients will receive this as usual while they continue to pay using the payslips, using electronic payment methods will stop the future issue of payment booklets

[Print replacement payment slip](#)

Publications

Employer Bulletin

Issue 52 of the Employer Bulletin is now available. This contains topical and useful information about PAYE processes and procedures. For employers to be informed when it is available on the website they must register to receive the email alert.

[Register to receive email alerts](#)

Trusts & Estates Newsletter

The December 2014 edition is now available online. The newsletter provides the latest topical and legislative information on Inheritance Tax and Trusts for trusts and estates practitioners.

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Self Assessment

Self Assessment deadline - update

HMRC oversaw the biggest digital Self Assessment event ever this year, receiving 10.24 million tax returns by midnight on 31 January.

Paper Self Assessment Forms - from 6th April 2015

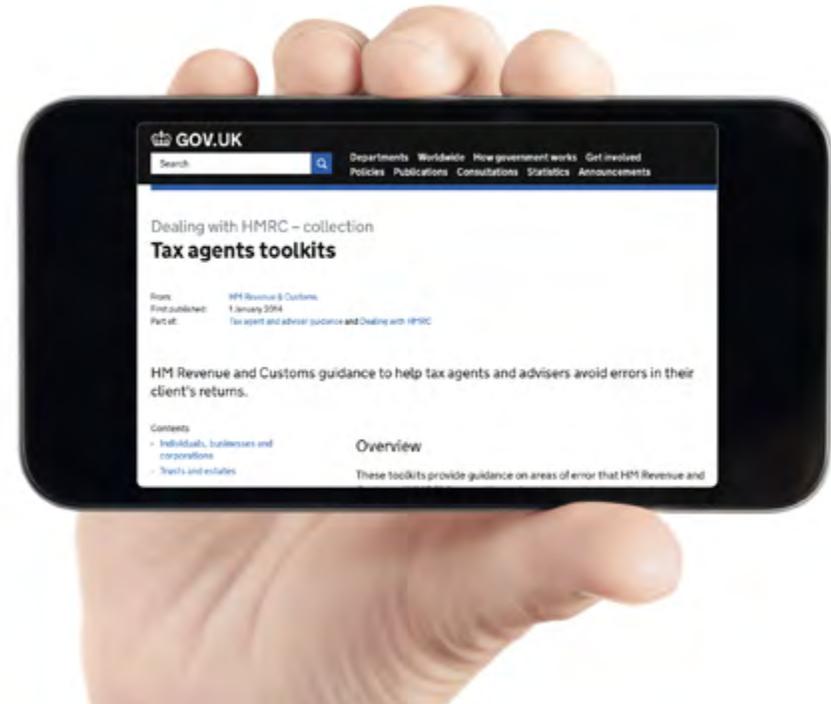
From April 2015 HMRC will send a Notice to File online letter (SA316) to some customers instead of the paper tax return (SA100) to encourage customers to file online. Exceptions to this change are short tax return customers (form SA200) who will continue to receive a paper tax return as previously and are not affected by this change. Note that the Notice to File is sent only to the customer (or Personal Representative, where appropriate), you (the agent) do not normally receive a copy. No action is required, this is for awareness only.

Toolkits

HMRC toolkits - helping agents

In total there are 20 toolkits that cover the 400 most common errors that HMRC see in returns filed by tax agents and advisers. The toolkits set out the steps you can take to avoid these errors and contain hyperlinks to supporting guidance and legislation. The toolkits are updated on a regular basis.

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Current consultations

[Tax Enquiries: Closure Rules - closes 12 March](#)

The Government proposes to enable HMRC to refer matters to the Tribunal with a view to achieving early resolution of one or more aspects of an enquiry into a tax return.

[Non-inventory linked ports and airports - closes 31 March](#)

This consultation aims to assess the impacts for a move to a wholly electronic environment for the presentation of goods at UK airports.

[HMRC Penalties: a Discussion Document - closes 11 May](#)

HMRC has published a document to invite comment on how we apply penalties in the future, as we transform HMRC to deliver more digital services based around our customers, so they can get things right first time.

Summary of responses

[Summary of HMRC responses](#)

HMRC published a large number of summaries of responses to a wide range of consultations in December 2014. Review these and also see the latest summaries of responses here.

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Working Together Team (WTT)

Working Together (WT) is a partnership between HMRC and the six main agent representative bodies which looks for ways to improve HMRC operations for the benefit of tax agents, their clients and HMRC. The WTT maintains an issues register that provides details of all issues (some of which are working within the Joint Initiative on HMRC Service Delivery projects). The issues register can be viewed by the Professional Bodies on the Issues Overview Group (IOG) and local WT coordinators who use the register to keep their WT groups up to date with the latest information, news and updates.

WT open Issues Register

The Issues Overview Group met on 8 December where the Priority 1 issues were discussed:

| WT ref | Business area | Issue |
|--------|------------------|---|
| WT050 | PAYE Individuals | Processing P11D Expenses and associated S336 claims |
| WT054 | Other | HMRC correspondence |
| WT218 | Customer Contact | Intelligent Telephony Automation system (ITA) |
| WT226 | PAYE Individuals | PAYE coding (P2) not showing wk1/mth1 indicator |

WT050: The Government has published their response to the Employee benefits and expenses consultations:

[See Government response](#)

WT054: WT is currently exploring with agents current post issues, to establish the root cause of the problem and will work with the Compliance Reform Forum.

WT218: Work is continuing on a generic 'Hints & Tips' guide which we hope to be able to share with agents soon.

WT226: PAYE coding (P2) not showing wk1/mth1 indicator. Agents do not receive a copy of the client's P2 and rely on the information provided by the client and this can lead to confusion and discrepancies in the client's liability when it is not known that an emergency or cumulative coding has been applied. HMRC acknowledges that although this issue affects a small percentage of the whole customer base, it still creates a large amount of contact. HMRC want to involve agents on how to progress this issue and will work closely with WT and the IOG.

WT Closed Issues

WT always do all they can to ensure that an issue has been fully addressed before closing it and part of the role of the Issues Overview Group is to ensure that issues are not closed prematurely. However we recognise that sometimes we may close an issue and agents may still experience problems, when that is the case WT are always prepared to re-open a closed issue provided agents can supply the evidence that the issue is continuing to cause problems.

There have been no issues closed since those published in Agent Update 45.

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Other News and updates

The way we collect Class 2 National Insurance contributions (NICs) is changing

Class 2 NICs for the majority of self-employed customers is changing to an annual charge for the 2015-16 tax year onwards. The Class 2 liability will not be established until the Self Assessment return is filed.

Small Earnings Exception (SEE) Certificates - renewals and applications

The current SEE arrangements will no longer apply from 12 April 2015. In February 2015 HMRC are writing to all self-employed customers who currently hold a SEE certificate to advise them of the changes. This means that there is no need to renew or apply for a SEE. All existing SEE certificates will cease to be valid from 11 April 2015. Instead liability for Class 2 NICs will automatically be determined by the level of profits declared when a person files their Self Assessment return.

If the level of profits doesn't reach a Small Profits Threshold no Class 2 NICs will be due. However, self-employed people will be given the opportunity to pay Class 2 NICs voluntarily to protect entitlement to certain benefits and State Pension.

Class 2 NICs payments for 2014-15 tax year

Class 2 payment requests

These will be issued as normal in April 2015 to collect all Class 2 NICs to the end of the 2014-15 tax year.

Class 2 payments by Direct Debit

Direct Debits for the majority of self-employed customers will stop after collections have been made for the 2014-15 tax year. The last collection date for the 2014-15 tax year will be made on 10 July 2015. (Direct Debits for Class 2 NICs are collected 4 months in arrears.)

CWF1 Self-Assessment and Class 2 National Insurance contributions

Due to changes to the collection method of Class 2 National Insurance and the process to determine liability, additional boxes are needed on the registration forms.

In the past HMRC have been able to accept out of date versions of paper registration forms however, from April 2015 we will no longer accept them as they will not include the information we require and any old versions of the form will be returned un-accepted.

Debt Management & Banking (DMB) Agent Dedicated Line (ADL)

The DMB ADL was introduced on 28 April 2014 and can be contacted on 0300 200 3887. We announced this in the Welcome section of Agent Update issue 42. This line provides agents with a priority service to contact DMB to discuss their clients' tax affairs.

HMRC has been working closely with the professional body representatives through the Joint Initiative Steering Group (JISG) to further improve the service provided by HMRC. One of the service improvements identified through the JISG was for HMRC to provide agents with full payment information for their clients' PAYE/CIS accounts, when requested by telephone, in order to reconcile any differences.

The DMB ADL now offers the facility for agents to request full payment information for their client's PAYE/CIS accounts where an agent authorisation is in place.

[Agent Dedicated and Agent Priority Lines](#)

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Update on Working Together (WT)

Digital Agent Engagement

As reported in previous editions of Agent Update, we are looking at new ways to engage with the agent community. We recognise the valuable work that the two way conversations through Working Together offers and we want to continue this and look at how we take this forward into a more digital way of working. This doesn't mean we won't hold face to face meetings in the future, it just means that it won't be the same as it has been over recent years.

We want to understand how we can move to more digital ways of working by talking to the agent community. We started the conversation last summer when we issued a Digital Support for Agents Briefing note. This set out our high level plans for providing more of our support and services to agents through digital channels and asked for feedback.

Thank you to those of you who have already sent in feedback. We are considering it and will take it into account as we move forward. We haven't shared this widely yet as we are currently holding a series of regional workshops through to the end of March and we don't want to unintentionally steer discussions in any particular direction.

These regional workshops are an opportunity for us to hear from agents across the country about what the barriers and concerns are about engaging digitally. The workshops will look for your thoughts on the opportunities and benefits, as well as any digital engagement ideas for us to test.

We have a small high level strategic group made up of representatives from the professional bodies and HMRC. The outcomes from the workshops and the feedback already received will be used by this group to inform decisions about our move to digital engagement. We will keep you updated on progress, so keep an eye on our blog, as well as on your professional bodies' websites and future editions of the Agent Update.

Manchester WT Open Event

The Manchester WT group recently hosted an event for tax professionals in the North West. Specialist guest speakers covered topics that included HMRC Behavioural Partners, Enterprise Investment Scheme (EIS), and dealing with Intellectual Property. Experts from DMB and PT Ops were also on hand for the question and answer session. The meeting was well attended with one agent commenting "The subjects were all relevant to issues I am coming up against with clients at the moment and I came away with a real sense of HMRC and agent's ability and desire to work together. I would certainly attend future events and recommend them to others"

Contact information for the other professional bodies

[AAT Jeremy Nottingham](#)

[ACCA Chas Roy-Chowdhury](#)

[ATT Jon Stride](#)

[CIOT Nigel Clarke](#)

[ICAEW Philippa Stedman](#)

[ICAS Elspeth Orcharton](#)

Thank you from the Working Together Team Leader

Since the last edition of Agent Update we have said goodbye to some of our WT members who have moved on for various reasons and we thank them for their past support and contributions. During the same time we have also gained some new members and would like to welcome them to the WT community.

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