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## Welcome

### Introduction

Welcome to the 2nd Agent Update Self Assessment (SA) Special. Last year's edition proved so popular we thought we would again bring together the products we have designed especially for tax agents, to help you prepare for the 31 January filing date.

In this edition you can read about the new YouTube videos added to the HMRC YouTube channel, and find out more on the agent toolkits that have been refreshed to help you.

As you would expect we have a range of Talking Points meetings arranged and tailored towards SA. If you have not taken part in one why not give them a try to see how they can help.

There is also a section promoting other support available, from the Agent Account Managers Service to setting up a budget payment plan.

I do hope you find something to help you and your clients "do it right online".

For email reminders about future Agent Updates [sign up to receive email reminders of future issues of Agent Update](#).

If you have any comments about Agent Update, please [contact Peter Smith](#).

### In this edition you will find:

#### Talking Points

Find out how to take part in a series of SA related sessions.

#### Toolkits

Which of the toolkits will you be using this year?

#### YouTube

Read about HMRC's YouTube channel and see what it offers.

#### Other Support

More services that are there to help you help your clients.



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## Talking Points

Agent Talking Points are weekly online digital meetings for tax agents and advisors, with HMRC experts on hand to answer questions.

They last for around an hour and in the run up to the 31 January 2018, we will focus on topics which could help you with your clients' returns.

These digital meetings have proved popular in the past so please register early to make sure you get a place.

Subject	Date	Time and registration
<b>Basis Periods</b> - looking at commencement years, accounting dates, and changing from sole trader to partnership.	05 Jan 2018	11am to midday <a href="#">Reserve your place</a>
<b>Trade Losses</b> - find out about the different reliefs available.	05 Jan 2018	1pm to 2pm <a href="#">Reserve your place</a>
<b>Business Expenses for the Self-Employed</b> - looking at what is and is not classed as an allowable business expense.	08 Jan 2018	12.30pm to 1.30pm <a href="#">Reserve your place</a>
	09 Jan 2018	12.30pm to 1.30pm <a href="#">Reserve your place</a>
<b>Capital Allowances and Vehicles</b> - find out about the rules for cars.	12 Jan 2018	11am to midday <a href="#">Reserve your place</a>
		1pm to 2pm <a href="#">Reserve your place</a>

Subject	Date	Time and registration
<b>Business Expenses for the Self-Employed</b> - looking at what is and is not classed as an allowable business expense.	15 Jan 2018	12.30pm to 1.30pm <a href="#">Reserve your place</a>
<b>Capital Gains Tax (CGT) treatment of compensation</b> - looking at when compensation can be subject to CGT.	16 Jan 2018	1pm to 2pm <a href="#">Reserve your place</a>
<b>Basis Periods</b> - looking at commencement years, accounting dates, and changing from sole trader to partnership.	17 Jan 2018	11am to midday <a href="#">Reserve your place</a>
<b>Trade Losses</b> - find out about the different reliefs available.	17 Jan 2018	1pm to 2pm <a href="#">Reserve your place</a>
<b>Income from Property</b> - looking at claiming expenses and other reliefs on property.	19 Jan 2018	11am to 12:15pm <a href="#">Reserve your place</a>
		2pm to 3:15pm <a href="#">Reserve your place</a>
<b>The Requirement to Correct, and other offshore tax developments</b> - looking at how HMRC is planning to reduce offshore non-compliance.	23 Jan 2018	1pm to 2pm <a href="#">Reserve your place</a>



# Agent Update

Self Assessment Special  
Agents and HMRC working together January 2018

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Subject	Date	Time and registration
<b>Capital Allowances and Vehicles</b> - find out about the rules for cars.	24 Jan 2018	Midday to 1pm <a href="#">Reserve your place</a>
<b>Negligible Value Claims and Share Loss Relief</b> - looking at certain conditions that must be met for your clients to claim that an asset has become of negligible value.	25 Jan 2018	Midday to 1pm <a href="#">Reserve your place</a>
<b>Disguised Remuneration</b> - looking at how to settle your tax affairs if you are an employer.	30 Jan 2018	Midday to 1pm <a href="#">Reserve your place</a>
<b>Income from Property</b> - looking at claiming expenses and other reliefs on property.	31 Jan 2018	11am to 12:15pm <a href="#">Reserve your place</a> 2pm to 3:15pm <a href="#">Reserve your place</a>

You can [catch up with previous Talking Points](#) meetings which we have recorded for you.





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## Agent Toolkits

The deadline for online submissions of 2016-17 SA returns is approaching.

We would like to take this opportunity to show you our Top 5 most downloaded SA related agent toolkits.

They have been tailored to support you by addressing the most common errors seen from previous years, and set out mitigating steps you can take to avoid those errors.

### Property Rental

Contains comprehensive sections that address property income receipts, deductions and expenses, reliefs and allowances and a general section that covers areas such as rental business losses.

### Capital v revenue expenditure

Contains comprehensive sections that address acquisition, improvement and alteration of assets, legal and professional fees, finance costs, IT costs and corporate intangible assets.

### Income Tax losses

Contains comprehensive sections that address availability and use of trade losses, capital losses and partnership Losses.

### Capital Gains Tax for land and buildings

Contains comprehensive sections that address disposals, valuations, expenditure and reliefs such as Private Residence Relief, Gift Relief, Roll-over Relief, Incorporation Relief, Entrepreneurs' Relief and Reinvestment Relief.

## Capital Allowances for plant and machinery

Contains comprehensive sections that address acquisitions and disposals and non-business use and cars; a significant area of error in some returns.

Make sure you are equipped with these [toolkits](#) to help you get things right first time around.





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## HMRC YouTube

Did you know HMRC has its own [YouTube channel](#)?

We have recently updated our range of [SA videos](#) specifically to help you as you complete your clients' tax returns by 31 January 2018. These bite size videos were produced to help simplify the areas where most people have issues.

### [Help with online Security](#)

This video outline's HMRC's security arrangements for our online services.

### [Calculating motoring expenses](#)

This video explains how to calculate motoring expenses for your tax return, including the "flat rate" and "actual cost" methods.

### [Expenses if you are self-employed](#)

This video show you where and how to record your business expenses, with information on what records to keep and what expenses are allowable.

### [Your income from property tax return](#)

This video shows how and where to show property income on your SA tax return.

### [Viewing your calculations](#)

This video explains your Self Assessment calculation, including information on payments on account and how the calculation is worked out.

Why not [subscribe to the HMRC YouTube channel](#)?





## Agent Account Managers (AAMs)

AAMs provide a service to help resolve client-specific issues. The AAMs act as an intermediary between agents and HMRC where the normal communication channels have broken down.

During the 2017 SA peak period the top 3 issues the AAMs dealt with were:

- **SA Correspondence:** Progress chasing forms SA400/SA1 and repayments made by tax return
- **PAYE Correspondence:** Progress chasing repayment requests made by tax return
- **Agent Maintainer:** Progress chasing form 64-8 authorisation.

The majority of issues were in relation to correspondence progress chasing repayments or registrations.

During the SA peak period, processing timescales may be affected. If you have submitted a repayment request by tax return please allow additional time for us to deal with your request.

To use the AAM service you need to:

- [complete the online registration form](#)
- hold [64-8](#) authority to act on behalf of your client
- demonstrate you have attempted to resolve the issue through normal HMRC channels.

For more information about the AAM service, please visit the GOV.UK webpage [Agent Account Managers in HMRC](#).

## Agent Email Service

Did you know that you can sign up to receive email alerts from us on topics that are relevant to the agent community? We will tell you about news from across HMRC, joint consultations and updates on Talking Points.

To register please make sure you fill in the box at the foot of the [Agent Update registration page](#).

## Agent Forum (AF)

The new AF service launched in July 2017 has a dedicated section, specifically for HMRCs SA18 End of Year Filing (EoY) support programme for small businesses and agents.

It will:

- allow agents to post widespread issues and technical queries
- provide notices and announcements related to SA EoY 2016/17
- links to guidance content on GOV.UK.

The service is only available to registered members of a Professional Body (PB).

It is hosted in a private area solely for agents on the Small Business Forum (SBF).

And you must first be enrolled on the SBF (**step 1** on page 7) in order to access the AF (**step 2** on page 7).



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If you are a member of a PB, but don't currently have access to the service, please follow the two stage process procedure below:

### Step 1

Visit the GOV.UK webpage [WebChat community](#)

Click on "Register" in the top right hand corner of the page.

Read and (if you are content) click "I agree to these terms".

Complete the following details:

- user (your forename and surname)
- email address (please use your assigned work email address that identifies your firm/organisation, or the email address you have used to register for Digital Working Together if so registered)
- create and confirm a password
- press submit.

### Step 2

Once you have done step 1, you then need to request access to the private AF. You do this by emailing [agentforum.wt@hmrc.gsi.gov.uk](mailto:agentforum.wt@hmrc.gsi.gov.uk) with the following identity information:

- your forename and surname
- confirmation of assigned work email address
- the name of your firm/organisation
- the name of your professional body/bodies
- your PB registration number/reference.

Once you have emailed HMRC, they will contact you to confirm your acceptance.

Having been given access to the AF you can use this dedicated SA18 service with the full range of opportunities available.

## Paying HMRC

### Budget payment plan

Did you now that HMRC offers a 'budget payment plan' for customers to make regular payments in advance? They must be up to date with all previous SA payments.

The payment plan allows customers to:

- decide how much to pay each week or month
- stop paying for up to 6 months.

If the total paid during the year doesn't cover the bill in full, the difference must be paid by the [payment deadlines](#).

### Paying HMRC by personal credit card

From 13 January 2018 HMRC will no longer be accepting payments made from personal credits cards.

HMRC is only allowed to accept credit card payments on the basis that there is no cost to the public purse, and the EU Payment Services Directive 2, which comes into effect on this date, prohibits merchants (including HMRC) from recharging associated fees back to customers.

Corporate, business and commercial credit cards are not affected by this change and HMRC will continue to accept personal and commercial debit cards.

Customers will continue to have alternative payment options including:

- Direct Debit
- Faster Payment
- BACs
- Debit card
- CHAPs.



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Details of ways to pay SA can be found on the GOV.UK webpage [Pay your Self Assessment tax bill](#).

If you are aware of any clients who currently pay HMRC using a personal credit card please would you bring these changes to their attention.

Customers who are having difficulty making payment should [contact HMRC](#) as soon as possible.

#### [Payment Reference Numbers](#)

Agents should remind their customers to use their Unique Taxpayer Reference (UTR), which is 10 digits long and ends in the letter K, when making payment. Customers should not use their Personal Tax Account ID (as happened last year) or any other reference as this will lead to a delay in allocating their payment and HMRC may contact them unnecessarily.

#### [Preparing for the transition to Making Tax Digital for Business \(MTDfB\)](#)

Although the pace of mandation of MTD for income tax has been slowed, we are continuing to implement the changes on a voluntary basis, which is an important step to help prepare for mandation in the future.

We told you in [Agent Update 63](#) (page 14) that we are working with volunteer agents and their client's on testing the MTDfB service for Income Tax and National Insurance. That work is progressing well. The most important step you can take to help your clients get ready for MTDfB is to make sure they are keeping digital records. If they are not already doing that you need to think about how and when they can start. If you and your client already use a software product to keep digital records for income tax, you should speak to your provider to find out when the product will be ready for MTDfB.

More information will be published on GOV.UK as the pilot is expanded.

#### [SA Documents to support loan and mortgage applications](#)

From the 5 September 2017, HMRC changed the way they deal with requests for copies of the SA Tax Calculation (sometimes referred to as the SA302). HMRC no longer issue paper copies of the tax calculation if the SA return has been filed online. There are exceptions, for example, if the mortgage provider is not on the List of Lenders who accept self-serve copies.

HMRC suggest that if:

- a Lender refuses to accept a self-serve copy, agents should check if they are on the List of Lenders. If they are, go back to the Lender with the list as evidence that they will accept self-serve copies
- agents are having problems printing from their commercial software, they should contact their software provider for assistance
- another third party requires a copy of the tax calculation, please check if they accept a self-serve copy.

**Note:** it is not a requirement to have:

- a HMRC covering letter with the tax calculation
- 'SA302' on the calculation printed from commercial software.

A list of lenders who will accept self-serve copies can be found in the HMRC's guidance, [Mortgage providers and lenders who accept a SA302 tax calculation and a tax year overview](#).

#### [SA: HMRC Manuals](#)

Public access to SA guidance used internally by HMRC.





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## SA Repayments

HMRC normally issue SA repayments within 2 weeks. However we monitor all online transactions and have measures in place to protect you against fraud. This may cause a slight delay in the repayment being issued.

Please allow up to 4 weeks before contacting HMRC for an update about a SA repayment.

For online help and support, please visit GOV.UK webpage [Self Assessment: general enquiries](#).

## Tell HMRC about a Student Loan in your SA return

Complete the Student Loan repayment section of your SA return if the Student Loans Company has said repayments were due to start on or before 6 April of the year you are completing your client's return for.

### Completing section 2 "Tell us about you" or "Box 1" of a paper return

Select 'Yes' then choose the correct plan type or add an 'X' to box 1 of the paper return.

### Completing section 4 "Fill in your return" or "Box 2" of a paper return

Enter the total Student Loan amounts that have been deducted through employments. If your client had deductions in more than one job, make sure you add all deductions together. You will find this information on a P60 or payslips. Clients can also find the information on their Personal Tax Account.

If you have checked and you know that the SA student loan charge is higher than the loan balance then you can contact us.

More information on how to tell HMRC about a student loan in your SA return can be found on the GOV.UK webpage [Tell HMRC about a Student Loan in your tax return](#).

## Do you read the [HMRC Tax agent blog](#)?

It is an informal weekly post delivering short succinct information to agents.

We cover a variety of subjects, some tied in with the tax year: SA in December and January and generic tax information specifically for agents as well as articles on [Cyber security](#) and Talking Points.

Why not take a look, join in the conversation, and [sign up for updates each time a new blog is posted](#).

## [Self Assessment](#)

Further links to HMRC help and support.