Keeping you informed

Introduction
Welcome to Agent Update 67. In this issue you can read about, settling disguised remuneration tax avoidance schemes, preparing for the Customs Declaration Service and tax planning for owners of woodlands.

The Working Together section includes the latest updates from the Agent Account Managers and the Agent Forum.

You can continue to help us improve Agent Update by sending your feedback to the Agent Update mailbox.

Stay up to date with Agent Update by registering for our email reminder service and get an email to your inbox as soon as the latest issue is published.

Tax
Find out about the latest developments and changes to UK tax.

HMRC service
Details of new consultations, HMRC’s responses and changes to its service and guidance.

Talking Points
The latest news, comments and future webinars.

Working Together
Latest updates from HMRC’s partnership work with the main agent representative bodies. There’s also an update on our new podcasts.

This month’s top articles
Requesting a copy of your client’s Unique Taxpayer Reference (UTR)
UTRs are vital, keep them secure.

Postgraduate loans
A new student loan product.

Requirement to Correct
An update to HMRC’s requirement to correct guidance on GOV.UK.
A reminder for UK storage businesses to apply for the Fulfilment House Due Diligence Scheme (FHDDS)

Businesses in the UK that store any goods imported from outside the EU that are owned by, or on behalf of someone based outside the EU, must apply for approval by HMRC, if those goods are offered for sale in the UK.

The 30 June 2018 deadline has now passed for existing fulfilment businesses to apply for the FHDDS. Businesses that are required to apply but have not yet done so should apply as soon as possible. HMRC may charge escalating penalties for late applications.

Businesses that started trading on or after 1 April 2018 need to apply on or before 30 September 2018.

HMRC will check applications to make sure that fulfilment businesses are ‘fit and proper’ to be on the register, before they are approved. If a business meets the criteria of this scheme but does not have approval from HMRC, they will not be allowed to trade as a fulfilment business from 1 April 2019 and risk a £10,000 penalty and a criminal conviction.

More information, including how to register, can be found on the Apply for the Fulfilment House Due Diligence Scheme webpage on GOV.UK.

Woodland owners: tax planning

The government introduced the Conditional Exemption Tax Incentive Scheme to preserve and protect national heritage for the benefit of the public. This offers landowners, including owners of woodland sites, conditional exemption from Inheritance Tax (IHT) providing certain criteria are met.

There are a number of reliefs/exemptions from IHT for owners of woodlands, these include:

- **Business Property Relief**: 100% relief from IHT against the value of the timber and the land on which it stands. There are no ongoing conditions to meet after the date of transfer/death. However, it is only available to owners of commercially managed woodland who can demonstrate there was a business in place to exploit the woodland (selling timber etc.) at the date of transfer/death and for at least 2 years before that

- **Woodlands Relief**: available to all woodland owners regardless of whether they commercially exploit the woodlands or not. If claimed, no IHT is charged on the timber (but it still is on the underlying land) until the new owner sells or transfers it. If they do, they may have to pay an IHT charge at that point

- **Conditional Exemption**: may also be available to all woodland owners. If the claim is successful, no IHT is due on the timber and underlying land but owners have to demonstrate that the woodland is of historic, scenic or scientific importance. The new owner has to keep the woodland in good order and allow the general public a reasonable degree of access. Failure to meet these conditions or a sale or transfer may trigger an IHT charge.

Find out if your clients can get relief from IHT because they own a woodland at Woodland Owners: tax planning webpage on GOV.UK.

Disguised remuneration

Settling disguised remuneration tax avoidance schemes before the 2019 loan charge arises

HMRC have recently updated the payment terms for settling disguised remuneration avoidance schemes before the loan charge arises in 2019. Individuals with current year expected income of less than £50,000, who are no longer engaging in avoidance, can agree an instalment plan of up to 5 years without having to provide detailed supporting information when they settle with us before the loan charge. These terms are only available for settling disguised remuneration schemes ahead of the loan charge.
Clients with higher incomes, or those who need a longer period can still agree instalment plans but will need to provide more detailed supporting information. For more information HMRC have just published our latest Spotlight on Disguised remuneration: schemes affected by the loan charge.

You can still register your clients for settlement but you need to provide all of the information required by HMRC by 30 September 2018. Get in touch with your current HMRC contact or email us at:
- cl.resolution@hmrc.gsi.gov.uk  for contractor loan schemes
- ca.admin@hmrc.gsi.gov.uk  for all other disguised remuneration schemes.

Preparing for the Customs Declaration Service (CDS)
If a client makes customs declarations for goods imported from and exported outside the EU through Customs Handling of Import and Export Freight (CHIEF) system or a software provider you will need to prepare for the transition to the new CDS system. HMRC will contact your client if they are in the group of importers who will be using CDS from August 2018. You do not need to do anything if HMRC does not make contact.

If you use a software application to make declarations and want to start using CDS from November 2018 for imports, your software provider or in-house software team will need to update their application so it is compatible with CDS.

CHIEF will continue to run throughout this period. If you import and export, you may need to use both CHIEF and CDS for a short period of time. To find out more about preparing for CDS, visit the Customs Declaration Service webpage.

Class 2 National Insurance Contributions (NICs) amount omitted/incorrect on Self Assessment (SA) calculation
If the Class 2 NICs amount shows ‘Not Available, check help’ on the online SA tax return, this may be because:
- your client has not registered to pay Class 2 NICs. You can register your client online
- you are trying to complete your client’s return between 2am - 5am (when this facility is unavailable).

If the Class 2 NICs amount shows as ‘£0.00’ this may be because of one of the following reasons:
- your client has not registered to pay Class 2 NICs. You can register your client online
- your client may have paid the maximum Class 2 NICs due
- your client may have received certain benefits resulting in no Class 2 NICs liabilities
- your client may be paying Class 2 NICs in a different way e.g. if they were abroad.

If you think the Class 2 NICs amount is incorrect this maybe because:
- your client started working for themselves after 6 April or stopped before 5 April of the tax year. Your client will need to update their self-employment details.

Please note, where the Class 2 NICs amount has been updated allow 72hrs for this to be displayed.

If your client has stopped trading as a sole trader you can notify us on the GOV.UK webpage Stop being self-employed.
New from 6 April 2019 - Postgraduate Loans (PGL)

The Department for Education have launched a new Student Loan product known as PGL.

The earliest individuals can start repayment of PGL is April 2019 through Pay As You Earn (PAYE) or April 2020 through SA.

If your client has a PGL:
- HMRC will send their employer a new Postgraduate start notice (PGL1) to ask them to start taking PGL deductions
- HMRC will send their employer a new Postgraduate stop notice (PGL2) to ask them to stop taking PGL deductions
- employers will collect this through the normal PAYE process
- individuals may also be liable to repay a Student Loan Plan Type 1 or 2 concurrently with PGL. HMRC will let their employer know this by continuing to send the normal Student Loan start (SL1) and Student Loan stop (SL2) notices as well as PGL1s and PGL2s.

HMRC are working with software developers to finalise the technical specifications. More information on this product will be included in Agent Update 68.

PAYE Settlement Agreement (PSA) and Scottish Income Tax

Do you or your client’s currently submit PAYE Settlement Agreements, or plan to do so in the future? The PSA1 form that employers complete to submit a PSA will be changing for the 2018 to 2019 tax year.

This is to incorporate the rates and threshold changes for Scottish Income Tax.

When completing a 2018 to 2019 PSA1 form, you must confirm whether any expenses or benefits are for a Rest of the UK (rUK) taxpayer or a Scottish taxpayer. This will enable you to provide HMRC with accurate PSA details for all your employees.

Changes in how National Minimum Wage (NMW) penalties apply to employers who have staff transferred under Transfer of Undertakings (Protection of Employment) (TUPE) rules

HMRC has changed its approach to charging penalties when enforcing NMW where there has been a transfer of staff from one employer to another under TUPE Regulations 2006 provisions.

Since 2 July 2018, where TUPE applies, all NMW liabilities, including the full penalty amount are applied to the new employer.

HMRC previously charged the former employers all, or part of the penalties where they were triggered by arrears that accrued before workers were transferred under TUPE provisions.

Further information on TUPE can be found on the Acas website.

More on enforcement of the national minimum wage including penalties can be found on the GOV.UK website.

Completing an Earlier Year Update (EYU) in respect of Employee’s National Insurance Contributions (NICs)

We have recently amended the guidance on GOV.UK to Fix problems with running payroll. The new guidance makes it easier to understand when completing an EYU which includes a negative amount of Employee National Insurance.

The new guidance explains that if the difference is negative (because you deducted or reported too much National Insurance), you also need to set the ‘NIC refund indicator’ to:
- ‘Yes’ if you have refunded an employee or no refund was due
- ‘No’ if an employee is still owed a refund (for example because they have left employment with your client).
Who will pay Welsh rates of Income Tax?

In case you missed Agent Update 66, as part of our work to implement the Welsh rate of Income Tax, HMRC will identify Welsh taxpayers based on information within our systems.

A taxpayer who is resident in the UK for tax purposes and has their sole or main place of residence in Wales for more of the tax year, than in any other part of the UK, will be a Welsh Taxpayer and will pay the Welsh rates of Income Tax. Individuals in PAYE will have the letter ‘C’ (Cymru) as a pre-fix on their PAYE coding notice. Welsh taxpayer status will apply for the whole tax year.

Individuals should inform HMRC of any changes to their address by accessing the Personal Tax Account.

For more information on these changes visit the Welsh Government website.

Upcoming registration deadline for some trusts with new liabilities

If your client has a trust with a new liability for Capital Gains Tax or Income Tax for the tax year 2017 to 2018 and it is not already registered on the Trust Registration Service, then it must be registered by 5 October 2018.

For more information on how to do this, see Register your client’s trust.

Corporation Tax

Requesting a copy of your client’s Unique Taxpayer Reference (UTR)

Every year HMRC receives a large number of phone calls from agents and companies asking for the Company Tax UTR.

UTRs are vital for:
- you and your clients to do business with us
- signing up for our online services
- filing a tax return.

Dealing with these calls takes up a lot resource and for security reasons we are unable to provide this information over the telephone.

HMRC issues a UTR to all new companies upon registration. In future, if your clients register at Companies House using the Set up a private limited company webpage on GOV.UK, they will be able to see their UTR online. The UTR will be available once the registration details have been passed to HMRC.

It is important that the UTR is kept secure and is quoted every time you contact us. Please ask your clients to pass their UTR on to you and to also keep a note of it themselves.

If a client loses their UTR they can find it in their Business Tax Account, if they have registered for our online services. The UTR is also found on form CT41G or other letters we have sent them.

If a client has not registered for our online services, or is still unable to find their UTR, the fastest and most effective way to request it is through the Ask for a copy of your Corporation Tax UTR webpage on GOV.UK.

We will then post a copy of the UTR to the company’s registered office address.

Corporation Tax: Indexation Allowance for disposals of assets after December 2017

From December 2017, the indexation allowance that can be deducted when calculating a chargeable gain on the disposal of an asset by a company has been frozen. Expenditure on the acquisition or improvement of assets incurred on or after 1 December 2017 will no longer attract any indexation allowance. For expenditure incurred before December 2017, the amount of any allowance on assets disposed of after that date is only calculated up to December 2017.

Tables of indexation factors to be used in calculating the allowance can be found on the Corporation Tax on chargeable gains: Indexation Allowance rates webpage on GOV.UK.

Further help on how to calculate chargeable gains to be included in a company’s corporation tax return is available in the Chargeable gains for companies agent toolkit.
The most common reason being tax relief claims for expenses, where the claim covers several years. If HMRC does need to issue multiple years at once, each years results will usually be carried forward into the next calculation. The final result is the overpayment or underpayment on the most recent tax year. You can see which years have been carried forward by looking at the ‘Your Tax History’ section of the P800.

Spotlights
Find out about the latest tax avoidance schemes that we are currently warning tax agents about.

HMRC is committed to treating all customers fairly and even-handedly. Find out about HMRC’s approach to tackling tax avoidance, how to report a tax avoidance scheme and further information about our compliance work on GOV.UK.

VAT Notices
The following notices have been issued since Agent Update 66 was published:

VAT Notice 700/22: Making Tax Digital for VAT
This notice explains the rules for Making Tax Digital for VAT and about the digital information you must keep if they apply to you.

VAT Notice 700/22: Making Tax Digital for VAT
See all the VAT Notices listed numerically.

Updated Requirement to Correct (RTC) guidance published
You may recall Agent Update 64 contained information on HMRC’s RTC. Under RTC individuals are obliged to disclose unpaid tax on:

• assets, income and activities in other countries
• transfers from the UK to other countries.
RTC applies to non-compliance committed before 6 April 2017 in relation to Income Tax, Capital Gains Tax and Inheritance Tax.

It creates an obligation for anyone with undeclared UK tax liabilities to disclose them by 30 September 2018 or face higher ‘failure to correct’ penalties. This includes offshore matters or transfers.

There are limited circumstances in which HMRC will allow some information to be provided after 30 September 2018 without incurring Failure to Correct (FTC) penalties. These are:

• HMRC has been notified of the intention to make a disclosure by registering through the Digital Disclosure Service (DDS) for the Worldwide Disclosure Facility (WDF). This must be done before midnight 30 September 2018. If the disclosure process is then completed fully and accurately within the 90 day time limit required by WDF FTC penalties will not be charged.

Or

• where behaviour that led to the inaccuracy was deliberate, CDF1 should be emailed to HMRC before midnight 30 September 2018 to declare the intention to disclose offshore tax non-compliance through HMRC’s Contractual Disclosure Facility (CDF). The FTC penalties will not be charged if the outline disclosure is submitted within the 60 day time limit required by CDF and the individual continues to comply with the CDF process.

Or

• If HMRC is already undertaking an enquiry into an individual’s tax affairs, by informing the enquiry officer of the intention to make a disclosure on or before midnight 30 September 2018. The FTC penalties will not be charged if the outline disclosure is submitted by midnight 29 November 2018 provided the individual then continues to co-operate with the enquiry.

RTC guidance has been updated to clarify this.

Further Information

You can:

• read the GOV.UK webpages Requirement to Correct tax due on offshore assets and Worldwide Disclosure Facility: make a disclosure

• watch a recording of Talking Points webinars What is the Worldwide Disclosure Facility (WDF)? or An update on the Requirement to Correct and other offshore tax developments.

Providing The Pensions Regulator (TPR) with false information

TPR will target employers across the UK suspected of providing false or misleading information about how they are meeting their automatic enrolment duties, with short notice inspections.

It is an offence for employers to provide TPR with false information on their declaration of compliance. There are tell-tale signs indicating an employer might not be telling the truth.

The latest round of spot checks begins this summer and continues into the autumn. This exercise will also target employers who are still non-compliant, despite penalty action. A small number will also be selected at random by TPR.

The vast majority of employers are meeting their responsibilities and automatic enrolment is now business as usual. But where employers fail to comply with the law, TPR will use its full range of our powers to ensure employees get the pensions they are due.

section ends
**Agent Toolkits**

HMRC have [20 agent toolkits](#) for you to download and use. They are a free online resource aimed at helping you avoid the most common errors we see in returns filed by agents.

Each toolkit is checked and refreshed regularly by our experts to make sure they reflect any changes arising from the relevant Finance Act.

In each toolkit you will find a checklist of the key issues to look out for, with links to online guidance for further information.

Take a look at the toolkits that have had a refresh since the beginning of July:

- [HMRC capital v revenue expenditure toolkit](#)
- [HMRC business profits toolkit](#)
- [HMRC company losses toolkit](#)
- [HMRC inheritance tax toolkit](#)

The business profits toolkit contains a new section dedicated to Construction Industry Scheme (CIS). The section covers subcontractor registration and CIS payments and deductions.

The company losses toolkit contains 10 new risks covering carried-forward losses.

Keep up to date with any changes to the tax agents toolkits, by subscribing to email alerts for tax [agent and adviser guidance](#).

**Improving content ‘findability’**

HMRC’s GOV.UK team is working to improve the ‘findability’ of over 7,100 pages of guidance published on GOV.UK.

The page titles, summaries (the bit that appears in search results) and format of the pages are being transformed to make them easier to find.

As an example, the page previously titled ‘Agent digital meetings, webinars and videos’ described the products rather than the subject matter. The page is now titled Help and support for tax agents and advisers, which should better match the key words and phrases used to search for the content that page contains.

The format of the page was also transformed, providing further navigation links within the page itself. The content is now easier to navigate, particularly for smartphone and tablet users.

More recently we have been working on a similar transformation of the Customs Information Papers and VAT Notices - transforming the titles of these pages to help new and existing users of these products to find the guidance they need more easily.

**Consultations open**

**Draft legislation: oil and gas taxation - investment and cluster area allowances**

This consultation will be of interest to oil and gas companies operating in the UK and on the UK Continental Shelf (UKCS).

This consultation closes at 11:45pm on 31 August 2018.
Changes to the frequency of oil and gas official statistics
This consultation invites views on the frequency of HMRC’s official statistics of revenues from oil and gas production and analysis of Petroleum Revenue Tax assessment data.
This consultation closes at 11:59pm on 31 August 2018.

Amending HMRC’s civil information powers
This consultation comments on the relevance of some of the information powers enacted by schedule 36 of the Finance Act 2008, and on potential improvements.
This consultation closes at 11:45pm on 2 October 2018.
Agent Update 67 contains all new open consultations and a summary of responses available when this issue was being published, but please check for any publication that have subsequently been issued.

Consultation outcomes
Rent a room relief
Allowing Entrepreneurs’ Relief on gains made before dilution
Zero emission capable taxis: Vehicle Excise Duty rates
Taxing gains made by non-residents on UK immovable property
Simplifying the Gift Aid donor benefits rules: further consultation
Corporate interest restriction - consultation on leases
Plant and machinery lease accounting changes
Making Tax Digital: interest harmonisation and sanctions for late payment
VAT and Vouchers
Extension of offshore time limits

Extension of security deposit legislation
Gaming Duty - review of accounting periods
Tax avoidance involving profit fragmentation
Capital Gains Tax: Payment window for residential property gains

Contact
HMRC working with Tax Agents Blog
The blog provides another channel to communicate about:
• joint HMRC and agent consultations
• improvements to HMRC services by working together
• news and updates that are agent specific
• 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 publicity campaigns. Follow us on Twitter @HMRCgovuk.

section continues>
Complain to HMRC
To make a complaint against HMRC on behalf of your client you must be appointed as their Tax Advisor.

Employers need to register for email alerts
As HMRC moves rapidly down the digital road, it is becoming more apparent that the days of paper mailings are numbered. It is important agents encourage employers to register for email alerts so they are aware of the latest coding changes and important information that is published on the Government Web pages.

Where’s My Reply?
Find out when you can expect to get a reply from HMRC to a query or request you have made. There is also a dedicated service for tax agents to:
- register you as an agent to use HMRC Online Services
- process an application for authority to act on behalf of a client
- amend your agent details.

Start using Where’s My Reply? for tax agents

Online
Future online services downtime
Information is available on any downtime that may affect the availability of HMRC’s online services. Please note this 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, providing regular updates on scams we are aware of. If you have any concerns regarding the authenticity of any emails received from HMRC, see the online security pages for agents.

Phishing emails and bogus contact: HMRC examples
A new type of phishing scam regarding 'Tax Returns', which is being circulated in high volumes, has been added.

Manuals
Recent Manual updates
You can check the latest updates to HMRC manuals or subscribe to automatic notification of changes.
Publications

Employer Bulletin
The latest edition of Employer Bulletin is now available and 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 alerts.

HMRC: Trusts and Estate newsletters
The latest edition provides more information about the Trust Registration Service and the penalty regime.

National Insurance Services to Pensions Industry: countdown bulletins
Countdown Bulletin 32: February 2018 has been added to this collection. This publication provides important guidance and information to pension scheme administrators about the end of contracting-out.

Pension schemes newsletter 97: March 2018
This newsletter is published by HMRC’s Pension Schemes Services to update stakeholders on the latest news for pension schemes.

Revenue and Customs briefs
These are bulletins announcing changes in policy or setting out the legal background to an issue. They generally have a short lifespan, as announced changes are incorporated into permanent guidance and the brief is then removed.

section ends
Talking Points

During June and July 2018 we delivered a total of 21 live Talking Points webinars with over 8,500 agents attending.

The most popular subjects were:

- Making Tax Digital for VAT, where we delivered 3 webinars to a total attendance of 2,521 agents
- Income from Property, where we delivered 3 webinars with a total attendance of 1,748 agents.

Other popular subjects included: Inheritance Tax - enveloped UK residential property and related finance; and, an introduction to the Enterprise Investment Scheme.

Below are a few comments that you have made about the webinars:

“Detailed and structured and will help you understand the topic”

“Top rate presentation with clear and relevant examples”

“The Webinar helped to outline upcoming changes to the MTD and update the information required for the changeover in 2019”.

Have you wanted to join one of our Talking Points webinars, but the times did not suit your busy schedule? We record our webinars and share the link to register and view as soon as it becomes available. You can find a list of our recordings on our webpage on GOV.UK.

During August and September we will be delivering Talking Points webinars on various topics including:

- Income from Property
- National Minimum Wage: common errors made by employers
- Capital Gains Tax: Aspects of Private Residence Relief.

If you are interested in any of our webinars, please remember to reserve your place. Did you know you can find out about the latest Talking Points meetings by signing up to our email alerts or by visiting the Tax Agent blog?
New podcasts for agents and businesses

It can sometimes be challenging to stay up to date, so HMRC are trialling a series of regular podcasts to help keep you in the know, while you are on the go. The trial will be starting soon and will consist of a first launch of three weekly 15 minute podcasts which you will be able to access on desktop or mobile device.

The podcasts will cover relevant topics for agents and businesses, starting with Making Tax Digital for Business with Heather Elliott (Customer Readiness & External Stakeholder Team), Payroll with Sharon Brandon (Process delivery and Resolutions) and a news roundup.

You will also have the chance to feed into these podcasts, as HMRC will be reaching out to agents for questions to ask our expert speakers. The audio files will be available on GOV.UK and popular podcasting directories, so you can listen to them at your own leisure.

The podcasts are the newest addition to HMRC’s agent communications, running alongside our webinars.

Agent Forum (AF) Update

Just over a year ago, in July 2017, we launched the AF - a website dedicated to identifying, discussing, and solving HMRC issues tax agents are facing.

Since its release, nearly 700 agents have registered, around 500 issues have been raised (and cleared), and over 2,400 messages have been posted.

On the AF, members will find the following services for agents:
1. Pink Zone - A dedicated section to alert forum users of HMRC service updates
2. Yellow Zone - A dedicated announcements section where topical messaging is available
3. White Zone - The posting of widespread issues by agents, moderated daily by Issues Resolution Managers.

How do I sign up?

As we are in the private beta test and learn stage, we have been rolling out the AF slowly so we can test different approaches and get feedback from users. Therefore, membership is currently restricted to members of Professional Bodies (PBs). If you are not a member of a PB and want to be notified of when we expand the AF to all users, please contact the AF mailbox.

If you would like to join the forum, please contact your PB details on page 15 who can provide details of how to register and gain access to the site.

Once you are registered, we will send you an email confirmation including our terms of use policy and a user guide.

The following measures, up to and including June 2018, show how we continue to increase its reach:
- 661 registered agents
- 471 issues (topics) raised - live & cleared
- 2,405 associated posted messages - live & cleared
- 43,750 total AF views.

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AF Priority Issues for resolution

HMRC and PB representatives, continue to identify widespread issues through the Issues Overview Group (IOG). We will set up a bespoke meeting if any identified widespread issues are supported by evidence. Furthermore, we involve Subject Matter Experts from across HMRC to assist with resolution.

Following a bespoke National Insurance Contributions (NICs) Class 2 meeting initiated by the IOG, HMRC have been progressing actions to mitigate errors and reduce problems encountered by agents. These include identifying areas of common error and improving communication on Class 2 NICs. Agents seeking the latest information or wishing to provide evidence to support resolution should access the Class 2 NICs topic on the AF. Further updates on issues regarding Class 2 NICs will also be provided on the AF.

If you want to know more about the issues covered at the IOG, or you want to have your say, please contact your PB. If you are not a member of a PB, please contact the Agent Engagement Mailbox.

Agent Account Managers (AAMs)

AAMs help resolve client specific issues and provide an alternative to the formal complaints process. AAMs can help agents where normal communication channels have broken down and you have not yet raised a formal complaint.

To use this service you need to:

- complete the [online registration form](https://www.gov.uk/guidance/registration-form-for-agent-account-managers)
- hold 64-8 authority to act on behalf of your client
- demonstrate you have attempted to resolve the issue through normal HMRC channels (calling the Agent Dedicated Line/writing in).

AAMs do not give advice on technical matters, or the interpretation of tax legislation and guidance. If you wish to chase progress of an item you can use HMRC’s online service [Where’s My Reply? for tax agents](https://www.gov.uk/guidance/where-s-my-reply-for-tax-agents).

During July 2018 the most common issues were:

- SA Correspondence - Progress chasing letters/forms not processed (including SA302 and R40)
- PAYE Correspondence - Progress chasing letters/forms not processed
- SA Repayment - Progress chasing repayment requests made by return/online/post
- SA Returns - Progress chasing returns submitted by post/online
- Agent Maintainer Issues - Deeds of Assignment rejection/missing 64-8 forms.

For more information about the AAM service, please visit the GOV.UK webpage [Agent Account Managers in HMRC](https://www.gov.uk/guidance/agent-account-managers-in-hmrc).

Agent Services Account

The agent services account is progressing well, ready to support HMRC’s Making Tax Digital for VAT mandation in April 2019.

For now we encourage agents to get a head start by setting up their agent services account and linking their existing clients to that account. For more information, a step by step guide on how to do this is available in [Agent Update 66](https://www.gov.uk/guidance/agent-update-66).

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Broadband vouchers for small businesses worth £3,000 each

The Department for Digital, Culture, Media and Sport is offering businesses up to £3,000 against the cost of full fibre or "gigabit capable" internet connection.

The Gigabit Broadband Voucher Scheme, worth £67 million, supports the cost of installing full fibre broadband connections direct to businesses for the fastest and most reliable gigabit-capable broadband speeds available. One gigabit is the same as 1,000 megabits, so it’s a big leap forward in connection speeds that will benefit businesses into the future.

Businesses can claim up to £3,000 against the cost of full fibre connection, either individually or as part of a group project, with the help of the voucher. Residents can also benefit from the scheme as part of a group project and can claim for a voucher of £500.

How to apply:

The scheme is only accessible through broadband service providers who have registered. Businesses/community groups interested in benefitting from a voucher should:

1. check whether they are eligible for a voucher
2. then check whether there are registered suppliers in the area using the postcode search. (Businesses/community groups can also talk to existing suppliers to see if they are participating in the scheme).

Vouchers are issued to the supplier only to offset the cost of installation to the premises. For full details about eligibility and to read some case studies, go to the Gigabit Broadband Voucher Scheme webpage on GOV.UK.
HMRC emails are changing

Customers and clients who currently receive HMRC help and support emails will notice a slight change in look and style shortly.

From middle of September, HMRC will be moving to ‘responsive’ email templates, which means however you choose to read our emails - on a desktop computer or mobile device, they will look better and be easier to read.

We’ll let you know more when we get closer to the go-live date but for now we’ve included some images of what you can expect.