



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Keeping you informed

Introduction

Welcome to Agent Update 70. Following the successful inclusion of the new Making Tax Digital section in the last edition, we have introduced an EU Exit Section.

Within Making Tax Digital, this month we give you details of new anti-money laundering checks. The Tax section carries updates on RTI payroll submissions and Machine Games Duty.

The Working Together section includes news from the Issues Overview Group.

If you would like an email reminder when each edition of Agent Update is published, please sign up to receive [email reminders](#) of future issues of Agent Update.

We encourage you to continue sending your thoughts and views to the Agent Update mailbox.

If you have any comments about Agent Update please email mailbox.digitalsupport@hmrc.gsi.gov.uk.

EU Exit

Introducing our new EU Exit section.

Tax

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

HMRC service

Details of live consultations and links to responses, changes to HMRC service and guidance.

Making Tax Digital

The latest news on Making Tax Digital.

Working Together

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

This month's top articles

Disguised remuneration loan charge reporting requirements

Settle clients' schemes by 5 April to avoid loan charges.

Taxing non-UK resident's gains on UK land

The key changes to note from 6 April 2019.



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Preparing businesses for EU Exit

We have published our latest letter to UK businesses that trade only with the EU with details of important actions they need to take and changes to be aware of in the event of the UK leaving the EU without a deal. It is our third letter to businesses on preparing for the UK leaving the EU. You may find it useful to read the latest version to help support the businesses you work for and with on their EU Exit preparations.

The letter asks businesses to take a number of actions to prepare for no deal. These include:

- [Registering for an Economic Operator Registration and Identification \(EORI\) number](#) on GOV.UK
- Deciding if they want to hire customs agent to make import and/or export declarations for them, or if they want to make declarations themselves using relevant software
- [Registering for Transitional Simplified Procedures \(TSP\)](#), which is a new process to make importing easier than it otherwise would be for the initial period after the UK leaves the EU, should there be no deal.

There are also important updates on the way businesses trading with the EU pay import VAT and use EU VAT IT systems if we leave with no deal. You can [read the full letter to UK businesses that trade only in the EU](#) on GOV.UK.

These changes do not apply to trade across the Northern Ireland-Ireland land border. We will set out information about the arrangements for trading with Ireland as soon as we can.

New guidance

To support the letter we have published new guides on GOV.UK on:

- [Customs Procedures](#)
- [Moving goods to and from the UK](#)

- [Registering for simplified import procedures](#)
- [VAT IT Systems rules and processes](#).

The guides provide further information explaining what these changes mean for UK businesses that trade with the EU and will be of use to help familiarise yourself with the latest changes. You can find all of the guides published to support the latest letter and the previous letters issued in December and Septembers last year on the [Trading with the EU if the UK leaves without a deal](#) page on GOV.UK.

New 'Prepare your business for the UK leaving the EU' tool and step by step videos

We have published a 'Prepare your business for the UK leaving the EU' tool on GOV.UK to help all UK businesses:

- find out what they need to do to prepare for the UK leaving the EU
- what's changing in their industry
- information on specific rules and regulations.

All businesses need to do is answer 7 simple questions to get guidance relevant to them and their sector. You can access the tool at [Prepare your business for the UK leaving the EU](#).

We have also released new step by step videos to help businesses understand the key changes they'll need to make to continue importing and exporting goods with the EU in a no deal scenario. You can watch [Importing goods from the EU in a no deal EU Exit](#) and [Exporting goods from the EU in a no deal EU Exit](#) on the HMRC YouTube channel.

[section continues>](#)

Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Issuing Self Assessment penalty notices - timings for this year

As part of EU Exit contingency planning, we have decided to make a change to the timings for sending notification of Self Assessment penalties. £100 penalty notices are normally issued in February for individuals in Self Assessment who have not filed their online return on time (by 31 January). This creates considerable demand into our call centres and back offices, as customers contact us to consider their options.

This year, we expect an increased demand in our call centres as the UK leaves the EU, so we intend to delay the issue of these notices to ensure we can provide the best service to our customers. This will release those staff for EU Exit related work.

Individuals who filed late will still be charged the penalty; but the notice will be delivered later than normal. We will issue daily penalties to individuals who have still not filed three months after the deadline, in appropriate cases, at the normal time.

The latest date that the notices will go out is the end of April, but they will go out sooner if the Withdrawal Agreement is agreed.

Training and support for customs intermediaries

In December 2018 HMRC announced an £8 million investment to support the customs intermediaries sector to expand ahead of the UK exiting the EU.

As part of this investment there is still some grant funding available to support training for businesses offering intermediary services or traders looking to complete their own declarations. There is also still funding available to support automation for smaller intermediaries that rely on manual data input.

For information on who is eligible for these grants, and how to apply please see the [Apply for grants if your business completes customs declarations webpage](#) on GOV.UK.

To help ensure training spaces are available for businesses applying for the grants [Strong and Herd](#), 'the manufacturers' organisation [EEF](#) and the [Institute of Export](#) have increased the number of courses they are providing up to March 2019. Businesses interested in finding out more should contact the training providers directly. Other training providers also offer courses on this topic, so businesses are encouraged to look at what is available in order to meet their needs.

section ends





Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Student Loan Notices

To make sure that employees pay the correct amount employers should take appropriate action to start or stop student loan deductions as soon as possible. In addition, employers should:

- check the online notices HMRC sends to employers for student loan start and student loan stop notices
- let us know if the employer or agent email or correspondence address has changed so HMRC letters/emails reach the right person.

New From April 2019

Postgraduate loan (PGL)

[Agent Update 69](#) advised that the Department for Education has launched a new loan product for England and Wales called PGL.

If the employee has a PGL, HMRC will send a:

- PGL1 start notice instructing the employer to start taking PGL deductions when the employee earns above the threshold
- PGL2 stop notice instructing the employer to stop taking PGL deductions.

PGL deductions will be collected through the Pay As You Earn (PAYE) process.

Plan type 1 or 2 may need to be collected concurrently with PGL. HMRC will continue to send an SL1 for a student loan which will detail the correct plan type to use.

We would encourage the employer to:

- ask any new employee to complete the new [starter checklist](#) (which will be available to use from 6 April 19) with all new employees - this includes a new section for PGL
- ask their new employee to check their loan and plan type information online at www.studentloanrepayment.co.uk where there is any doubt
- check the start notice HMRC sends them and update the payroll software if needed.

The payroll software used to send the Full Payment Submission (FPS) to HMRC will be updated to include an additional box for PGL. The completion of this box is mandatory for all employees who are in repayment of PGL.

If HMRC thinks an employee should have had a PGL deduction but the FPS shows a figure of nil, we will send a Generic Notification Service (GNS) message to the PAYE online inbox. The GNS is an advisory message asking to check and, where appropriate, to make the correct deductions from future pay. GNS message prompts are currently used for student loans and where HMRC think the incorrect plan type is being used. More information on GNS messages can be found on the [Student Loan repayments: guidance for employers webpage](#) on GOV.UK.

Sharing PAYE information with Student Loans Company (MFDS)

From April 2019, HMRC will send the student loan repayment information, reported to us on the Final Payment Submission to Student Loans Company more frequently throughout the year. This is known as More Frequent Data Sharing (MFDS). This means that the employee's student loan balance will regularly be updated. There is no action for the employer to take, however, some employees may ask them to check and confirm the information sent to us.

PAYE Desktop Viewer Update

The PAYE Desktop Viewer has been updated to version 2.46. The latest version will accept the new Welsh tax codes from 6 April 2019 and includes the facility for employers to receive the following notifications:

- PGL1-Start notification for Postgraduate Loan
- PGL2-Stop notification for Postgraduate Loan.

If you have not done so already, please [download the updated version](#).

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Workplace Pensions - Contribution Increase

This April will see the start of [increased pension contributions](#) for employers and their staff. The total minimum contribution will rise from 5% total to 8%.

Increasing minimum contributions should be a straightforward task for employers but there are checks they will need to make with their pension and payroll providers to ensure their staff are receiving the correct payments.

The vast majority of employers are successfully meeting their duties however The Pensions Regulator (TPR) will take action where an employer is non-compliant, including failing to maintain the correct contributions.

TPR research shows staff are continuing to save more. Less than 2% of staff in micro, small and medium businesses asked to leave their pension as a result of last year's increases to minimum contributions.

Although it is not a legal responsibility to tell staff about the changes, employers are encouraged to inform them about the increase. TPR and the Department for Work and Pensions advertising encourages staff to keep saving, get to know their pension and appreciate the benefits.

You can find more information about ongoing employer duties and the increase in minimum contributions on [The Pensions Regulator webpage](#).

Parental Bereavement Leave

In [Agent Update 69](#) we advised you that the government is introducing a new workplace right to Parental Bereavement Leave and Pay for parents who lose a child under the age of 18, including those who suffer a stillbirth from 24 weeks of pregnancy.

- The Parental Bereavement (Leave and Pay) Act gained Royal Assent in September 2018. Work is underway to get the regulations ready to be laid before Parliament in 2019, with the intention that they will apply from the common commencement date of 6 April 2020
- Employed parents who lose a child under the age of 18 (or who suffer a stillbirth from 24 weeks) will be entitled to 2 weeks leave. If eligible, the employee will be entitled to statutory parental bereavement pay, paid at the statutory flat weekly rate of £145.18 (or 90% of average earnings, where this is lower)
- The definition of a 'bereaved parent' is guided by the principle that those who are the 'primary carers' of the child should be the focus of the entitlement. In all cases, eligibility will be based on facts that will be clear to both the employee and their employer in order to minimise confusion
- Further details of other aspects of the policy were set out by the Government in its response to the consultation, which can be read [here](#).

The Parental Bereavement (Leave and Pay) Act 2018 applies only to Great Britain. At the current time, no legislation to introduce parental bereavement leave or pay has been introduced in Northern Ireland, therefore, the measure will not apply in Northern Ireland.

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Profit Diversion Compliance Facility

HMRC launched the Profit Diversion Compliance Facility on 10 January 2019.

The facility allows multinational enterprises to submit a detailed report covering any arrangements targeted by the Diverted Profits Tax (DPT). The disclosure must come with a proposal to pay all additional tax due plus interest and, where applicable, penalties.

HMRC will consider the reports and decide whether to accept the proposals or investigate.

Tackling profit diversion is a key priority for HMRC, which is why we have created new teams to investigate businesses using these contrived arrangements.

DPT was introduced in 2015 and is focused on contrived arrangements used by multinationals designed to artificially erode their UK tax base. It aims to ensure that profits taxed in the UK fully reflect the economic activity performed here.

Full guidance is available on the [Profit Diversion Compliance Facility webpage](#) on GOV.UK. More information can also be found on the [Diverted Profits Tax: guidance webpage](#) on GOV.UK.

Reporting Final PAYE submissions

HMRC have published an article in the February 2019 [Employer Bulletin](#) advising employers about reporting their final PAYE submissions and their employee's expenses and benefits for the tax year 2018-19 which ends on 5 April 2019.

There is also an article explaining the situation where a payroll has a week 53, 54 or 56 payment in the year ended 5 April 2019.

RTI payroll submissions

Accurate and timely reporting PAYE in real time is vital to ensure you and your client's employees pay the correct amount of tax and receive the amount of Universal Credit they are expecting. Incorrect and late payroll submissions can lead to increased and unnecessary contact for you from employees.

You can avoid this by taking the following steps:

- Submit your/your client's payroll on or before the employees' pay day with accurate and up to date employee information to avoid delays in matching the payroll information to the correct individual record
- Use the [starter checklist](#) on GOV.UK if an employee does not give you a recent P45
- Provide correct start dates and starter declarations for new employees
- Please ensure that leaving dates are included for employees who leave your/your client's employment
- Should you need to amend the final Full Payment Submission (FPS) for a period of employment, ensure that the amended FPS includes the same leaving date as previously reported. Failure to do so will re-open the employment and can lead to the issue of further codes
- When changing employees' payroll IDs, ensure that the old payroll ID is provided and the change of payroll ID field is completed
- If changing your payroll software, do not include starter information and ensure that the year to date figures are correct. If your new software automatically assigns new payroll IDs, ensure that the old payroll ID is provided and the change of payroll ID field is completed.

Further information on videos and webinars available to employers running payroll can be found on the [Help and support for employing people webpage](#) on GOV.UK.

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Machine Games Duty and Gaming Machines

Machine Games Duty (MGD) is an excise duty charged on games played on a gaming machine, whether of chance or skill, in the UK, where the prize exceeds the cost to play. Your client must register for MGD if they are responsible for premises where machine games are offered for play, or if they are the tenant of a pub with gaming machines. When these circumstances change they must cancel their registration. Once registered they must send in quarterly returns (including nil returns) and pay any MGD due within 30 days of the end of the return period, and they must keep records.

How to register for MGD and submit returns

Your clients can submit paper or online registration applications and returns. The online option is quicker, easier and more secure, with lots of online help in completing the forms.

There are various ways to pay MGD including by direct debit. More information is available on the [Pay Machine Games Duty webpage](#) on GOV.UK.

What can you do as an agent for your MGD clients?

You can view and file your clients' MGD returns and change their registration details. This can be done online, if you have an HMRC Online Services account, by adding '[Machines Games Duty for Agents](#)' to your service. Otherwise, just sign up as a new user and add the service to your account.

Scottish Income Tax

The Scotland Act 2016 gave the Scottish Government the power to set Income Tax rates and thresholds for Scottish taxpayers for 2017-18 onwards.

The draft Scottish Budget, published on 12 December 2018, confirmed that the 5 band structure and tax rates (19%, 20%, 21%, 41% and 46%) will remain the same for 2019-20. The thresholds for lower tax rates will rise in line with inflation and the higher rate threshold has been frozen.

Further details on the Scottish Budget can be found on the [GOV.SCOT webpage](#). These rates will be ratified in February 2019, once passed by the Scottish Parliament. If you have any clients who live in Scotland for most of the year, they need to make sure HMRC have their correct address details on record so that they pay the correct amount of Income Tax.

It is important that your clients' address details are up to date. This can be done by accessing their Personal Tax Account or visiting the [Tell HMRC about a change to your personal details webpage](#) on GOV.UK.

Welsh rates of Income Tax

From 6 April 2019 all people living in Wales and who pay Income Tax will pay Welsh rates of Income Tax.

PAYE individuals resident in Wales will receive a new tax code that begins with 'C', including individuals whose income is below the tax threshold. Self-employed individuals who file an online tax return will be asked to note their country of residence when filing their 2019-20 tax returns.

The Welsh Government will set the Welsh rates of Income Tax. More information on Welsh taxes can be found on the [GOV.WALES webpage](#).

It is important that your clients inform HMRC when they change address. This can be done by visiting the [Tell HMRC about a change to your personal details webpage](#) on GOV.UK.

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Updating Trust Registration Service

HMRC is implementing the Trust Registration Service in a number of phases. Currently, it is not possible for lead trustees and their agents to update their registered information or to declare that there have not been any changes.

The work to allow trustees and agents to update their details online is now underway. Following user feedback, we are switching to a new system (a 'micro service') which will be more intuitive, easier to navigate and have several advantages over the current 'iForm' service. We intend to roll out the new service at the start of the summer of 2019 and functionality will be expanded gradually in a series of deployments, which will include the ability to update details.

In the meantime, if you need to inform HMRC that the lead trustee or trust correspondence address has changed, then please write to us at:

Trusts
HM Revenue and Customs
BX9 1EL.

Extending Security Deposit Legislation

The government announced at Autumn Budget 2017 that it will introduce legislation in Finance Bill 2018 to extend the scope of the existing security deposits legislation to include Corporation Tax and Construction Industry Scheme deductions. This will take effect from 6 April 2019.

In [Agent Update 68](#) we told you about the consultation responses and the [draft legislation](#). The draft regulations were published for consultation.

You can find out more by visiting the [Extension of security deposit legislation webpage](#) on GOV.UK.

Claims for Research and Development reliefs or Creatives Tax Reliefs which form a part of an amended return

From 1 April 2019 all claims for Research and Development reliefs or Creatives Tax Reliefs which form a part of an amended return must include a completed CT600 and a Corporation Tax computation.

Those items can be included as enclosures to an email. Potential claims without both the completed CT600 and computations will be returned.

If the potential claim is returned near the closing date for making that claim HMRC will, for a short period, still accept a similar claim if it is returned in the required form within the next 30 days. The period during which this '30 day' facility will be available will run from 1 April 2019 to 30 June 2019.

The changes do not affect amendments which are made electronically.

When the new rules commence details will be included in pages of the Corporate Intangibles Research and Development Manual ([CIRD81800](#) and [CIRD89705](#)) and in the [Company Taxation Manual](#) on GOV.UK.

Sending your client's 2019-20 Annual Tax on Enveloped Dwellings (ATED) return

Be prepared to send your client's 2019-20 Annual Tax on Enveloped Dwellings (ATED) return online.

If you have not yet registered with HMRC to use the online service, do so now before 1 April 2019.

Please note that you will not be able to submit a return for the 2019-20 chargeable period until after 31 March 2019. However, you may populate and save your return from mid-March prior to submission to HMRC.

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

There are many benefits to using the online service including:

- instant access to registration details with no need to wait for log-in details to be sent in the post
- immediate confirmation of submission of a return
- instant access to a payment reference number
- the ability to view account information, including past returns, returns in draft and outstanding balances
- authorising an agent online.

In addition, you as agents will be able to:

- see a list of all ATED clients in one place
- file returns on behalf of your clients and manage their online account
- manage your own lists of clients within your agent organisation.

For further information, you can view a recording of the [Talking Points ATED meeting](#).

Taxing non-UK resident's gains on UK land

From April 2019, provisions in Schedule 1 of the current Finance Bill will bring more disposals of interests in UK land by non-residents into charge to UK tax. This builds on, and significantly expands, the 2015 rules that tax certain non-residents (mainly those chargeable to Capital Gains Tax (CGT)) on sales of residential land.

The key changes are that from 6 April 2019:

- disposals of interests in both residential and commercial property will be within the UK's tax base
- persons previously able to elect out of charge (such as diversely held companies, and widely marketed funds) will now be liable on all disposals of UK land
- there will be a new charge for non-residents' gains on disposals of indirect interests in UK property (such as selling the shares in a company that derives 75% or more

of its gross asset value from UK land). All companies (including close companies) will now pay Corporation Tax on their gains.

These changes follow on from an intensive period of consultation beginning in November 2017, and continuing past the publication of the response document in July last year. The papers on the consultation can be found on [GOV.UK](#).

Guidance has been published in draft as [Appendix 14 to the Capital Gains Manual](#), with a deadline for feedback of 28 February 2019. There is also draft guidance available on the specific application of the rules to collective investment vehicles, which is published in draft as [Appendix 15 to the CG Manual](#). Appendix 15 builds on the [Technical Note](#) published in November 2018.

As part of this policy measure, Part 1 and Chapters 5, 6, and 7 of Part 2 of the Taxation of Chargeable Gains Act have been simplified and re-stated, with the new rules embedded in them. This more clearly integrates the rules for non-residents into the wider charging provisions for capital gains.

The rules also abolish the charge to tax on Annual Tax on Enveloped dwellings (ATED) related gains.

Apprenticeship Service functionality - provider permission

Employers can now choose to give their training providers permission to create apprenticeship cohorts, on their behalf, on the apprenticeship service.

Employers will now see a new area, 'Create cohort', on the apprenticeship service. To give providers permissions employers will need their provider's UK Provider Reference Number (UKPRN). They can then confirm permission for the provider to carry out the task.

Employers will still need to approve the cohort and apprentice details before the apprentices go live.

For more information please contact the National Apprenticeship Service on 08000 150 600 or [email the helpdesk](#).

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

HMRC unannounced visits: A Reminder

HMRC Officers have reported that when conducting authorised unannounced inspection visits to businesses, some agents have advised their clients to refuse the inspection on the grounds that HMRC Officers do not make unannounced visits.

This is incorrect. This advice has resulted in unnecessary and lengthy discussions taking place between HMRC Officers, who are trying to explain that they are permitted to make such visits, and business owners.

To reduce misunderstandings and unnecessary confusion, further information about HMRC unannounced visits is available on the [Compliance checks: unannounced visits for inspections webpage](#) on GOV.UK.

Disguised Remuneration Loan Charge Reporting Requirements

If your clients have used a [disguised remuneration scheme](#) to avoid paying tax and NICs, and they do not take action to settle their scheme use with HMRC by 5 April 2019, there will be a loan charge to pay.

If you are already talking to HMRC to settle your client's tax affairs we would encourage you to finalise their settlements as early as possible. If any of your clients will have difficulty paying we can agree to spread payments over a number of years. See [here](#) for more information.

You may be aware that the government chose to accept a new clause tabled at report stage of the Finance Bill. The report will review the effect of changes made to time limits for recovery or assessment where tax loss arises in relation to offshore tax, and compare these with other legislation including the charge on disguised remuneration loans. This review will be delivered no later than 30 March 2019.

The loan charge legislation is unchanged as a result of the new clause, and the charge will come into effect on 5 April 2019.

Loan Charge Reporting Requirements

Where a client does not take action to settle their disguised remuneration use before the loan charge arises, they will have a legal requirement to report any outstanding loans as employment income arising on 5 April 2019.

For existing, onshore companies, the PAYE tax and NICs due on any outstanding loan amounts must be paid by 22 April 2019 by electronic payment, or 19 April 2019 by postal payment. Employees must provide any employer from whom they received a loan with details of their appropriate outstanding loans by 15 April 2019. More information can be found [here](#).

For individuals who have outstanding loans, whether they used an employed or self-employed scheme, they must tell HMRC, between 6 April 2019 and 30 September 2019, the amount of their outstanding loans. They must also include the total amount of outstanding loans on their Self Assessment tax return for 2018-19 and pay any tax due by 31 January 2020.

There will be a webinar on the loan charge reporting requirements on 8 March 2019. You can find details on how to join [here](#). HMRC will publish further guidance regarding reporting requirements before 5 April 2019.

Accelerated Payment Notices

If any of your clients have paid an accelerated payment notice in respect of a scheme that will be affected by the loan charge, they can make an application to have this amount set against the loan charge. Details of how to make an application will also be published in due course.

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Post-transaction Valuation Checks for Capital Gains (CG34)

When working out your client's Capital Gains Tax liability or, for companies, the Corporation Tax liability on chargeable gains, assets may need to be valued. If such valuations are used, HMRC offers a free service to help you complete your client's Self Assessment or Corporation Tax return.

You can ask HMRC to check valuations after the disposal has been made, but before you submit the end-of-year tax return. This service is available to all individuals, trustees and companies.

Please note - HMRC are extending the time you should allow for us to check the valuation from 2 to 3 months.

More information is available on the [SAV: post-transaction valuation checks for capital gains \(CG34\) webpage](#) on GOV.UK.

Corporation Tax

Claim for Terminal Loss Relief

HMRC receive a high number of queries following up claims for Terminal Loss Relief.

To allow us to deal with a claim, you need to include the date the company stopped trading, along with information about the period when the loss is made, the amount of the loss and how the loss is to be used.

For further advice on how to make a claim please see the [Corporation Tax: terminal, capital and property income losses webpage](#) on GOV.UK.

section ends





Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

The National Minimum and National Living Wage increase on 1 April 2019 - Help your clients get ready

The National Living Wage, which is the statutory minimum for workers aged 25 and over, will increase by 4.9% to £8.21 per hour on 1 April 2019.

National Minimum Wage rates for younger workers will also increase above inflation.

As the minimum wage increases more employers than ever will be directly affected, including some of those who currently pay above the minimum.

Check out the [new rates](#) and see if they impact you or your clients.

For further information on paying the National Minimum Wage correctly you can register for one of our [live webinars](#) in March.

Removal of HMRC Fax Facility for Compliance cases

Please note: This update relates to Tax Compliance cases only.

Previously, the option to fax letters/documents to HMRC (quoting the CFS/CFSS reference number and using numbers 03000 587 501 and 03000 587 502) was available to individuals and their agents.

Although delivery and processing of documents may have been considered immediate when using this option, it actually created delay due to the scanning process used by HMRC. For this reason and to support our Digital Policy, HMRC's Customer Compliance Group have made the decision to withdraw this facility with immediate effect.

The fax numbers above will therefore show as unavailable if dialled and an alternative method such as Royal Mail or, if appropriate, email should be used.

Consultations

Check the status of tax policy consultations

Find out about ongoing and closed tax policy consultations.

[Check the status of tax policy consultations](#)

ODS, 15.4KB

This file is in an [OpenDocument](#) format.

Contact

Agent Blog

Did you know there's a regular [Tax agent Blog](#), highlighting the work HMRC do with tax agents, advisers and professional bodies?

We cover agent specific news and updates, consultations and HMRC's agent strategy to name but a few.

You can subscribe [here](#) to receive a notification when a new blog is posted.

[Complain to HMRC](#)

To make a complaint to HMRC on behalf of your client you must be [appointed as their Tax Advisor](#).

[Employers need to register for email alerts](#)

As the Department 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 to receive email alerts so they are aware of the latest coding changes and important information that is published on the government web pages.

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

[Where's My Reply? for tax agents](#)

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.

Manuals

[Recent Manual updates](#)

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

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 refunds and rebates, which is being circulated in high volumes, has been added.

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

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

Publications

[Spotlights](#)

HMRC published a new [Spotlight on tax avoidance](#) (Spotlight 46) following the latest General Anti-Abuse Rule panel opinions on arrangements that rewarded employees and contractors with loan arrangements, describing them as abusive. The panel thought there was no reason for the arrangements to be structured in this artificial and complex way, other than to seek a tax advantage.

[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 first [register to receive the email alerts](#).

[HMRC: Trusts and Estate newsletters](#)

The latest edition provides more information about the Trust Registration Service.

[National Insurance Services to Pensions Industry: countdown bulletins](#)

Countdown Bulletin 4 - January 2019 has been added to this collection.

[section continues>](#)



Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

[Pension schemes newsletter](#)

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 briefs 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





Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Agent Services Account and Anti-Money Laundering Supervision (AMLS)

In order to create an Agent Services Account you need to provide your Anti-Money Laundering Supervisors' name, your reference number and expiry date.

It has been a legal requirement since 2009 that all Accountancy Service Providers (ASPs) must be supervised for anti-money laundering purposes. HMRC is the supervisor of all ASPs not supervised by a professional body.

To ensure all agents are compliant with these legal requirements it has been decided that the creation of an Agent Services Account will include anti-money laundering checks. This will ensure that all agents regardless of the head of duty they are reporting (SA, PAYE, VAT etc.) are subject to the same checks and standards.

You can find more guidance on AMLS, including how to apply, on the [Money laundering supervision for accountancy service providers webpage](#) on GOV.UK.

Making Tax Digital (MTD) for VAT service update

The MTD for VAT service is now open to all customers who are mandated to use it for period starting on or after 1 April 2019. This marks a significant milestone towards HMRC's ambition to become one of the most digitally advanced tax administrations in the world.

We have also opened our pilot to VAT groups to allow them to start testing the service. We will continue to update you as we expand the service to the remainder of the population who are mandated to join from October 2019.

Agents can sign up their clients now from [GOV.UK](#). Remember you need to use your new Agent Services account details. You need to sign up each of your client's individually so will need to plan this process carefully.

The VAT Notice 700/22 has been updated to confirm that the soft landing period on digital links for those that are deferred has been extended by 6 months to October 2020.

Please note that the soft landing only refers to digital links and that business are still required to keep digital records and submit their returns using compatible software from their mandation date.

section ends





Welcome

EU Exit

Tax

HMRC service

Making Tax Digital

Working Together

Working Together - Issues Overview Group (IOG)

The Working Together IOG is a joint forum of HMRC and professional bodies (PBs) which progresses key operational issues or problems raised on the online Agent Forum, or otherwise identified by HMRC or PBs representing tax agents and advisers. Information including the Terms of Reference for the IOG can be found on the [IOG webpage](#) on GOV.UK. Agent Update highlights items being progressed by the IOG. The latest updates on progressing priority issues identified will be published on the Working Together online Agent Forum.

Recent issues raised on the Agent Forum include:

1. SA187 - SA302 deficiencies
2. TRS14 - Completing Online IHT Forms
3. PAYE71 - Agent's Government Gateway reference number
4. Others151 - HMRC new address
5. SA19 01 - Why is HMRC not sending out demands for less than £100?

Agents wishing further progress on an issue can, in addition to seeking the latest update on the Agent Forum, contact their PB representative on the IOG to assist with resolution.

The IOG meeting in December identified P800s and Class 2 NICs as items for review at the next meeting. Agents are invited to post queries or evidence relating to these or other potential significant widespread issues on the Working Together Agent Forum, or to provide details to their PB representative on the IOG. The evidence will assist identification, progression and resolution of issues.

Working Together Contact information for Professional and Representative Bodies

[AAT Jeremy Nottingham](#)

[ACCA Jason Piper](#)

[AIA Tim Pinkney](#)

[ATT Jon Stride](#)

[CIMA](#)

[CIOT Nigel Clarke](#)

[CIPP Samantha Mann](#)

[IAB Kelly Pike](#)

[ICAEW Caroline Miskin](#)

[ICAS Charlotte Barbour](#)

[ICB Jacquie Mount](#)

[ICPA Tony Margaritelli](#)

[IFA](#)

[VATPG Ruth Corkin](#)

If you are not a member of a professional body, please contact the [Agent Engagement Mailbox](#).

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