HM Revenue & Customs

Agent Update

Agents and HMRC working together October - November 2019 - Issue 74

Keeping you informed

Introduction

Please give us your feedback

Welcome to Agent Update 74. You may remember that in every issue we ask you for feedback on our content, for which we are grateful. This month however, as well as content feedback, we ask you to give some thought to the look and feel of your Update. What are your opinions on its design, style, colours, and layout? Does the update work for you in terms of how it's presented? We want the update to be as relevant to you as it can be, therefore we ask you to give a thought this month, not only to our tax information, but the way in which we present it. Please feedback your views, for the attention of Mark Adams, to: mailbox.digitalsupport@hmrc.gov.uk

This month's content

Returning to content, this month's edition again features a Brexit update, including details of grants available to Customs Agents to recruit staff to manage declarations.

The Service section carries information on, making payments to HMRC easier and how to deal with tax disputes.

The Working Together section includes news from the Issues Overview Group and recent issues raised on the HMRC Agent Forum.

As ever, the Tax section delivers updates from all areas of taxation.

If you would like to be notified when each edition of Agent Update is published, please sign up to receive email reminders.

Brexit

Help your clients prepare for Brexit.

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.

Working Together

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

This month's top articles

Changes to Business Risk Reviews for Large Business customers from 1 October 2019

Introduced on 1 October 2019. A new system through which customers will be able to get a better understanding of their risk rating and what they need to do to reduce the level of risk.

Employment Allowance reform – eligibility rules for the Employment Allowance are changing

Employment Allowance will be restricted to employers with NICs liabilities of under £100,000 in the previous tax year from 6 April 2020.

VAT reverse charge for building and construction delayed for 12 months.

The introduction of the reverse charge will be delayed for a period of 12 months, until 1 October 2020.

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Grants for customs agents and intermediaries to recruit staff to manage customs declarations

Following the recent £16 million investment to provide funding towards training and IT costs for businesses that complete customs declarations, HMRC has announced that it will provide a further £10 million in grants for customs agents and intermediaries to build capacity in managing customs declarations.

This additional wave of grants, which follows the £5 million made available from December 2018 and the £16 million made available in September 2019, has been developed to directly respond to industry feedback on what is needed to help build capacity ahead of, or after, Brexit on 31 October, alongside the additional training and IT support already available.

The further £10 million in grants is open to businesses based in, or with a branch in, the UK, that currently complete customs declarations for importers and exporters.

They are available to support costs of hiring staff, including £3,000 for recruitment costs, and up to £10,000 for salary costs, to help build business capacity.

You can read full details of what can be claimed and how to apply on GOV.UK

Businesses that will benefit from the funding are encouraged to apply early, as applications will close once all the funding has been allocated, and by 31 January 2020 at the latest. Those that applied for the first and second wave may apply again as part of this new wave of grants.

PwC is administering the grants on behalf of HMRC as an accredited grant administrator. Businesses that want to apply for funding should not contact HMRC, but can apply online.

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Changes for UK employees and self-employed working in the EU, the EEA or Switzerland

In the event the UK leaves the EU without an agreement, there may be changes for UK employers who have people working in the EU, the EEA or Switzerland, and for UK self-employed workers in the EU, EEA or Switzerland.

Currently the EU Social Security Coordination Regulations ensure employers, employees and the self-employed only need to pay social security contributions (such as National Insurance contributions in the UK) in one country at a time. However if we leave without an agreement, the coordination between the UK and the EU will end.

This will mean that employees, their employers, and self-employed workers in the EU, the EEA or Switzerland may need to pay social security contributions in both the UK and the country in which they are working at the same time.

If the employee or self-employed worker is a UK or Irish national working in Ireland, their position will not change after Brexit, they are covered under the international agreement signed by the UK and Ireland in February 2019. Employers, employees and self-employed workers in this situation will not need to do anything different.

UK employers will need to do the following to prepare:

- if employees are currently working in the EU, the EEA or Switzerland and have a UK-issued A1/E101 form, they will continue to pay UK National Insurance contributions for the duration of the time shown on the form
- however, if the end date on the form goes beyond the day the UK leaves the EU, employers will need to contact the relevant EU/EEA or Swiss authority to confirm whether or not they need to start paying social security contributions in that country from that date. [The European Commission's website] will help find the relevant country's authority
- a replacement for the A1/E101 form will be issued for new applications after Brexit. This ensures employees continue to make UK National Insurance contributions to maintain their social security record. Employers can still use the same form on GOV.UK to make an application after the UK has left the EU.

Self-employed workers will need to do the following to prepare:

- if they are currently working in the EU, the EEA or Switzerland and have a UK-issued A1/E101 form, they will continue to pay UK National Insurance contributions for the period shown on the form
- if the end date on the form goes beyond the day the UK leaves the EU, they will need to contact the relevant EU/EEA or Swiss authority to confirm whether or not they need to start paying social security contributions in that country from that date. The European Commission's website will help them find the relevant country's authority
- a replacement for the A1/E101 form will be issued for new applications after Brexit. This ensures they will continue to make UK National Insurance contributions to maintain their social security record. They can still use the same form on GOV.UK to make an application after Brexit.

The UK Government is working to protect UK nationals by seeking reciprocal arrangements with the EU or Member States to maintain existing social security coordination for a transitional period until 31 December 2020. Individuals in scope of these arrangements will only pay social security contributions in one country at a time.

For more information about sending workers to the EU, the EEA or Switzerland after Brexit please go to the new information on GOV.UK. Further information will be published as it becomes available.

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Ultra Low Emission Vehicles and World Harmonised Light Vehicle Test Procedure company car tax changes

From 6 April 2020 the car and car fuel benefit calculation is changing with the introduction of 11 new bands for ultra low emission vehicles (ULEVs) including a separate zero emissions band.

This is to support the government's commitment to improving air quality in towns and cities.

If your client's company car has a CO_2 emission figure of 1-50g/km, they will now need to provide the cars zero emission mileage. This is the distance that the car can travel in miles on a single electric charge.

Changes to the Short-Term Business Visitors (STBVs) special arrangement under Regulation 141

As announced in the 2018 Autumn Budget, the current special arrangement for STBVs will change from 6 April 2020.

This means;

- the current special arrangement (Reg 141) will end and a new arrangement known as Appendix 8 will begin on 6 April 2020
- the UK workday limit will increase from 30 to 60 days
- for the 2019-20 annual return, the filing deadline will remain as 19 April 2020 and the payment deadline will remain as 22 April 2020
- for the 2020-21 annual return onwards, the filling and payment deadlines will change to 31 May.

HMRC is not changing the way returns and payments are submitted; you can continue to use existing software.

The current special arrangement will cease from 6 April 2020. HMRC will require employers who already use the current special arrangement to apply to join Appendix 8. It is expected that all employers who join Appendix 8 will keep their current special PAYE reference number. HMRC will write to all affected employers/agents with more information nearer the time.

We will provide further information for Employers who wish to apply for the special arrangement for the first time from 6 April 2020 Nearer the time.

Further information about the current special arrangement can be found in the PAYE Manual on GOV.UK.

Employment Allowance reform - eligibility rules for the Employment Allowance are changing

Employment Allowance will be restricted to employers with NICs liabilities of under £100,000 in the previous tax year from 6 April 2020.

- employment Allowance can only be claimed if total qualifying employers' (secondary) Class 1 NICs liability in the previous tax year was less than £100,000. If you have multiple PAYE schemes or are part of a connected group of companies, the Employers' (secondary) Class 1 NICs liabilities of all companies, and/or PAYE schemes, needs to be added together to assess eligibility for Employment Allowance
- the allowance can only be claimed once across all your PAYE schemes and connected companies. You'll need to decide which PAYE scheme to set the claim against
- employment Allowance claims will need to be submitted each tax year. Claims will not automatically roll over from the previous tax year.

Look out for more information in the coming months.

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PAYE Settlement Agreements and Welsh rate of Income tax

Simplifying PAYE Settlement Agreements

Welsh rates of Income Tax were introduced on 6 April 2019. This means that people living in Wales could pay a different rate of Income Tax compared to people in other parts of the UK. This will affect you if you currently submit a PAYE Settlement Agreement (PSA), or plan to do so in the future.

A PAYE Settlement Agreement (PSA) is a statutory arrangement, which allows employers to make one single payment to cover all the tax and National Insurance contributions due on minor, irregular or impracticable expenses or benefits for their employees.

Do you have employees who live in Wales?

You will need to record separately any employees who are subject to the Welsh rate of Income Tax (they can be identified, as their tax code will begin with a C), as you currently do with Scottish, and English and Northern Ireland rates of Income Tax.

The employer rates and thresholds can be found below:
https://www.gov.uk/guidance/rates-and-thresholds-for-employers-2019-to-2020

For PAYE Settlement Agreements in relation to the tax year beginning 6 April 2019, you must ensure you consider the following when completing your return:

- employees who pay English or Northern Ireland Income Tax
- employees who pay Scottish Income Tax
- employees who pay the Welsh rate of Income Tax.

If you have any employees who live in Wales, please ask them to make sure that HMRC has their up-to-date private address so they pay the correct amount of Income Tax. They can check this on GOV.UK if they have a personal tax account or by going to GOV.UK and typing 'update address details' into the search bar.

Are your clients operating the right tax code for their employees?

There are different tax codes for employees living in Scotland or Wales.

For employees living in Scotland their code should include an 'S' prefix (e.g. S1250L).

Following the introduction of the Welsh rates of Income Tax from 6 April 2019, your client should have received a notification (P9). This advised them of a change to tax codes for their employees living in Wales. Their code should include a 'C' prefix (e.g. C1250L).

If your client's have not acted on the P9 HMRC issued before the start of the new tax year your clients may have received an updated tax code (P6) notification at the end of June. Your client can check if they have received an updated notification by accessing the new tax code in:

- PAYE Online (in 'tax code notices')
- the PAYE Desktop Viewer application
- their payroll software (if it has this feature).

If the tax code notification has been received; before an employee's next payday your clients must update their payroll records with the new tax code.

Their payroll software provider may need them to apply an update to operate the 'S' or 'C' code for the 2019-20 tax year. If they encounter problems with their software, please tell them to contact their software provider for guidance.

For further information on the Scottish and Welsh rates of Income Tax, visit GOV.UK:

- Guidance on rates and thresholds for employers 2019 to 2020
- Scottish rates of Income Tax
- Welsh rates of Income Tax.

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If your client enters address details for their employees on their FPS submission, please ensure it is correct. Incorrect information may affect employees' records on our systems.

Employees can ensure their address details are up-to-date in their Personal Tax Account, or by going to GOV.UK and typing 'update address details' into the search.

Termination payments: PENP for employees paid by equal monthly instalments

HMRC is aware that where an employee is paid by 12 equal monthly instalments but his/her notice period is expressed in days or weeks, the formula prescribing the calculation of Post-Employment Notice Pay (PENP) for Termination Awards gives differing results depending on when in the year the notice is given.

In these circumstances the following, alternative, calculation may be used:

Where:

- the last pay period of the employee relevant to the PENP calculation is a month; and
- the employee's salary is paid by 12 equal monthly instalments, but
- the employee's notice is expressed to be a whole number of days or weeks,

then the employer may substitute 30.42 (being 365/12) as the value of P in the PENP calculation where this is to the advantage of the employee.

VAT reverse charge for building and construction delayed for 12 months

The Government has listened to the concerns raised by industry representatives and recognises that some businesses in the construction sector require more time to implement the VAT domestic reverse charge for building and construction on 1 October. As this is close to the date the UK is due to exit the EU and to help these businesses by giving them additional time to prepare, the introduction of the reverse charge will be delayed for a period of 12 months, until 1 October 2020.

Further information can be found in Revenue and Customs Brief 10/2019.

The Government provided a long lead-in time for this measure. To help businesses get ready in the next 12 months, HMRC will continue to work closely with the construction sector to raise awareness and provide additional guidance and support to ensure all businesses will be ready for the new implementation date.

HMRC has put in place a robust compliance strategy for tackling fraud in the construction sector using tried and tested compliance tools, and will use this extra time to focus additional resource on identifying and tackling existing perpetrators of the fraud.

Further guidance about the VAT reverse charge can be found on GOV.UK.

Tax Relief on Research and Development Projects

HMRC are moving the payment processing element of tax relief on Research & Development projects. This is due to internal re-structuring which will see the payment processing work being transferred to our Business Tax & Customs area from our Wealthy and Mid-Sized Business Compliance (WMBC) teams.

WMBC Teams will retain responsibility for compliance and technical aspects of any R&D relief claim. The change will take place from 1 October.

Telephone calls will largely now be handled by the Corporation Tax Helpline. The Corporation Tax Helpline number is **0300 200 3410**.

Technical queries only will be referred to the WMBC Team who will respond. The R&D technical helpline number is **03000 123 3440** (this is a call back service). Alternatively, R&D technical queries can be sent to rd.incentivesreliefs@hmrc.gov.uk. This change took place on 1 October.

The process for businesses and agents submitting claims via completion of a CT600 will remain unchanged.

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Disguised remuneration - Independent review of the loan charge

The government announced an independent review of the loan charge on 11 September 2019.

HMRC published guidance which sets out how the review will affect individuals involved. Read more information on GOV.UK.

The review will report back to government by mid November 2019. HMRC will update the guidance with next steps once the government has responded to the review.

Changes to Business Risk Reviews for Large Business customers from 1 October 2019

HMRC has revised the system for large businesses which rates companies based on their behaviour and approach to paying tax.

Under the new 'Business Risk Review+' (BRR+) process companies will be put into low, moderate, moderate-high, and high-risk categories – compared to the current approach which splits companies up into 'low risk' or 'non-low risk'.

BRR+ was introduced on 1 October 2019. Through the new system customers will be able to get a better understanding of their risk rating and what they need to do to reduce the level of risk.

HMRC's enhanced rating system for large businesses will:

- use four ratings – low, moderate, moderate-high, and high to rate large businesses. This replaces the existing binary low or non-low risk ratings
- introduce assessments of customer behaviour across three distinct areas – Systems and Delivery, Internal Governance and Approach to Tax Compliance – to determine risk ratings
- define what low risk looks like for each of the three behaviours
- give a rating for risk in each tax regime to be shared with the business.

HMRC carried out a public consultation on enhancing the BRR process, and a successful pilot exercise involving 65 companies from across a range of business sectors. This highlighted the potential for improvements in tax compliance and informed the future format of the rating process.

Guidance is now available on GOV.UK.

Student Loan

Student and Postgraduate Loan Stop Prompts

In September, HMRC started to send Generic Notification Service (GNS) messages for employers who continue to take Student Loan or Postgraduate Loan (PGL) deductions from their employee's after a stop notice (SL2 or PGL2) has been issued.

The GNS messages:

- are a prompt for employers to stop taking deductions from the next available pay day
- work in the same way as our other GNS Student Loan/PGL prompts
- are delivered to employers PAYE online accounts.

Employers who continue to take deductions will receive a maximum of 2 GNS message prompts per tax year for each employee and loan type they incorrectly deduct under.

There will be 8 potential notices depending on whether the employee was a Student Loan borrower, a PGL borrower or they never had a loan. The GNS messages will be titled:

I. Student Loan stopped borrower Prompt 1

II. Student Loan stopped borrower Prompt 2

III. Postgraduate Loan stopped borrower Prompt 1

IV. Postgraduate Loan stopped borrower Prompt 2

section continues>

V. Student Loan non borrower Prompt 1

VI. Student Loan non borrower Prompt 2

VII. Postgraduate Loan non borrower Prompt 1

VIII. Postgraduate Loan non borrower Prompt 2.

Our GOV.UK guidance '[Student Loan and Postgraduate Loan repayments: guidance for employers](#)' has been updated to include information on these prompts.

Student and Postgraduate Loans Plan 1 and Plan 2 thresholds and rates from 6 April 2020.

The thresholds for Plan 1 and Plan 2 Student Loans are increasing from April 2020.

The current thresholds for the tax year 2019-20 are:

- Plan 1 – £18,935
- Plan 2 – £25,725.

The Department for Education (DfE) has confirmed that from 6 April 2020 the thresholds will increase to:

- Plan 1 – **£19,390**
- Plan 2 – **£26,575.**

Student loan deductions will remain the same at **9%** for Plan 1 and Plan 2 loans.

The current threshold for 2019-20 for Postgraduate loans is £21,000.

DfE has confirmed that from 6 April 2020 the threshold will remain at **£21,000** for Postgraduate loans. Earnings above £21,000 will be calculated at **6%**.

Completing 2019/20 Self Assessment Tax Returns for Student and/or Postgraduate Loan Borrowers

The DfE launched a new Loan product known as Postgraduate Loans (PGL) in April 2016.

The earliest borrowers could start repaying is:

- April 2019 for PAYE customers
- April 2020 for Self Assessment customers.

Student and/or Postgraduate Loan borrowers who are due to make repayments should continue to include this in their Self Assessment (SA) tax return.

The SA system will calculate the:

- postgraduate loan deductions using the threshold and rate
- student Loan deductions using the plan type threshold and rate supplied to us by Student Loans Company.

HMRC are working with software developers to finalise the technical specifications.

More information on this product will be included in future updates.

section ends

Off-payroll working rules from April 2020

The responsibility for applying the off-payroll working rules is changing from April 2020. This change makes medium and large organisations, and agencies, responsible for ensuring their contractors pay the right tax and NICs. This has been the case for all public sector organisations since 2017.

It is fair that two people working like employees broadly pay the same tax and National Insurance. This change ensures that someone who works like an employee through their own company, is treated the same for tax purposes as someone who is directly employed.

HMRC has put various measures in place to make sure businesses and other organisations get it right. We've set up dedicated teams to provide education and guidance to around 60,000 businesses, public bodies and charities in scope of the reforms. This includes one-to-one support for around 2,000 of the UK's biggest employers and direct communications to around 15,000 medium-sized businesses. This is supported by workshops, guidance, online learning, round tables and an enhanced online tool that will help them make the right decisions.

Online guidance was published on 22 August 2019 and is available on the links below:

Prepare for changes to the off-payroll working rules (IR35)	https://www.gov.uk/guidance/prepare-for-changes-to-the-off-payroll-working-rules-ir35
Working through an intermediary (IR35)	https://www.gov.uk/topic/business-tax/ir35
Understanding off-payroll working (IR35)	https://www.gov.uk/guidance/understanding-off-payroll-working-ir35
Public sector off-payroll working for clients	https://www.gov.uk/guidance/off-payroll-working-in-the-public-sector-reform-of-intermediaries-legislation
Public sector off-payroll working for intermediaries	https://www.gov.uk/guidance/off-payroll-working-in-the-public-sector-personal-service-companies
Private sector off-payroll working rules for intermediaries	https://www.gov.uk/guidance/ir35-what-to-do-if-it-applies
Private sector off-payroll working for clients	https://www.gov.uk/guidance/private-sector-off-payroll-working-for-clients
How to calculate the deemed employment payment	https://www.gov.uk/guidance/how-to-calculate-the-deemed-employment-payment

More technical guidance will follow before the end of the year.

HMRC will launch an enhanced version of the CEST tool before the end of the year. HMRC worked with more than 300 stakeholders to make the tool clearer, reduce user error and provide a more thorough assessment.

Customers don't need to wait for the enhancements to go live: HMRC will stand by the results given by the current tool provided the information entered is accurate and it is used in accordance with our guidance.

We are also running a series of webinars on the following dates and additional dates will be added later.

- 12 November
- 21 November
- 12 December.

You can enrol for these webinars using the following link.
https://attendee.gotowebinar.com/rt/6851279454994685185

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Tax-Free Childcare

Are your clients paying too much for childcare?

Yes, if they're missing out on Tax-Free Childcare or have applied, but not (yet) used their childcare account!

Why? Because parents who do can save up to **£2,000** per child per year on regulated childcare costs, such as:

- childminders
- nannies
- before and after school clubs
- holiday clubs.

For example, if your client's childcare costs are £750 per month, they'd only need to pay £600 because the government will add £150 'top-up' into their childcare account.

Plus, it's now even quicker for parents to make Tax-Free Childcare payments, with most taking less than 24 hours to complete.

Despite this, we know some parents are still missing out on the benefits of Tax-Free Childcare.

We'd welcome your help in changing that, so please tell your clients how Tax-Free Childcare can save them money, today!

For more information, please advise your clients to visit the Childcare Choices website.

Residence updates to the Residence, Domicile and Remittance Manual (RDRM)

The HMRC booklet RDR3 has been withdrawn. It has been replaced with a simplified page on GOV.UK with links to the new manual pages. The information contained within the booklet has now been incorporated into the existing RDRM, with immediate effect. The Statutory Residence Test now has its own chapter within the main residence section.

National Insurance contributions and the link to State Pension and benefits

Agents need to take care to ensure individuals are properly registered to pay National Insurance contributions (NICs).

If your client does not pay National Insurance contributions, or get NI credits, or Class 2 payments have been refunded because they were not registered properly for Class 2 then they may have gaps in their NI record. This can mean they don't have enough qualifying years to get the new State Pension (nSP) or their entitlement may be reduced. You can find more information about this at Your National Insurance record and your State Pension - GOV.UK.

HMRC encourages customers to use their Personal Tax Account to check their state pension. They can also use their Personal Tax Account to view their NI record and identify any NI shortfalls through the 'View your National Insurance record' page.

Class 2 NICs, paid by self-employed people, may also count towards other contribution based benefits – What National Insurance is for – GOV.UK.

If your self-employed client is not paying Class 2 NICs you may need to complete and submit form CWF1 to register them for paying NICs.

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Making payments to HMRC easier

Your clients may already be aware of the green 'pay now' button on a selection of how to pay guides on GOV.UK www.gov.uk/topic/dealing-with-hmrc/paying-hmrc, offering them the option to pay their liabilities quickly and securely using HMRCs preferred payment methods:

- Direct Debit
- Bank Transfer (Faster Payments, Bacs, CHAPS)
- Debit or corporate credit card.

By 3 September 2019 this facility will have been extended to the remaining qualifying how to pay guides and the final release includes:

- Class 2 NIC
- Class 3 NIC
- Insurance Premium Tax
- Air Passenger Duty
- Biofuels for gas or road use
- Gaming & Bingo Duty
- General Betting Duty, Pool Betting Duty, Remote gaming
- Landfill Tax
- Aggregate Levy
- Climate Change Levy
- Beer Duty.

All enquiries to: leigh.hargreaves@hmrc.gsi.gov.uk

Tax Disputes

Is your client in dispute with HMRC over an appealable tax decision? You may be interested to know that HMRC offer an Alternative Dispute Resolution (ADR) service.

This service involves an impartial HMRC mediator working with all parties to prevent unnecessary litigation. Using a collaborative and flexible approach, HMRC hopes to resolve your tax dispute within 120 days.

ADR does not affect your client's right to appeal or review.

For more information please visit:
https://www.gov.uk/guidance/tax-disputes-alternative-dispute-resolution-adr

Consultations

Publication of draft Social Security (Termination Award and Sporting Testimonial) regulations for technical consultation

The National Insurance Contribution (Termination Award and Sporting Testimonial) Act 2019 received Royal Assent on 24 July 2019. This Act created a new Class 1A charge on termination awards over £30,000 and payments from sporting testimonials above £100,000.

HMRC have published draft regulations that set how this new charge will be collected and reported through PAYE in real time, and would welcome the views of advisors and employers.

The consultation is currently is open and closes on 16 January 2020 at 11:45.

Please see https://www.gov.uk/government/consultations/draft-legislation-the-social-security-contributions-amendment-no-x-regulations-2020 for further information and to contribute to the consultation.

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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.

Agent Toolkits

The following toolkits have recently been updated for 2019:

- VAT Partial Exemption
- VAT Output Tax
- VAT Input Tax
- Property Rental.

Contact

Agent Blog

Did you know there is 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 webpages.

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.

RDRM & Deemed domicile

The domicile chapter within the RDRM has now been updated to include the changes applicable from the introduction of deemed domicile.

For more information, see the Residence, Domicile and Remittance Basis Manual on GOV.UK.

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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.

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

Check for new additions

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 45 has been added to this collection.

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

The Pensions Regulator

Make sure your new employer clients understand their automatic enrolment duties

Every employer in the UK must put certain staff into a workplace pension scheme and pay into it - this is called automatic enrolment.

Your client's legal duties begin on the day their first member of staff starts work, which is known as their duties start date.

Even if your clients' think they won't need to put their staff into a scheme, as an employer they still have duties. Advise your clients to use our quick and easy online tool – it only takes a minute and outlines what they need to do to meet their duties.

We will write to all new employers and issue them with a letter code. You should remind your clients to keep the letter code safe - they'll need to refer to it later when completing their duties.

Make sure your clients know what they need to do to be ready when their duties start. Further guidance according to the tasks your client will need to complete is available on our website.

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. **SA284 –** Payments on Account
2. **MTDVAT115 –** Overseas businesses
3. **SA297 –** Non-resident dividend tax credit
4. **SA284 –** Processing of SA online return
5. **SA299 –** MISSING: Total Class 1 NICable earnings between the PT and UEL
6. **SA231 –** Taxpayer incorrectly reclassified as Scottish - t/p not properly notified
7. **MTDVAT116 –** Viewing number of GGW clients linked to ASA.

The Professional Bodies on the IOG met recently to assist prioritisation in resolving issues and have prioritised the following Agent Forum items:

CIS7 – Recurring CIS Offset issues

PAYE97 – Incorrect NPS calculations.

(Agents are invited to contact their professional body if they are seeking prioritisation of other issues on the online Agent Forum).

The IOG and Professional Bodies continue to engage with HMRC on Class 2 NICs. An information article is published in this edition of Agent Update. Discussions are also continuing with HMRC to continue to improve how issues impacting agents are managed. The next meeting to review the operation of the Agent Forum and management of issues is scheduled for late November. Agents should contact their professional body should they wish to provide input or comment to the discussions.

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Working Together Contact information for Professional and Representative Bodies

AAT Aleem Islan

ACCA Jason Piper

AIA

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CIMA

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IAB

ICAEW Caroline Miskin

ICAS Tax Team

ICB Jacquie Mount

ICPA Tony Margaritelli

IFA Anne Davis

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If you are not a member of a professional body, please contact the Agent Engagement Mailbox.

section ends