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Keeping you informed

Introduction

Welcome to Agent Update 81. This year, as we approach the 2021 Self Assessment (SA) period, we have responded to feedback received and are publishing our SA help, support and guidance as early as we can.

We therefore feature an SA section within this month's Update to deliver all the SA news and details on support services.

Another featured section brings you important details on informing HMRC of an agent-client authorisation.

In Technical Updates and Reminders, we continue to bring you important COVID-19 updates, PAYE and Corporation Tax news and an important reminder to send your client's 2021-2022 Annual Tax on Enveloped Dwellings (ATED) return online.

There is also important news on the end of the UK Transition Period.

In the Service section this month, we bring you details of HMRCs award winning Alternative Dispute Resolution Team and the work of the Administrative Burden Advisory Board.

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

This month's content

Self Assessment

- Self Assessment webinars
- Tax Agent Toolkits
- HMRC YouTube
- SA21 dedicated board on Agent Forum
- Self Assessment Peak 2021 – Providing accurate information on your client's return
- Self Assessment Paper Returns
- Check if you need to tell HMRC about additional income
- 31 January deadline for tax credits customers to update Self Assessment income types for year ending 2019-2020, alongside the submission of their Self Assessment tax return
- Capital Gains Tax (CGT) – 2019-2020 SA Returns – Claims to Entrepreneurs' Relief possibly showing as claims to Investors' Relief
- Non-Resident Company landlords – 2019-2020 Tax Return
- Self Assessment and Corporation Tax repayments by Bankers Automated Clearing System (Bacs) – a quicker way
- Agent Account Managers (AAMs).

Technical Updates and Reminders

Developments and changes to legislation and allowances relating to UK tax including:

COVID-19

- COVID-19 published guidance
- Extension to the Coronavirus Job Retention Scheme
- VAT Deferral – New Payment Scheme

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- COVID-19 National Insurance Number Delays
- Statutory Sick Pay (SSP) eligibility for those self-isolating or shielding due to Coronavirus
- Insolvency – Individual Voluntary Arrangements (IVA) – post and IVA claim requests
- The way contractors pay tax may change.

EU Transition

- End of UK Transition Period
- More support offered through the customs grant scheme
- Have you considered becoming a customs intermediary?

Tax

- Be prepared to send your client's 2021-2022 Annual Tax on Enveloped Dwellings (ATED) return online
- Disguised remuneration settlements – 2020 terms
- VAT reverse charge on construction and building services
- MTD bulk migration
- Capital Allowances: Extension of First Year Allowances for Cars, Zero Emission Goods Vehicles & Equipment for Gas Refuelling Stations
- Student and Postgraduate Loans – Occupational Pension and Off-Payroll working rules
- Tax avoidance: don't get caught out campaign for clients who are contractors.

Customs

- Customs Authorisations and Insolvency.

PAYE

- Guidance for employers and agents on reporting PAYE information in real time when payments are made early at Christmas.

Informing HMRC of an agent-client authorisation

HMRC Agent Services

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

- Raising standards in the tax advice market
- Alternative Dispute Resolution
- Trust Registration Service
- New HMRC Charter
- Paying HMRC
- Government Support for Business
- Trust and Estates newsletter
- Consultations
- Tax Agent Toolkits
- Contacts.

Agent Forum and Engagement

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

- Agent Forum updates
- The Pensions Regulator Pledge to combat pension scams
- Working Together Contact information for Professional and Representative Bodies.

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Self Assessment Agent Talking Points webinars

If you missed any of our November series of SA webinars, you can access recordings [here](#).

Capital Allowances and Vehicles

Catch up with the Capital Allowances and vehicles webinar from Tuesday 24 November 2020.

This basic webinar is part of our annual Self Assessment (SA) programme covering the rules for cars, qualifying expenditure, pools and rates and vehicle hire purchase.

<https://attendee.gotowebinar.com/recording/1983235713744988931>

Trade losses

Catch up with the Trade Losses webinar from Wednesday 4 November 2020.

This basic webinar is part of our annual SA programme. It explains ways trade losses can be relieved, provides examples of the different loss relief provisions, time limits applicable to each claim and further points to consider.

<https://attendee.gotowebinar.com/recording/614196402120526082>

Income from property for individual landlords - part 1

Catch up with the Income from property for individual landlords – part 1 webinar from Wednesday 18 November 2020.

The webinar looks at restricting finance cost relief and the cash basis eligibility and computational rules.

<https://attendee.gotowebinar.com/recording/5496343589591408655>

Income from property for individual landlords - part 2

Catch up with the Income from property for individual landlords – part 2 webinar from Monday 23 November 2020.

This webinar looks at some of the main expenses and deductions, allowances and reliefs.

<https://attendee.gotowebinar.com/recording/7415028763565083907>

Tax Agent Toolkits

There are nineteen toolkits which provide guidance on common errors that HMRC see frequently in filed returns. The toolkits are updated each year to reflect any changes coming in and contain:

- a checklist to help identify the key areas errors often occur
- explanatory notes which identify the underlying types of error, how to avoid them and a brief outline of the tax treatment
- links to relevant online guidance.

Toolkits are also updated each year for any changes coming from the relevant Finance Act.

We have highlighted eight toolkits which can help you minimise errors on your clients' 2019-2020 SA tax returns:

[Business profits](#)

Contains comprehensive sections that address record keeping, business income, expenditure, stock and work in progress.

[Capital allowances for plant and machinery](#)

Contains comprehensive sections that address record keeping, acquisitions and disposals and non-business use and cars.

[Capital Gains Tax for shares](#)

Contains comprehensive sections that address the five main arrears of risk. Record keeping, disposals, valuations, expenditure and reliefs.

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[Capital Gains Tax for land & buildings](#)

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

[Capital v revenue expenditure](#)

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

[Income Tax losses](#)

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

[Private and personal expenditure](#)

Contains comprehensive sections that address record keeping, personal bills, travel and subsistence, entertaining, gifts, subscriptions and sponsorship, drawings and capital account.

[Property Rental](#)

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

If you haven't used our toolkits yet, why not find out more about them?

Many agents are finding them extremely useful in helping to avoid the most common errors in tax returns.

HMRC YouTube

Did you know HMRC has its own YouTube channel? We produce help and support videos on a range of different tax matters, to help guide customers through various transactions with us.

We have put all of our Self Assessment help and support videos in a [playlist](#), to make things a bit easier for you and your clients.

On our YouTube channel we also have some longer, more detailed support videos to help your clients meet their obligations. For example, our recorded webinar series on [business expenses for the self-employed](#) covers allowable, common and simplified expenses. It will also help your clients understand where their expenses fit when you work out their taxable profits.

We also have lots of in-depth support on YouTube for individuals with [income from property](#). This recorded webinar series covers everything from receipts, expenses, finance costs and how to account for your profits and losses.

Why not [subscribe](#) to our YouTube channel and encourage your clients to do the same? This way, you can keep up to date with all our new content!

Agent Forum

The Agent Forum has a dedicated board called SA21, which is a place for agent members to ask questions and find the latest information on HMRC's 2019-2020 SA End of Year filing support programme which is directed at small businesses and agents. This will:

- allow agents registered to the service to post widespread issues and technical queries related to 2019-2020 SA filing
- provide notices and announcements related to SA 2019-2020 filing
- link to relevant guidance content on GOV.UK.

There are also dedicated sections for COVID-19 and UK Transition.

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This Agent Forum service is currently available to professional agents. If you are not registered, and wish to join, you can do so [by going on GOV.UK](#).

Go to 'Sign In' then select 'Register' and follow the process from there; you will need to additionally record the PB you belong to and membership number or your AMLS reference. Alternatively, you can contact us at the following mailbox: agentforum.wt@hmrc.gsi.gov.uk heading up your email 'Agent Update – AF Registration Request' Once registered, you will receive a confirmation email from us. You will then be able to start using the service.

Self Assessment (SA) Peak 2021 - Providing accurate information on your client's return

Avoiding delays with your online submissions

HMRC receive over 11 million digital tax returns each year and approximately 90,000 need clerical review. This results in a delay in processing your client's return.

Below are some of the main reasons why the process can be delayed and how you can ensure this doesn't impact you and your client:

Marriage Allowance (MA) relief claimed through return only

If your client's partner did not complete the regular claim (via online/phone call/letter) for the Marriage Allowance transfer, this could cause a delay. You can check this by reviewing your client's P2 notice for the relevant tax year through your online account. It is also preferable when both partners are in SA, that the transferring partner submit their tax return before the recipient. This will allow the SA system to process the transfer for that year only. You can find more information on: [GOV.UK](#).

Submitting a return as an amendment

We have received large numbers of returns online that were submitted as an amendment. We are unable to process these returns, as the original return has not been submitted. Please make sure that the type of return you are submitting is correct (live/test and full return/amendment) to avoid delays in processing.

Did your client receive a Self Assessment closure letter (form SA832) for the year you are trying to submit?

If we recently closed your client's Self Assessment record this means that you might not be able to submit their return online. If you want us to reopen the account for filing, please get in touch with us by either calling, web-chatting or sending form SA1 to us. This will allow us to prepare your client's record for SA filing and create the necessary links between our various systems (PAYE, NIC, etc). Details can be found on: [GOV.UK](#).

Does the Class 2/4 NIC shows correctly on the return?

Class 2/4 NIC can only be included on your client's return if they are set up correctly on our National Insurance self-employed database. You can do that by submitting form CWF1 to tell us about the start of a new self-employed or partnership income source. You can find more information on: [GOV.UK](#).

Have you checked that your software is up-to-date?

Using an older version of your filing software can cause your return to be rejected as it would not be compatible with our systems. These rejected returns have to be reviewed through a clerical process, which will cause a lengthy delay. Signing up for email alerts with your software provider could help you to keep up with any changes.

Are you submitting an amendment for an earlier year on the 31 January?

Filing an online amendment for the previous tax year on 31 January causes delays and may prevent the amendment from being dealt with automatically. To help avoid this, consider filing your client's online amendment as early as possible.

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HMRC has also reviewed information available from the COVID-19 support schemes to locate issues with Tax Returns. We identified the following common errors which made some customers not eligible for Government help. These influenced individuals' liabilities and eligibility for National Insurance benefits. It also affected eligibility for the Self-Employed Income Support Scheme (SEISS) grants.

Employment or Self-Employment?

Your client may receive income from various sources in any tax year. It is important that you declare each source in the correct section. Declaring the income in the wrong section can result in either too much, or not enough liability calculated. It will affect how we calculate tax, National Insurance, or other reliefs. It can also cause long term effects such as reduced National Insurance benefits. We also want to highlight that the Construction Industry and Entertainment Sector use both PAYE and self-employed contracts. If in doubt, please ask your client to review their contract with the engager. Your clients can check their PAYE income through their Personal Tax Account. You can also self-serve through your Agent Online Account. You can read more on <https://www.gov.uk/set-up-sole-trader>

Self-Employment as Other Income

It is important you declare all self-employed income on the Self-Employment pages and each individual registers for Class 2 & 4 National Insurance Contributions (NIC). Declaring a trade as "Other taxable income" will affect the amount of NIC calculated, the available reliefs that your client can claim and will not count towards National Insurance Benefits. You can read more on [How to fill in your tax return \(2020\)](#) pages TRG2 & TRG8

Declaring income for the wrong tax year

In exceptional circumstances, it may be necessary to submit a return late. We ask that you check the information that you are submitting carefully to ensure it is all for the relevant year. The return includes a declaration that it contains correct and complete information. Because of this, we may find the return unsatisfactory if it found to be submitted with income details for the wrong tax year.

Not completing the return fully

Some customers and their agents only complete the return to 99% and this lead to the refusal of the SEISS grant. Please make sure your software shows 100% complete when submitting. You also get a receipt number each time you submit a return, so keep that safe for later reference.

Important

While the processing of the return may encounter delays, the payment deadline will remain the same. Please tell your clients to pay on time, the amount you have calculated being due along with any potential Payments on Account.

We understand that this year has been difficult for many. If your client is experiencing financial difficulties and are unable to pay the outstanding amount by the deadline, they may be able to spread the cost through a Self-Serve Time to Pay arrangement. You can read more on <https://www.gov.uk/difficulties-paying-hmrc>

Alternatively, they can call us on 0300 200 3822, Monday to Friday, 8am to 4pm.

Self Assessment Paper Returns

Including personal details on Self Assessment paper tax returns

Where there is a need to send a paper return, please make sure you fully complete the personal details on the front of the return before submission.

When you download SA100 from GOV.UK, please add your client's National Insurance Number, Unique Tax Reference, name and address to the return instead of including on a covering letter. You can enter these details before printing the return, whether using GOV.UK or your own software.

Including this vital information will help avoid any delays in processing your clients' returns and unnecessary contact.

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Check if you need to tell HMRC about additional income

You can now [check on GOV.UK](#) to confirm whether you need to declare, or possibly pay tax on any 'casual' income you receive.

Our new interactive guidance is quick, easy to use and explains what you need to do if you receive non-PAYE income from:

- selling things, for example at car boot sales or auctions, or online
- doing casual jobs such as gardening, food delivery or babysitting
- charging other people for using your equipment or tools
- renting out property or part of your home, including for holidays (for example, through an agency or online).

31 January deadline for tax credits customers to update Self Assessment income types for year ending 2019-2020, alongside the submission of their Self Assessment tax return

COVID-19

This year, in response to COVID-19, HMRC didn't stop payments or end awards at 31 July, however self-employed customers still needed to tell us their estimated income by 31 July 2020. Customers need to report their actual income to HMRC by 31 January 2021.

What income do customers need to declare?

To help work out their correct income for tax credits purposes, customers can go to [GOV.UK](#) and search for 'Tax credits: Income working sheet' (TC825).

Customers must provide their net profit figure(s) from their tax return for year ending 2019-2020, by 31 January 2021 to the Tax Credit Office.

If an estimate has previously been reported for other income (for example: dividends, investment income, interest, pension, property/rental, foreign, and notional income) they also need to tell HMRC these actual income figures, by 31 January.

How do customers inform HMRC of their actual income by 31 January 2021?

If an estimated income was given by 31 July 2020, you can update this using your Personal Tax Account at the same time as completing your Self Assessment tax return or, by calling the helpline on **0345 300 3900**.

If an estimate of income was not provided by 31 July 2020, customers should report their actual income, inform HMRC by calling the helpline on **0345 300 3900**. In most cases, HMRC will amend the information on the tax credits records and update customers awards to make sure they get the right money.

Capital Gains Tax (CGT) - 2019-2020 SA Returns - Claims to Entrepreneurs' Relief possibly showing as claims to Investors' Relief

HMRC has identified an issue with some claims to Investors' Relief (IR) and Entrepreneurs' Relief (ER)(Now known as Business Asset Disposal Relief) made in 2019-2020 SA Returns.

The 2019-2020 return is the first one to contain a box specifically for capital gains qualifying for IR. This is Box 49 on SA108. Box 50 on SA108 continues to relate to ER. HMRC has identified that some claims to ER have incorrectly appeared on returns as claims to IR.

If you have already filed a return that includes a claim to either of these reliefs please check to ensure the claim has been made correctly. If you identify an error you can make an amendment and include a short note to explain the change.

For any future claims made on the return, ensure that your software is up-to-date and that any claims are correct before submitting the return.

Further information about how to make these claims can be found in the help sheets: HS308 (Investors' Relief) and HS275 (Entrepreneurs' Relief) and the Capital Gains Summary Notes available on [GOV.UK](#).

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Non-Resident Company landlords - 2019-20 Tax Return

From 6 April 2020, non-UK resident companies that carry on a UK property business come within the charge to Corporation Tax from that date. At that date, companies with an existing UK property business will have been chargeable to Income Tax on the profits of that business until 5 April 2020.

Where a company has used the results of its 12-month accounting year which ends on 31 March as the basis for its tax return for the relevant tax year, (i.e. where apportionment for 1 April to 5 April at the turn of the tax year is ignored), HMRC will continue to accept this approach for the 2019-2020 tax returns (the last tax return for Income Tax).

However, continuing with this pragmatic approach, HMRC would expect that the Company Tax Return for the period 6 April 2020 to 31 March 2021 to reflect the full 12 months result for the company's year ending on 31 March 2021 (including the period 1 April 2020 to 5 April 2020).

Guidance at PIM1010 will be updated.

Self Assessment and Corporation Tax repayments by Bankers Automated Clearing System (Bacs) - a quicker way

Make sure your clients receive their Self Assessment or Corporation Tax (CT) repayment quickly and securely through Bacs. You can do this by entering their bank details on the SA100 (Page TR6) or on the CT600 (page 11).

HMRC will automatically make Bacs repayments if the customer's banking details are included on their SA or CT return. If we do not have your client's bank details, they will receive a payable order which can take longer to clear.

Agent Account Managers (AAMs)

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

During the last SA peak period the top three issues AAMs dealt with were all progress chasing:

- SA Correspondence: Forms SA400/SA1 and repayments made by tax return
- PAYE Correspondence: Repayment requests made by tax return
- Agent Maintainer: Form 64-8 authorisation.

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

To use the AAM service you must:

- [complete the online registration form](#)
- hold [64-8](#) authority to act on behalf of your client
- demonstrate you've attempted to resolve the issue through normal HMRC channels before referring it to the AAMs. We're not able to circumvent the process.

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

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COVID-19

We have published updated guidance for [employers, businesses](#) and [employees](#), and more information can be found on [GOV.UK](#).

Extension to the Coronavirus Job Retention Scheme

The Coronavirus Job Retention Scheme (CJRS) has been extended until the end of March 2021 for all parts of the UK. From 1 November, the UK Government will pay 80% of employees' usual wages for the hours not worked, up to a cap of £2,500 per month. The terms of the scheme will be reviewed in January.

Employers must continue to pay the associated Employer National Insurance contributions and pension contributions (up to the level of the minimum automatic enrolment employer pension contribution) pay from their own funds.

What's new in the support available

Neither the employer nor the employee needs to have previously benefitted from CJRS to make a claim.

There are now monthly deadlines for claims. Claims for periods starting on or after 1 November must be submitted within 14 calendar days after the month they relate to, unless this falls on a weekend, in which case the deadline is the next working day. A [list of dates](#) is available on GOV.UK.

The full guidance for claims from November onwards, including how you can check if you're eligible and how to calculate and make a claim online, can be found on [GOV.UK](#).

Publishing Employers' information

From February, HMRC will publish the names, an indication of the value of claims and Company Registration Numbers (for those who have one) of employers who make Coronavirus Job Retention Scheme (CJRS) claims that cover periods from December onwards.

You can see more on how we'll indicate the value of these claims in [banded ranges on GOV.UK](#).

Employers can request their details are not published where disclosure of this information would result in a serious risk of violence or intimidation to the employer, an employee, director or member of their household.

Details of CJRS claims will be published monthly as part of HMRC's commitment to transparency and to deter fraudulent claims.

Employees will also be able to check if their employer has made a CJRS claim on their behalf through their online Personal Tax Account from February. Employees should talk to their employer in the first instance if they have any questions.

Job Retention Bonus and Job Support Scheme

The Job Retention Bonus will no longer be paid in February 2021, as CJRS will be available at that time. An alternative retention incentive will be put in place at the appropriate time. The launch of the Job Support Scheme has also been postponed.

VAT Deferral - New payment scheme

As part of the Winter Economy Plan, the Government announced that businesses who deferred VAT due from 20 March to 30 June 2020 will now have the option to pay in smaller payments over a longer period. Instead of paying the full amount by the end of March 2021, businesses can make up to 11 smaller monthly instalments, interest free. All instalments must be paid by the end of March 2022. They will need to opt-in to the scheme, and for those who do, this means that their deferred VAT liabilities do not need to be paid by the end of March 2021.

The VAT deferral new payment scheme will require a Direct Debit to be set up as part of the digital opt-in process and this must be done by the authorised bank account holder. Because of that, HMRC is unable to provide an agent service for the scheme. We have updated the VAT deferral guidance on GOV.UK to help businesses decide the most appropriate action. We will continue to communicate the details of the VAT deferral new payment scheme, and its operation, to allow agents to appropriately advise and support their clients both prior to and during the opt-in process.

Businesses that can pay their deferred VAT should still do so by 31 March 2021.

Further information is available at www.gov.uk/hmrc/vat-deferral

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COVID-19 National Insurance Number Delays

Due to COVID-19 the Department for Work and Pensions (DWP) is only able to offer a National Insurance Number (NINO) service to applicants who have been granted permission to work in the UK by the Home Office prior to them coming to the UK.

For all other applicants (UK/EU/EEA citizens) who have not interacted with the Home Office, their identity and right to work is, under normal circumstances, confirmed by DWP at a face to face interview. Unfortunately, due to the COVID-19 pandemic, it has been necessary to temporarily suspend this face to face service. It is not possible, due to the requirement to examine customers' ID documents, to offer a virtual service. However, to support the reinstatement of their NINO service, DWP is developing a digital solution in order to reintroduce the process incrementally during the autumn.

[For more information go to GOV.UK.](#)

Employers

Although HMRC usually wants employees to provide employers with their NINO as soon as possible to ensure their National Insurance records are correct, employers can employ someone before they receive their NINO, provided they can confirm they are legally entitled to work in the UK. [Employer Bulletin](#).

Self-employed

As an interim measure, self-employed customers who do not have a NINO and need to register for Self Assessment should use SA1. In the 'reason for no National Insurance number' box enter unable to get a NINO as DWP are currently not holding face to face interviews due to COVID-19.

In the section 'why do you need to complete a tax return?' The box 'any other reason' should be completed as self-employed and include the type of work they are doing.

Non-resident customers who need to register as self-employed as part of a partnership, can complete SA401.

In the 'reason for no National Insurance number' box enter unable to get a NINO as DWP are currently not holding face to face interviews due to COVID-19.

Once the customer has been allocated their NINO, they need to call the National Insurance Helpline on 0300 200 3500 immediately to register for Class 2 National Insurance – this is important – it will make sure their contributions are recorded correctly for future benefit/pension claims.

Statutory Sick Pay (SSP) eligibility for those self-isolating or shielding due to coronavirus

If your employee is sick or incapable of work you must pay them a minimum of [Statutory Sick Pay](#) (SSP), where they are eligible.

If your employee is clinically extremely vulnerable and cannot work because they have received a notification advising them to shield, you can furlough them under the Coronavirus Job Retention Scheme if you are eligible to do so. As a minimum, you must pay them SSP, where they are eligible.

You must pay SSP from the first day of your employee's absence from work if they are self-isolating due to COVID-19. This could be because:

- they are displaying symptoms of, or have tested positive for, COVID-19
- someone in their household (including linked or extended household) is displaying symptoms of, or has tested positive for, COVID-19
- they have been notified by the NHS or public health authorities that they've been in contact with someone with COVID-19.

Your employee may be required to self-isolate multiple times. They must receive SSP for the [duration of their absence](#) and each time they are required to self-isolate, provided all eligibility criteria are met. Small and medium employers can [reclaim](#) up to two weeks' of SSP paid per employee for absences related to COVID-19.

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The [Get an Isolation Note](#) service was introduced to reduce pressure on GPs by avoiding the need for employees to contact their GP unnecessarily for evidence relating to self-isolation. We strongly suggest that employers use their discretion around the need for medical evidence where an employee is advised to self-isolate in accordance with public health advice. Employers can check an isolation note is valid by using the [check an isolation note](#) service.

Insolvency - Individual Voluntary Arrangements (IVA) - post and IVA claim requests

HMRC's Individual Voluntary Arrangements Service (VAS) team has been supporting COVID-19 helplines – the Coronavirus Job Retention Scheme (CJRS) and Self-Employed Income Support Scheme (SEISS). We're now working hard to clear the backlog of correspondence and proposals and here are a few ways you can help.

The two main areas where we are asking for your help are duplicated post items and IVA claim requests.

We know that you want to get things done as speedily as possible and manage cases efficiently – we want that too, so if we improve these two areas, it will make it easier for us to provide the service that you need, and that we want to deliver.

Duplicated post

We are receiving many copies of the same item of correspondence and they're being sent using several different HMRC references, perhaps because the debtor owes more than one type of tax, duty or Tax Credits overpayment.

If we've already been in touch, we'll have provided our reference prefixed either 623 or for older cases, 880 or 075 – please use this. If you've not previously heard from us, use the debtor's Self Assessment (SA) reference or National Insurance numbers.

As post is also being received both electronically and physically, this adds to the delays. Please send us post by one method only, preferably to our mailbox vas@hmrc.gov.uk.

IVA claim requests

Please consider the timeline of a case, and whether HMRC has received the information it requires to agree a claim, before you decide to chase it up. Here's more information.

HMRC's claim in the majority of IVAs will usually include an element of SA or overpaid tax credits for years up to and including the tax year in which the arrangement is approved.

The claim cannot be finalised until the debtor provides all outstanding tax returns up to and including that year or until their tax credits position is finalised as part of the annual renewal cycle.

In practice this means that for a self-employed debtor whose IVA was approved on 31 August 2020, the IVA will comprise all years up to and including tax year 2020-2021. This includes both amounts already due and unpaid, as well as sums that will only be calculated following submission of his or her tax return for years up to and including 2020-2021. The taxpayer can complete that year's return any time from April 2021 onwards even though the statutory deadlines are 31 October 2021, if submitting a paper return, or 31 January 2022 if they file electronically.

If they leave it until the last date to submit their returns, HMRC wouldn't have the figures to finalise its claim until 17 months from the date of approval.

In many arrangements HMRC is a creditor simply because of overpaid tax credits. Using the same approval date of 31 August 2020, HMRC wouldn't know the final amount due for another 12 months until the renewal of the claim by August 2021.

So, if the debtor is either currently self-employed and/or claiming tax credits, HMRC's claim won't be known for some considerable time after approval. Please remember this when you are considering chasing up a claim. Chasing prematurely creates unnecessary work.

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Most of this correspondence appears to be generated automatically. Please work with your IT suppliers to ensure that when the debtor is liable to HMRC as outlined above, requests for claims are only issued when either:

- the debtor has confirmed that all years' returns or the appropriate tax credits renewals have been submitted
- for the self-employed, the statutory filing deadlines have passed
- for those who may have tax credits overpayments – the renewal date has passed.

As the VAS team continue to work through the backlog, they cannot respond to premature claim requests.

We aim to write within the first four months of receipt of a claim, with a note of our reference and either confirmation that HMRC will not be claiming in the arrangement, a final claim where that is already known, or to advise that the final claim is dependent on returns or renewals as outlined in this notice.

The way contractors pay tax may change

It is now less than 100 working days until changes to the off-payroll working rules (IR35) come into effect on 6 April 2021. You can help your clients to understand and prepare for these changes.

If your clients are contractors who work through their own limited company or other intermediary, they may be getting ready for the selfassessment deadline in January. You may want to remind them that the way they pay tax may change in April. We have recently published an updated [contractor factsheet](#), which you might find useful to share with your clients. If your client isn't sure whether they will be affected this [flow chart](#) might be helpful. Information on additional support and education for customers can be found [here](#).

We have also [published guidance and support](#) to help organisations. This may be useful for clients who are **medium or large sized non-public sector organisations** who engage contractors who work through their own intermediary, or **employment agencies** who supply contractors who work in this way.

As part of our programme of education and support, we are running a series of webinars. As well as webinars giving an overview of the rules, [watch out for dates for topic based webinars](#), including on international supply chains. Please share this with any clients you have who may find it useful. Customers attending this event should have a good understanding of the basics of the rules.

In November the Financial Secretary to the Treasury [explained to Parliament](#) that, ahead of the changes coming in to effect on 6 April 2021, a technical change will be made in the next Finance Bill. The change will correct an unintended widening of the definition of an intermediary, which went beyond the intended scope of the policy.

UK Transition

End of UK Transition Period

If you are travelling abroad after 1 January 2021 for business purposes there are some changes to rules you will need to be aware of:

Bringing commercial goods into and out of the UK

You must complete a declaration when entering or leaving the UK if you are carrying goods to sell or use by a business:

- with a value not exceeding £1,500 (€1,000 for Northern Ireland) and not weighing more than 1,000kg
- and not classed as excise or restricted goods.

You can do this either by an on-line declaration at www.gov.uk/hmrc/goods-in-baggage up to 5 days of arriving or leaving the UK or make declaration by going to the red channel or red phone point when going through customs.

For commercial goods exceeding £1,500 (€1,000 for Northern Ireland) in value or weighing more than 1,000kgs or if you are carrying excise or restricted goods you or your customs agent must make a full customs declaration.

Further information can be found on GOV.UK.

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Cash Declarations

With effect from 1 January 2021, new requirements will come into force on the UK borders.

Currently declarations are required when cash of €10,000 or more is brought into the UK from any country outside the EU or taken out of the UK to any country outside of the EU. These requirements will continue to apply in Northern Ireland.

From 1 January, declarations will be required when cash of £10,000 or more is brought into or taken out of Great Britain from any country including European countries.

For more information go to www.gov.uk/bringing-cash-into-uk.

More support offered through the customs grant scheme

Changes have been made to the customs grant scheme to allow more people to access funding and help ensure they're ready to trade with the EU after the transition period ends.

Customs intermediaries – including customs brokers, freight forwarders and express parcel operators – as well as traders who complete their own declarations, are among those who may benefit from the new co-funded training project under General Block Exemption Regulations (GBER).

Through the co-funded training project grant, organisations can receive up to two million euros where they co-invest as well.

We're also now allowing traders who are new to customs to apply for grants of up to £1,000 per organisation to support the cost of basic customs training. This will help traders understand what is involved in making customs declarations and can help them prepare for when they speak to an intermediary.

Another change HMRC has introduced to the customs grant scheme is that businesses with [Authorised Economic Operator \(AEO\)](#) status who've had a base in the UK for less than 12 months can also now access the grant scheme. This will encourage new entrants to the intermediary market.

The current phase of the customs grant scheme opened for applications on 29 July with a record £50 million investment as part of the measures to accelerate growth of the customs intermediary sector and help meet the increased demand it will see from traders from 1 January 2021.

Grants will be issued on a first come, first served basis and applications will close on 30 June 2021, or earlier if all funding is allocated.

Applications for the co-funded training project, trader training and for AEO businesses opened on 16 November 2020.

For more information on the scheme and how to apply, please [read the guidance on GOV.UK](#).

Have you considered becoming a customs intermediary?

Border controls will be introduced in stages from 1 January 2021, meaning goods will need import and export declarations to move between Great Britain and the EU, as currently happens between the UK and countries outside the EU.

Very few businesses make their own declarations; instead, freight forwarding companies, customs agents and fast parcel operators deal with import and export declarations for them.

We recognise the important role that those who already support businesses with their obligations can play to facilitate:

- sending goods to, or receiving them from, the EU
- understanding who will be completing the declarations for these goods
- speaking to those who use their services about the completion of declarations
- agreeing with customers who will complete customs declarations.

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Businesses offering advisory services may want to consider completing customs declarations on behalf of existing customers, as part of the service they offer them. If this is something you may be interested in, guidance for importing and exporting from January 2021 can be found on GOV.UK

- [imports](#)
- [exports](#).

You may want to take advantage of this opportunity to grow your business whilst also ensuring smooth trade flows at the border.

Tax

Be prepared to send your client's 2021-2022 Annual Tax on Enveloped Dwellings (ATED) return online

Information on what you need to know to get ATED returns in on time.

There are many benefits to using the online service including:

- instant access to registration details
- immediate confirmation of submission of a return
- instant access to a payment reference number
- authorising an agent online.

As agents you'll 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
- view account information, including past returns, returns in draft and outstanding balances
- manage your own lists of clients within your agent organisation.

Important notes for preparing to file your client's 2021-2022 ATED return:

- you must have the correct login details
- the ATED period is 1 April 2021 to 31 March 2022
- where your client owns a property on 1 April 2021, returns for that period must be filed by 30 April 2021
- you aren't able to submit a return for the 2021-2022 before the start of the tax period.

Please notify HMRC if you have:

- disposed of a property
- claim a relief
- changed from relief to liability for a property
- changed relief codes for a property
- had any other change in circumstances.

[More information about ATED.](#)

If you've not yet registered to use the HMRC online service, do so before 1 April 2021 to ensure you have the appropriate access before the filing deadline.

[How to register](#)

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Disguised remuneration settlements - 2020 terms

If any of your clients want to settle their outstanding liabilities in relation to disguised remuneration loans, they can settle them under the [2020 terms](#). We have now updated the terms to include loans that are subject to the loan charge.

You can read more about the terms in the [guidance](#).

Further help and support

If anyone has outstanding disguised remuneration scheme use that they want to settle, but they are concerned about how they will pay, please contact us. We want to help everyone to pay what they owe and recognise that some people may have difficulty doing this.

Anyone who wants to discuss settlement with us should speak to their usual HMRC contact or email ca.loancharge@hmrc.gov.uk.

Loan charge 3 year spread - late elections

As a result of the [Independent Loan Charge Review](#), individuals had the option to [elect to spread](#) the amount of their outstanding disguised remuneration loan balance evenly across 3 tax years. This option was added to give greater flexibility on when the outstanding loan balance is subject to tax and may mean that the loan balance is not subject to higher rates of tax.

If any of your clients did not make an election by 30 September 2020, and they would still like to make one, they can make a late election on the [loan charge reporting form](#). If anyone does this and they've already filed their 2018 to 2019 Self Assessment tax return with the full amount of their outstanding disguised remuneration loans, they should make the election and amend their return to include a third of their outstanding loan amount. They should then complete the appropriate box on their tax return to tell us that the return contains provisional figures.

Any late elections made by 31 December 2020 will automatically be accepted. Any late elections made from 1 January 2021 onwards will be considered on a case by case basis. We have published a [Statement of Practice](#) that sets out the criteria that we will consider for late elections from 1 January 2021 and the process for making a late election.

Disguised Remuneration Repayment Scheme 2020

As a result of the [independent review of the loan charge](#), the Government accepted the recommendation that HMRC should repay certain voluntary payments made to settle tax on loans no longer subject to the loan charge. The recommendation was implemented through the Finance Act 2020 and we published a [Scheme](#) and [guidance](#) that showed how repayments would be calculated and administered.

After publication, it was discovered that the Scheme did not work effectively for all customers. We have therefore made some changes to the original Scheme, which has now been updated along with the guidance.

Anyone who has already applied for a refund doesn't need to apply again. The updates to the Scheme will not change whether someone is eligible for a repayment or waiver. Amounts that are eligible for repayment or waiver will be decided on a case by case basis, and we will tell those who have applied once we've made a decision.

If a client made an application and hasn't heard from us, please contact us on 03000 534 226, by email ca.loancharge@hmrc.gov.uk, or using the contact details on the letter we sent inviting them to apply.

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VAT reverse charge on construction and building services

In order to help construction businesses deal with the impact of Coronavirus, and give them more time to prepare, this reverse charge measure, originally due to be introduced from 1 October 2020, will now come in on 1 March 2021.

[A Revenue and Customs Brief](#) issued in June, gives more information.

In September 2020, every VAT-registered construction business received a letter. This advised them to check if they might be liable for the reverse charge and to start preparing now if they are liable.

Further information on the scope of the reverse charge and how it will operate is in this [guidance note](#).

The key aspects are:

- it will apply to standard and reduced-rated supplies of building and construction services made to VAT registered businesses, who in turn also make onward supplies of those building and construction services
- the contractor will be responsible for paying the output VAT due rather than the sub-contractor but can continue to reclaim this amount as input tax
- the scope of supplies affected is closely aligned to the supplies required to be reported under the Construction Industry Scheme but does not include supplies of staff or workers for use by the customer
- the legislation introduces the concept of “end users” and “intermediary suppliers”. This covers businesses or groups of associated businesses that do not make supplies of building and construction services to third parties and as such are excluded from the scope of the reverse charge if they receive such supplies. Examples include landlords, tenants and property developers.

HMRC has begun running webinars for businesses, for which you can [register here](#). If no dates are showing as available, the webinar recordings will be made available online.

More information on the Construction Industry Scheme can be found on [GOV.UK](#).

Transformation of VAT services

From March 2021 we will move all remaining VAT customers from our existing VAT Mainframe (VMF) on to the new Enterprise Tax Management Platform (ETMP) as part of our work in modernising tax administration.

We wanted to let you know how this affect you and your clients and the actions you will need to take before 28 February 2021 in preparation for this move. However, clients who have already signed up to Making Tax Digital (MTD) are not affected by these changes and need to take no action.

Once a client is migrated to the new platform, you will not be able to use the agent online Government Gateway to file VAT returns for that client. Instead, you will need to file your clients' VAT returns through the Agent Service Account (ASA), using the existing link within the ASA ('Your Client's VAT details', 'Submit VAT return').

If you who haven't already don, please create an ASA and copy across all your VAT customers to it. Information on how to do this can be found on [GOV.UK](#).

From March 2021 (for clients who have not yet signed up to MTD for VAT) you will need to file VAT returns in one of two ways, depending on whether your client has been migrated to ETMP or not.

- (a) through agent online services for clients who haven't yet been migrated, or
- (b) through an ASA for clients who have been migrated.

You will not know whether the client has been migrated to ETMP so please check using method (a) whether you are able to file and if not, use method (b).

We also thought it would be helpful to advise you of the actions businesses who file their own VAT returns need to take, these Business should continue to file their VAT returns through their Business Tax Account as normal. They may see a slight change in how the service looks after their records move to the new platform, but the principles and processes remain the same.

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For Businesses who pay their VAT by Direct Debit we will need a valid and current email address after migration to the new platform. This is required to comply with UK banking regulations which requires us to notify customers of the date and amount to be taken by Direct Debit (we have chosen to do this by email). We will therefore ask affected customers to provide this information

We hope this information is helpful but please let us know if you have any queries – mailbox: makingtaxdigital@gov.uk.

Capital Allowances: Extension of First Year Allowances for Cars, Zero Emission Goods Vehicles & Equipment for Gas Refuelling Stations

First year allowance (FYA) rules for business expenditure on business cars, zero emission goods vehicles and equipment for gas refuelling stations are being extended from April 2021 until April 2025. This measure also reduces the CO₂ emission thresholds which are used to determine the rate of capital allowances available for business cars.

This extension supports businesses to move away from CO₂ emitting cars and feeds into the government's strategy to end sales of new petrol, diesel and hybrid cars/vans by 2035 or earlier.

What this means for your clients from April 2021

For the FYA for zero-emission goods vehicles, the legislation will have effect from 1 April 2021 for businesses chargeable to corporation tax. For businesses chargeable to income tax, it will have effect from 6 April 2021.

For the reduction to the business cars CO₂ emission thresholds together with the FYAs for low CO₂ emission cars and equipment for gas refuelling stations, the legislation will have effect from 1 April 2021.

Business cars:

1. The 100% FYA will only be available for the purchase of new electric cars or cars which have zero CO₂ emissions.
2. Writing Down Allowance (WDA) at the main rate (18%) will only be available for cars with CO₂ emissions not exceeding 50g/km.
3. WDAs at the special rate (6%) will be available for cars with CO₂ emissions exceeding 50g/km.

There is no change for businesses with expenditure on zero emission goods vehicles and equipment for gas refuelling stations.

Corporation Tax

CT600 Tax Return – Reporting a 'zero emissions car'

From 1 April 2021 there will be 4 new boxes on the CT600 Return to allow reporting of a zero-emissions cars independent of other FYA's:

Within the 'Allowances and charges in calculation of trading profits and losses' section of the Return:

1. Zero Emissions Cars box.
2. Disposal Value box.

Within the 'Allowances and charges NOT included in calculation of trading profits and losses' section of the Return:

3. Zero Emissions Cars box.
4. Disposal Value box.

You can read more information on capital allowances and FYA on [GOV.UK](https://www.gov.uk).

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Student and Postgraduate Loans - Occupational Pension and Off-Payroll working rules

Occupational Pension Payments

Student Loan (SL) or Postgraduate Loan (PGL) should not be deducted from an Occupational Pension paid to a former employee. When completing your client's payroll, select the "Occupational Pension" indicator shown on the employees Final Payment Submission (FPS) to let HMRC know that the payment relates to an Occupational Pension.

If you have:

- deducted SL or PGL by mistake and have selected the Occupational Pension indicator, HMRC will send a generic notification message or may call to tell you to take corrective action
- selected the Occupational Pension indicator by mistake, you should unselect it.

Payments subject to PAYE under the Off-Payroll working rules

Organisations are not responsible for deducting Student Loan (SL) or Postgraduate Loan (PGL) for workers engaged through their own companies. The worker needs to account for SL or PGL obligations in their own tax return.

If the organisation has:

- deducted SL or PGL and selected the "Off-Payroll worker subject to the rules" indicator, HMRC will send a generic notification message or may call them to tell them to take corrective action
- selected the "Off-Payroll worker subject to the rules indicator" by mistake they should unselect it. This indicator should only be used for contractors who provide their services to the public sector and have been determined to be inside the off-payroll working rules.

From April 2021, the indicator should also be used for contractors who provide their services to medium and large sized non-public sector organisations and are determined to be inside the rules.

It is necessary to check the workers FPS to ensure that the:

- Student Loan and, or Postgraduate Loan deduction entries are correct
- Occupational Pension and the Off-Payroll worker subject to the rules, indicators have not been selected incorrectly.

Scottish Student Loans

On 6 April 2021, the Scottish government is introducing a new Scottish Student Loans plan type, known as Plan 4.

SL deductions will be calculated at 9% on earnings above the Plan 4 threshold of £25,000.

Scottish borrowers, who drew down their loan from the Student Award Agency for Scotland (SAAS) are currently repaying their loans under the Plan 1 threshold. Eligible borrowers will switch to Plan 4 from 6 April 2021.

The introduction of Scottish Student Loans will result in SL1s being issued to employers for existing borrowers impacted by the change and will be in addition to the usual bulk issue of SL1s at the start of each tax year.

Employers should apply this change to their payroll software and action on the first FPS submission after 6 April 2021.

Employees who are not moved to Plan 4 will over repay their Student Loan.

There will be no action required for Plan 1 borrowers who did not draw down their loan from SAAS.

Guidance will be updated to reflect the changes. More information is on [Agent Update 79](#).

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Starter Checklist

The Student Loans section of the Starter Checklist has been updated and streamlined to include Scottish Student Loans (Plan 4). This will be published in March 2021 alongside the existing one, for use for new employees from 6 April 2021.

Employers must complete the starter checklist accurately when they take on a new employee.

Recording Student and or Postgraduate Loan Types on Self Assessment Tax return

There are currently three types of Income Contingent Student and Postgraduate Loans that are collected through the PAYE and Self Assessment (SA) system:

- Undergraduate (UGL), Student Loan Plan 1 and Plan 2
- Postgraduate Loan (PGL).

Student Loan UGL Plan 1 or 2 and PGL can be repaid at the same time.

Before you complete the SL and PGL section of your client's tax return, you must ask:

- what type of loan and or plan type your client has?
- if they are liable to repay for the tax year you are completing the SA tax return for.

If your client does not know what loan or plan type they have, ask them to check by:

- going to [Repaying Your Student Loan](#)
- logging onto the Student Loans Company Online Repayment Service to access their Student Loan account.

It is important that you record the correct loan and or plan type, even when income is below the loan threshold. Your client is only charged when their income exceeds their loan or plan type threshold.

Recording the loan and plan type incorrectly could:

- result in your client being over charged
- impact their loan balance with Student Loans Company
- result in a penalty being issued by HMRC to your client.

To find out more information go to [GOV.UK](https://www.gov.uk).

Self Assessment Student and Postgraduate Loan YouTube videos

To help with the completion of the Student and Postgraduate Loan section of the Self Assessment tax return we have published the following YouTube videos:

[Why does my tax return ask about Income Contingent Student Loans?](#)

[Why does my tax return ask about Income Contingent Postgraduate Loans?](#)

[How do I show Student Loan and Postgraduate Loan on my Tax return?](#)

Tax avoidance: don't get caught out campaign for clients who are contractors

On 26 November 2020, HMRC launched the '[Tax avoidance: don't get caught out](#)' campaign targeted at contractors who may be approached by people or businesses offering tax avoidance schemes, or who may have searched the internet or been recommended a scheme by someone they know. A contractor can be self-employed, a worker or an employee if they work for a client and are employed by an agency.

Tax avoidance involves bending the tax rules to try to gain a tax advantage that was never intended. HMRC wants to encourage contractors not to be tempted by tax avoidance schemes who promise higher take-home pay, lower tax bills and less admin, as it may cost them more time and money in the long run.

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The [Tax avoidance: don't get caught out](#) page contains useful [guidance](#) and [personal stories](#) for contractors to educate themselves about the dangers and how to identify tax avoidance schemes. We encourage you to signpost the [campaign page](#) to your clients who are currently contractors or are looking to become one.

Customs

Customs Authorisations and Insolvency

Many businesses involved in international trade hold customs authorisations, including:

- Inward Processing
- Outward Processing
- End-Use
- Customs Warehousing
- Customs Freight Simplified Procedures (CFSP)
- Authorised Economic Operator (AEO).

Insolvency Practitioners, when they're appointed, become responsible for the correct operation of the authorisations and for compliance of the conditions and obligations associated with any authorisation.

The incorrect discharge or handling of goods can result in the creation of a customs debt. So, it's important that you have a good understanding of the customs activities of a business when you're appointed.

What you need to do upon appointment:

- Identify if the insolvent entity holds any customs authorisations
- Identify the goods currently held under those authorisations
- Notify the supervising office (stated on the authorisation) that the business is insolvent
- Ensure that any goods held under a customs authorisation/special procedure are correctly disposed of.

These conditions and obligations are detailed in the:

- authorisation itself
- [Union Customs Code \(UCC\)](#)
- [Implementing and Delegated Act to the UCC.](#)

Following the end of the EU Transition period the conditions and obligations will be reflected in UK legislation.

Businesses may also hold other customs facilities such as a Duty Deferment Account (identified through a Duty Deferment Account Number or DAN) and a Comprehensive Customs Guarantee (CCG).

To establish the status of any Duty Deferment Account, and to resolve any issues around Deferment debts, please contact HMRC's Duty Deferment Team at cdoenquiries@hmrc.gov.uk.

All customs authorisations require the supervising office to be notified of any changes that may affect the operation of the authorisation. For example, when a business enters insolvency, the supervising office must be notified. Details of the supervising office will be shown on the authorisation.

In some circumstances it is possible that goods may be held under a special procedure, without the possession of a written authorisation. These goods will have entered the special procedure through authorisation by declaration. The goods will still need to be disposed of in accordance with the procedure. In these cases you should contact the [National Import Reliefs Unit \(NIRU\)](#) as well as the usual Customs and International Trade contact point for the business if one exists.

It is important to note that authorisations cannot be transferred between legal persons.

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PAYE

Guidance for employers and agents on reporting PAYE information in real time when payments are made early at Christmas

HMRC has published an article in the December 2020 Employers Bulletin to remind employers of the permanent easement on reporting PAYE information in real time over the Christmas period.

It provides information and examples on how to report early payments over the Christmas period. It also explains the importance of accurately reporting the contractual pay date on the Full Payment Submissions (FPS).

Doing this will help to protect employees' eligibility for Universal Credit, as reporting the payday as the payment date may affect current and future entitlements. The overriding PAYE reporting obligation for employers is unaffected by this announcement and remains that payments must be reported on or before the date the employee is paid, i.e. payday.

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Informing HMRC of an agent-client authorisation

HMRC has several different databases for different taxes. Using the right authorisation process will help ensure agents can access the right data through the right channel. Agents should follow these processes if they need authorisation to deal with their client's tax affairs.

Individual Non-Business Income Tax and National Insurance Contributions (NICs)

The National Insurance and PAYE Scheme (NPS) system holds data about customers non-business income. Individuals who only have employment income under PAYE will be stored in HMRC's NPS system. NPS also holds National Insurance data.

There are two methods of putting an authorisation into NPS for a customer:

1. [64-8 form](#). Creates a relationship against the customer National Insurance Number (NINO). Where a NINO is linked against a UTR, a relationship is also created for Self Assessment Income Tax.
2. [Online Agent Authorisation](#) (OAA) – Only available to customers also in Self Assessment. Where a NINO and SA UTR have been linked by HMRC, a relationship will be created against the customers NINO when this service is used for Self Assessment Income tax.

Authorisation in NPS allows an agent to act for a non-SA income tax customer in writing and over the phone but not online.

Self Assessment Income Tax

The Computerised Environment for Self Assessment (CESA) system holds data about individuals whose tax affairs are finalised in Self Assessment (SA) rather than NPS. The Enrolment and Agent Client Database (EACD) stores agent-client relationships linked to agent enrolments and enables Agents to transact for their clients online.

There are two methods of putting an authorisation into CESA:

1. [64-8 form](#). Creates a relationship between the agent code provided during registration and the customer Self Assessment Unique Taxpayer identifier (SA UTR). Where a customer's NINO is held in CESA, a relationship is also created in NPS. The relationship is also held in EACD as a client list enabling the agent to represent the client online.
2. [Online Agent Authorisation](#) (OAA) – Creates a relationship between the agent code provided during registration and the customer Self Assessment Unique Taxpayer Identifier (SA UTR). Where the customer's NINO is held in CESA, the relationship will also update NPS. The relationship is also held in EACD as a client list enabling the agent to represent the client online.

Both authorisation processes give full access and allow the agent to act for the customer online through HMRC Online Service for Agents, through software, in writing or over the phone.

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Corporation Tax Self Assessment (COTAX)

There are two methods of putting an authorisation into COTAX, which holds data about companies and Corporation Tax:

1. [64-8 form](#). Creates a relationship between the agent code provided during registration and the customer Corporation Tax Unique Taxpayer Identifier (CT UTR). The relationship is also held in Enrolment and Agent Client Database (EACD) as a client list enabling the agent to represent the client online.
2. [Online Agent Authorisation](#) (OAA) – creates a relationship between the agent code provided during registration and the customer Corporation Tax Unique Taxpayer Identifier (CT UTR). The relationship is also held in Enrolment and Agent Client Database (EACD) as a client list enabling the agent to represent the client online.

Both authorisation processes give full access and allow the agent to act for the company online through HMRC Online Service for Agents, through software, in writing or over the phone.

Pay as You Earn (PAYE) and Construction Industry Scheme (CIS)

There are four methods of putting an authorisation into the Employer Business Service (EBS) or the Construction Industry Scheme (CIS) systems. Employer Business Service (EBS) holds all employer level data. Construction Industry Scheme (CIS) holds all Contractor and Sub-Contractor data.

Each method provides the agent with different levels of access and so thought needs to be given on what the agent wishes to do for their client.

1. [64-8 form](#). The agent designatory details on the 64-8 form are manually input onto the customer record in EBS only against the customer's Employer Reference record (EmpRef). This allows an agent to represent a client on the phone or in writing.
2. [File by Internet form \(FBI2\)](#) – the agent-client relationship is manually added to Enrolment Agent and Client Database (EACD) using the Agent Government Gateway Identifier enabling the agent to transact online through HMRC Online Services for Agents and software but they are not able to access pay and tax details for the employer.

3. [Online Agent Authorisation](#) (OAA) – Automatically places a copy of the agent-client relationship into both EBS/CIS against the customer record and EACD enabling the agent to transact for their client through HMRC Online Services for Agents, in writing and over the phone.
4. Customer led journey through Business Tax Account (BTA) – The agent provides the client with their Agent Government Gateway Identifier and the customer can log into their BTA, using the same credentials they used to register for Employer PAYE Services, and access the “Add, View or Change tax agents” service where they can add an agent by entering the Agent Gateway Identifier, enabling the client to be added to the agent's online client list only. This route also allows the agent to be removed by the customer. This provides identical access to the FBI2 process in providing the agent online access only through HMRC Online Services for Agents.

Agents can find their Agent Government Gateway Identifier by logging on to HMRC Online Services for Agents and selecting “Authorise client” from the left-hand menu. The identifier will appear on the next screen under the title “Agent Identifier”.

HMRC offers a beta service called Agent Online Self-Serve (AOSS) providing employer level pay and tax information. Agents are invited into the service based on a defined number of invitations per day and the agent having less than 200 clients on their list. Once the invitation is received and accepted, the agent will be directed to a new homepage where they can access all the same services in HMRC Online Services for Agents but also obtain access to employer level pay and tax details. To access the employer level, pay and tax details, an authorisation for the agent must exist in both EACD and in EBS. If the agent is only authorised to act online (but not in EBS), they will see “Limited Authorisation” against the client record.

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Value Added Tax (VAT)

There are three methods of informing HMRC of an agent-client relationship in VAT.

1. [64-8 form](#). This allows an agent to act for their client in writing or over the phone. Upon receipt, the document is scanned and saved as a PDF into Electronic Folder (EF). The most recent authorisation received is accepted as the authorised agent.
2. [Online Agent Authorisation](#) (OAA) – The relationship is automatically input into Enrolment and Agent Client Database (EACD) as a client list enabling the agent to represent the client online. In addition, a document is created and saved into Electronic Folder (EF). This authorisation process allows agents to represent their client online, in software, in writing and over the phone.
3. Customer led journey through Business Tax Account (BTA) – The agent provides the client with their Agent Government Gateway Identifier and the customer can log into their BTA and access the “Add, View or Change tax agents” service where they can add an agent by entering the Agent Gateway Identifier, enabling the client to be added to the agent’s online client list only. This route also allows the agent to be removed by the customer. This allows the agent online access only through HMRC Online Services for Agents and through software.

VAT Mainframe is used to hold data about Value Added Tax and to store the record of a Non-VAT Registered Agent and Agent Code.

Electronic Folder (EF) is used to store all customer documents and correspondence.

HMRC is migrating the VAT service onto ETMP (Electronic Tax Management Platform). Where customers move under MTD-VAT, relationships are created in ETMP against the Agent’s “Agent Service” ARN (Agent Reference Number). HMRC is working through how it will migrate non MTD-VAT customers where the agent may not have an Agent Service Account created or where the link between the Agent Service Account and the Non-VAT Registered Agent Code is unconfirmed.

VAT and MTD-VAT are treated as separate services and sit in different systems with separate authorisations. Agents and customers must remember that adding or removing an agent for either VAT or MTD-VAT does not impact an agent in the other service. Therefore, additional action is required.

Agent Services Account

MTD-VAT/MTD-ITSA/Trusts Registration Service/CGT/Income Record Viewer

There is only one method of putting an authorisation into a service within the Agent Service Account (ASA) – the digital handshake.

The digital handshake creates a relationship between the Agent Reference Number (ARN), the identifier for the Agent Service Account, and the customer Business Partner Record in Enterprise Tax Management Platform (ETMP) against the authorised service. The relationship is also held in Enrolment and Agent Client Database (EACD). This allows the agent to represent the client online via the Agent Service Account, through software, in writing and over the phone.

Agent Services is the new service for agents in ETMP where all new services will be added and existing services will, in time, migrate. ETMP is different to previous head of duty systems in that it ultimately covers all taxes and will become the single platform for all services.

HMRC has developed the new digital handshake to give an increased level of identity verification and authentication from both agents and customers before creating a relationship. The digital handshake allows the customer to provide their specific consent, following which HMRC links the agent and customer records under the requested tax regime.

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Exceptions

There are some exceptions to the Digital handshake being the only method of authorisation in the Agent Service Account.

1. Income Record Viewer service is currently in limited Private Beta, with agents invited in and relationships stored outside of ETMP in another database although this may change if the service enters Live.
2. MTD services offer an exception where an existing agent continues to act as the customer is signed up. HMRC will seek to 'honour' a customer-agent relationship already held for Self Assessment or VAT online at the point of sign up, thus negating the need to create a new authorisation. Prior to sign up, agents can link their old agent codes against their Agent Service Account using a linking service and this enables HMRC to copy the relationship from the old head of duty system into ETMP.

This ability to carry forward an authorisation into the ASA is restricted to the MTD VAT and MTD-ITSA services. Trust Registration Service (TRS) and Capital Gains Tax (CGT), now called the UK Property Reporting Service or sometimes referred to as 30-day reporting are now accessed through bespoke services and these require new authorisations using the digital handshake. Existing authorisations held in NPS or CESA do not specify if authorisation covers Capital Gains Tax reporting or TRS so are not sufficient for these new services. In addition, each new service has new customer identifiers which the new authorisation is held against and HMRC needs the customer to give specific consent for the agent to act.

Customers can remove a tax agent themselves by logging into their BTA and accessing a service called "View agent request history or remove a tax agent". This service is not available for the Income Record Viewer.

Comp 1

This is a temporary authorisation, usually allowing an agent to act during an Intervention. HMRC main head of duty systems are only capable of holding one authorisation at a time and if the authorisation provided under [Comp 1](#) was added, it would displace the full authorisations already held. HMRC therefore do not put a Comp 1 authorisation into the head of duty system.

Instead, a copy of the form is scanned and passed to the compliance officer dealing with the intervention, enabling them to deal directly with the agent. There is no wider record of this relationships making it difficult for others in HMRC to see this relationship.

ATED (Annual Tax on Enveloped Dwellings)

There are two methods of authorisation.

1. [ATED1 form](#) – once submitted to HMRC, the relationship is created manually.
2. Digital handshake – This is a different digital handshake to that used by Agent Services and is unique to this service. There are fewer identity checks completed by the customer because ATED is a one-way flow to HMRC with the intention of paying money in, with lower risk of fraud.

Excluded Customers

Where a customer is unable to transact in a digital manner or requires extra support, they are advised to contact HMRC directly where an operative will be able to assist them in creating the relationship in the relevant systems.

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Raising standards in the tax advice market - Summary of responses and next steps

The government published a summary of responses and next steps on 12 November 2020 following the call for evidence on raising standards in the tax advice market [see agent update 76].

As set out in the summary of responses, the government is proposing to take the following next steps:

- take action to raise awareness of HMRC's standard for agents
- conduct and publish the results of an internal review of the powers currently available to HMRC that help enforce that Standard
- consult on a requirement for tax advisers to hold appropriate levels of professional indemnity insurance and a definition of tax advice
- work in partnership with adviser professional bodies to understand the role they play in supervising and supporting their members and raising standards in the profession
- review options to tackle high costs to consumers of claiming tax refunds.

You can find the summary of responses and next steps on GOV.UK.

Alternative Dispute Resolution

As well as telephone mediation, the Alternative Dispute Resolution (ADR) team are now offering video mediation in their cases. Video gives the parties involved in the meeting the opportunity to discuss the issues in dispute 'face to face' without having to be in the same room. The implementation of this has recently been recognised at the National Mediation Awards run by the College of Mediators and the Civil Mediation Council, where the HMRC ADR team won the Innovation Award.

If you have a case that you would like considered for Alternative Dispute Resolution, please complete the online application form on [GOV.UK](https://www.gov.uk).

Trust Registration Service

Following customer feedback, we've updated the GOV.UK pages on trust registration and [managing the trust details](#). This includes step by step guidance on the agent authorisation process and further detail on trust and estate closures.

Extension of the TRS

The [Regulations](#) bringing in an expansion to the Trust Registration Service were laid in Parliament on 15 September 2020 and came into force on 6 October 2020. This requires the registration of UK express trusts, and non-UK express trusts in certain circumstances, regardless of tax consequence.

It's not yet possible to register non-tax paying trusts on TRS. We're currently in the development phase of extending TRS to include functionality to register Non-Taxable Trusts [and for all trustees of registered trusts to provide additional information on the trust's beneficial ownership].

To help HMRC in developing this aspect of the service, we'd like to talk to people who've set up a trust or are a trustee for a Non-Taxable Trust. Do you or anyone you know have a trust that falls into this category? We would also like to hear from agents who will be registering a trust that is non-taxable, on behalf of a client. If you're interested in participating in user research, now or in the future, please contact – serviceteam17.digital_ddcn@digital.hmrc.gov.uk.

We'll shortly be providing more information on GOV.UK about the extension of the TRS as a result of the fifth Anti Money Laundering Directive. This will include; an overview of the new rules, links to relevant documents, detail of the types of trusts that will be required to register, and what information will be needed to complete the registration process or update the details of trusts that have already been registered.

We're currently considering the most effective approaches for reaching unrepresented trustees to raise awareness of the new requirement to register express trusts. If you have any suggestions about how we might best do this or which channels would be most effective, please contact serviceteam17.digital_ddcn@digital.hmrc.gov.uk.

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New HMRC Charter

Following a full public consultation, we've published our new [HMRC Charter on GOV.UK](#).

Our Charter sets out the standards and behaviours our customers can expect from us and what we can expect from them.

The standards in the Charter explain how we will get things right, make it easy for our customers, be fair, responsive and aware of their personal situations. It also says that we will recognise someone can represent them and we'll respect their wish to have someone else deal with us on their behalf, such as an accountant, friend or a relative.

Information on how to provide feedback and how to make a complaint if the service you have received hasn't met the standards in Charter is published alongside the Charter.

Paying HMRC

There are several ways to pay HMRC. You can do this by:

- Direct Debit
- Faster Payment
- Bac's
- CHAPs
- personal debit card
- corporate credit and debit card*.

*Payments made by corporate credit card incur a surcharge which goes direct to merchant acquirers, card schemes and card providers. This will also apply to corporate debit cards from 1 November 2020. You may want to consider another payment method if you do not wish to incur this surcharge.

Customers experiencing difficulties should contact [HMRC](#) as soon as possible.

If you know anyone who pays HMRC, particularly by corporate credit or debit card, you may want to direct them to this advice. More information about paying HMRC is available on [GOV.UK](#).

Government support for businesses

Government has recently launched a new Business Support campaign. This brings a range of business advice and support into one place, from help with finance and business planning, to export advice.

For more information, visit www.businesssupport.gov.uk.

Trusts and Estates newsletters

HMRC regularly publishes a Trusts and Estates newsletter. It contains the latest news, updates and guidance on Inheritance Tax and trusts. These newsletters can be found [here](#).

Consultations

Administrative Burden Advisory Board (ABAB) 2020 Annual Report and 2020 Tell ABAB Survey Report

The [Administrative Burden Advisory Board \(ABAB\)](#) published their 2020 Annual Report on 29 October and their Tell ABAB Survey Report on 3 December on [GOV.UK](#).

The ABAB Annual Report looks back at the work ABAB has been involved in and sets the priorities for the coming year. The Tell ABAB Survey Report includes the feedback from the annual Tell ABAB Survey.

ABAB is made up of 12 members with a wide range of relevant and up to date business knowledge and expertise. It is independent, representing a cross section of businesses and professions and offers constructive challenge and support to HMRC by championing the views and concerns of small businesses.

Please share the report with colleagues and if you would like to comment on this report or help ABAB with their work, please contact: advisoryboard.adminburden@hmrc.gov.uk.

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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.

Tax Agent Toolkits

HMRC have 19 agent toolkits available for you to download and use. They have been designed to address the most common errors seen from previous years. They include checklists of the key issues to consider and links to HMRC technical guidance and manuals.

The complete catalogue of toolkits has been updated to assist you with completion of:

- [2019 to 2020 Company Tax Returns](#)
- [2019 to 2020 Self Assessment Tax Returns](#) including [Capital Gains Tax toolkits](#)
- [2019 to 2020 National Insurance Contributions and Statutory Payments, employers' end of year forms and 2020 to 2021 record keeping](#)
- [2019 to 2020 Property Rental Income](#)
- [2020 VAT toolkits.](#)

By identifying the most common errors this may prompt a conversation between you and your clients to ensure submissions are correct.

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.

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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.

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.



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Agent Forum - working to support the agent community

Membership of the Agent Forum continues to grow. The creation of the dedicated COVID-19 topic has demonstrated the effectiveness of the forum as a medium to answer queries and resulted in increased awareness of the forum across the agent and HMRC communities. Increasing numbers of business areas across HMRC are seeking information on the forum which is aiding responses to agent queries. A further dedicated SA2021 topic will be also be created to support Agents during the forthcoming peak business period.

Provision of improved information and guidance on the use of the forum has assisted in raising the quality and clarity of posts, which enables better responses. The information and guidance on the Forum can be accessed on the following links within the Knowledge Base:

- [KA-01298 Purpose of the Agent Forum](#)
- [KA-01298 Agent Forum Access and Posting.](#)

Agent Forum Updates

Please note to access via the links in the following section you must be logged into the Agent Forum. Clicking the link will give you direct access to the thread.

Recent issues trending on the forum include:

- [SA-7128 Working from home expenses under COVID-19](#)
- [SA-7612 Emails re SA reminders](#)
- [PAYE-6357 Reporting bank interest.](#)

Recent successful results on the Agent Forum include:

- [CGT-7308 CGT 30 day reporting and paper returns](#)
- [Others-6768 HMRC post destined for overseas](#)
- [SA-6838 2019-20 POA2 & recent HMRC letter re deferment](#)
- [CGT-6829 30-day reporting – HMRC guidance suggests that it is optional.](#)

HMRC works with Agent Professional Bodies to prioritise potential issues raised on the Agent Forum, in seeking to ensure resources are focused on those items that have the highest impact on the Agent community and operation of the tax system. Agents may also be asked to post additional evidence or be approached directly for specific information that will assist investigation and resolution of potential problems. HMRC and Professional Bodies work together in joint forums such as the Agent Support Group and Issues Overview Group to understand and achieve progress on identifies issues, and also improve published information in the newly established Guidance Forum.

Prioritised Issues

Professional Bodies have identified the following topics on the Agent Forum for prioritisation:

- [SA-4994 Phones not answering on Agent lines again.](#)

Professional Bodies have received updates on performance from the HMRC Director General for Customer Service, and improvement measures being implemented.

- [Others-5504 HMRC Webchat.](#)

Webchat services mirror the telephone service (apart from several elements of NI). Agents should report on the Agent Forum and to Professional Bodies instances where this not the case to aid further investigation or training if necessary.

- [Others-5425 Taxpayers can only revert to paper communications by accessing their PTA.](#)

Following investigation, the process for requesting changes has been confirmed. Further publicity and training about this service has been requested.

The latest updates on these topics are published on the Agent Forum. Agents are invited to continue to contact their Professional Body if they are seeking prioritisation of issues posted on the online Agent Forum or suggest items to be raised with HMRC in other forums.

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The Pensions Regulator (TPR)

TPR launches pledge to combat pension scams

Pledge to combat pension scams

Pension scammers wreck lives with people losing between £1,000 and £500,000, for some, this is their entire life savings.

The Pensions Regulator has launched a new campaign calling on the pensions industry to go further in protecting scheme members from scammers. We ask trustees, providers and administrators to [take the pledge](#) to combat pension scams and commit to:

- raise awareness of the risks of scams
- educate themselves on evolving scam tactics
- protect members with appropriate due diligence.

New training

A new training module in the [Trustee Toolkit](#) will help industry understand what they need to do to help protect members from scam.

We ask anyone in the industry, who is involved in pensions transfers to take the new module. If you want to develop your understanding of pension scams visit the Trustee Toolkit.

What you can do

If you're a trustee, provider or administrator you can sign up to the pledge. If you're an adviser you can encourage your clients to take the pledge to combat pension scams.

Support the campaign by [sharing our Twitter posts](#).

[Find out more about the pledge.](#)

Working Together Contact information for Professional and Representative Bodies

[AAT](#)

[ACCA Jason Piper](#)

[AIA David Potts](#)

[ATT Jon Stride](#)

[CIMA](#)

[CIOT Jon Stride](#)

[CIPP Samantha Mann](#)

[IAB](#)

[ICAEW Caroline Miskin](#)

[ICAS Tax Team](#)

[ICB Jacquie Mount](#)

[ICPA Tony Margaritelli](#)

[IFA Anne Davis](#)

[VATPG Ruth Corkin](#)

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

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