# Minutes of the Self Assessment Developer Forum

# Wednesday 26 June 2013

# Euston Tower – 1st Floor Conference Room, London

## Attendees:

Bharat Vithlani (BV) – Andica
Alison Ford (AF) - Keytime
Tolu Ajimoko (TA) – IRIS
Tim Coombe (TC) – IRIS
John Wall (JW) – IRIS
Paul Beeson (PB) – Seaquill Ltd
Iain McLellan (IM) – CCH (Wolters Kluwer)
James Reeves (JR) – Taxfiler Ltd
Paresh Patel (PP) – Taxfiler Ltd
Mark Sutherland (MS) – Ernst & Young
Sean Orr (SO) - Ernst & Young
Graham Clohessy (GC) - Ernst & Young
Mark Wood - Isokon
Celso Pinto (CP) - Simpletax
Ali Abbas (AA) – Sage
Greg Case (GCA) – ASP (TaxCalc)
Ian Belcher (IB) – ASP (TaxCalc)
Li Feng (LF) – Ftax
Kevin Wise (KW) - ABCsa
Jane Harries (JH) – Thomson Reuters
Steven Kilcoyne (SK) – Thomson Reuters
Stuart Moffatt (SM) – Thomson Reuters
Ireti-Olu Adeleye (IO) – Thomson Reuters (Digita)
Lucien Caldwell (LC) – Thomson Reuters (Digita)
Uhmer Ehsan (UH) – HMRC
Liam Davies (LD) – HMRC
Dennis Dawkins (DD) - HMRC
Tim Minshull (TM) – HMRC (Chair)
Tony Musk (TMu) – HMRC (Minutes)

## 1. Welcome and Introductions

TM welcomed everyone to the meeting.

## 2. Matters Arising

TM advised that an update had been issued regarding the action points from the last meeting and asked if anyone had any comments on this.  TM advised that a question regarding the scale of the renumbering on the 2013/14 forms had already been raised and would be covered under 'Any Other Business'.

Two further questions were raised:

### 2.1 *Was the FHL page looked at for 2013/14? (From Item 5.4 in previous minutes)*

This was minuted but not noted as an action point. TM apologised for this and advised that he would look into this and issue an update.
**Action Point - TM**

***2.2 Scanning of SA Forms – what was the HMRC position? (From Item 7.2 in previous minutes)***

TMu advised that currently HMRC use scanning for the logging of paper SA Returns using the Barcode on Page 1 of the HMRC printed forms. HMRC were looking into the possibility of scanning the underlying data within the forms but a decision on whether or not this would be implemented had not yet been made.

If any developers wanted to include the Bar Code (for logging) on their printed output then they should contact SDS team for details.

## 3. Digital SA

Liam Davies from the HMRC Digital Solutions Programme gave a presentation which covered the current HMRC strategy in this area. The presentation (Digital SA.ppt) is attached for info.

Liam asked for input during the presentation and useful discussions took place. He thanked developers for their questions and advised that to go into this in more detail a focus group meeting would be set up, probably in August 2013. Invites etc will be sent out nearer the time. **Action Point – TM**

## 4. Identity Assurance (IDA)

Umer Ehsan from the HMRC Digital Solutions Programme gave a presentation which is attached for information (Identity Assurance.ppt).

The engagement with software developers to fully understand the scope of 3$^{rd}$ party software and how customers use this to currently interact with HMRC online services is ongoing. However, more developer input is needed. The second engagement workshop is planned for 2$^{nd}$ July. Developers were asked to let SDS Team know if they would like to attend this or any further workshops.

There is a small pilot commencing in October 2013, to test the IDA solution for individuals to report change in circumstances through the HMRC portal – PAYE Online for Employees. The plan is to also have a small pilot commencing in October 2014 for individuals who report Self Assessment using 3rd Party Software. Further engagement will be made but if any developers are interested in getting involved or would like to put forward any other suggestions for pilots to prove the IDA solution for individuals please contact the SDS Team.

## 5. Simplified Expenses Update

TM gave an update on the current position. For information, a briefing document (Simpler Tax.doc) is attached to the minutes. Additional information is also available on the www.gov.uk site at https://www.gov.uk/simpler-income-tax-simplified-expenses.

A discussion took place and the following comments were made:

- Is this really simplification as the first question for agents will be which method is most advantageous for their customers. To be able to do this you need to be able to understand both accounting methods in the first place?

TM advised that HMRC have already produced a comparison tool on the GOV.uk website at https://www.gov.uk/simplified-expenses-checker .

- With drive towards simplification HMRC will need to make sure, where possible, that the rules for expenses are aligned, for example the DWP rules differ from those under Simplified expenses.

TM accepted that there are differences at the moment but these are early days and would hope that as the process evolves that moves towards alignment will be made.

## 6. Agent Strategy Update

TM gave an overview of the current position and the presentation given at the 13 March 2013 Collaborative Assembly of Software Developers and HMRC Consultative (CASH) meeting is attached for info (see Agent Strategy.ppt).

A discussion took place and the following comments were made:

- How will the levels of authentication be decided for agents?

This is still under discussion and is linked with IDA.

- Will agent only filing still be allowed?

TM believed that this would be unaffected but would take an action to check this.
**Action Point – TM**

## 7. Delivery Timetable

TM advised that the 2013/14 draft forms were now published on the HMRC website http://www.hmrc.gov.uk/softwaredevelopers/sa/draft-taxreturn.htm together with a release timetable.

The other expected delivery dates for SA2013/14 are:

- **July 2013** – Tax/NIC calc
- **November 2013** – LTS with calculation
- **February 2014** – TPVS
- **April 2014** - Live

A request was made that the developers had sight of the notes as early as possible. TM acknowledged the need for this but advised these will not be available until at least November 2013.

## 8. Any Other Business

### 8.1 2013/14 Forms Renumbering

TM advised that there was extensive renumbering on the 2013/14 returns mainly due to the addition of the new 'Cash Basis' boxes.

The developers were very disappointed with the extent of the changes particularly in view of discussions held at previous SA Forums where it had been agreed that these would be kept to a minimum. TM understood this and apologised for the extra work these will cause.

TM advised that the renumbering was based on a policy from 2007/08 where the use of suffix's was deemed to make the paper form more complicated and generated customer contact and errors. However, as over 80% of SA returns are now sent online and because of the resulting impact on 3rd party and the HMRC product alike (as well the notes, calculation etc.) the focus on paper will be reviewed.

The 2013/14 form numbering will remain but the aim will be to keep any changes for 2014/15 onwards to a minimum.

A discussion then took place with the following further points being raised:

- Some of the boxes on the forms had changed from single cell boxes to multiple cell boxes and vice-versa. Can these be kept consistent?

- Address boxes – Can more space be allocated to the white space in the address boxes on the forms?

- Partnership statement '/' entries in date boxes caused formatting problems

TM will discuss these points with Forms Unit but as most of the boxes, particularly the '/' entries had been present for several years.
**Action Point - TM**

*Please note the use of single cell boxes where multiple cell fields are used and vice-versa will not affect the 'Identical' status of the Forms.*

### 8.2 Draft Returns - Use of Embedded Fonts

To keep file sizes of the drafts (and final returns) to a minimum could HMRC ensure they use embedded subsets rather than the full set? TM will raise this with Forms Unit
**Action Point - TM**

### 8.3 Draft Forms – Changes log

Would it be possible for developers to be provided with a changes document between versions? TM will raise this with Forms Unit.
**Action Point - TM**

### 8.4 Specials and Exclusions – any more expected for 2012/13?

There is currently an issue with Terminal Loss relief which is under investigation with the specialists but there are no others in the pipeline at the moment.

### 8.5 Nominated partner - Box 11.3 SA800

HMRC have received online Partnership Returns with Box 11.3 absent or which includes the name of the partnership instead of the nominated partner. TM asked developers to consider developing guidance/validation in the user interface of their software to help customers to populate this element with the correct detail.

### 8.6 SA content move to www.GOV.uk site

TM advised that the plan was to move the current SA content of the HMRC site to GOV.uk in September 2013. Redirects will be in place until March 2014 so this should not affect links in products until then.

The meeting closed at 15:30

Minutes by Tony Musk – SDS Team

**Summary of Action Points**

| Item | Action | Owner |
|------|--------|-------|
| 2.1 | Check if FHL page reviewed for 2013/14 | TM |
| 3 | Arrange focus group with Developers on Digital SA | TM |
| 6 | Agent only filing – will this still be allowed as part as the Agent Strategy initiative | TM |
| 8.1 | Contact Forms Unit | TM |
| 8.3 | Possible changes logs for Forms changes | TM |