ATT welcome, June 2018

Welcomes

01 June 2018

The importance of being careful

Hello to you all!

The month seems to have flown by since my last Welcome article and I write this latest one after the hottest Bank Holiday on record. I hope you all enjoyed the sunshine and, like me, hope that was not to be all of our summer warmth.

I have mentioned in previous pages about the importance of consultation with government and HMRC. The biggest change ahead for all of us is Making Tax Digital (MTD) and all that is linked to this programme. We have already seen one deferral announced on the day of last year's ATT AGM, which meant changes made hastily to Graham Batty's speech as he was made our President that same day.

We must all have had concerns about how the relevant government departments would manage with the work involved in MTD and Brexit – both huge projects.

In early May we saw the announcement that more delays would result to the digitalisation process. Personally, I was pleased with the announcement. HMRC's decision to pause the rollout of Simple Assessment and the real time changes to PAYE tax codes gives them the opportunity to resolve current problems with these projects. There have been reports of inaccuracies in the information which HMRC have used in Simple Assessments to calculate tax bills. And dynamic coding has caused some employees who have been paid a bonus early in the tax year, or who have uneven earnings, to receive an incorrect tax code which can lead to a tax overpayment.

My view is that it is in no-one's interest for legislation and systems to be introduced 'badly'. Without careful thought and input from us all, any major change to the way in which our tax system works could be a disaster. I am keeping an eye on calls for

volunteers for the pilots for MTD. I know we cannot all do this at once; some pilots are quite small at the start, but we should try to engage with and embrace the new systems to make sure they work better.

Although a rushed MTD would be a nightmare for us who work in tax on a daily basis we must always think of those taxpayers who are unrepresented. They already struggle with a complicated tax system and add to that a new digital system – where can they go for help? It is because of this that I am in awe of both LITRG and Tax Help for Older People (TOP) and the work they do. I am sure that you are aware of both but if you have 10 minutes over a coffee one day have a look at their respective websites to see the help that they offer: https://www.litrg.org.uk/ and http://www.taxvol.org.uk/.

In the past I have been a volunteer for TOP. My early days in tax saw me offering help to taxpayers in the local tax office I worked at. I never imagined that would become a luxury to some elderly taxpayers. Volunteering for TOP was a humbling experience and the reward I had in being able to help was huge. I know how busy we all are so volunteering may not be an option but there are other ways in which we can all help. This is where the Bridge the Gap campaign comes in. Details can be found here and, if you can, please help these two worthwhile organisations: https://www.bridge-the-gap.org.uk/.

Last month I was able to attend the ATT Admission Ceremony at the House of Lords. It was a wonderful evening in a stunning location to welcome new members and their families to the ATT 'family'. I hope those who attended enjoyed the evening as much as the officers of the ATT did. Our thanks to Lord Palmer of Childs Hill who welcomed us so warmly.

The rescheduled Joint Presidents' Lunch was held in the Signet Library in Edinburgh. Sadly, the 'beast from the east' in early March had meant the original lunch had to be cancelled. However, the delay did not change what was a great event, meeting colleagues from north of the border. Thank you all for making us so welcome.

As always, both of these functions were organised by the amazing events team at Artillery House. I cannot imagine the work involved in arranging these events but they always make it look seamless. A huge thanks to them all for all they do.
So, my friends, that is all from me this month. I hope June is a good one for us all. Take care until next time.