Spotlight on...the ATT’s Technical Steering Group

General Features

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This month, in our series of articles about the different technical committees, ATT Technical Officers Emma Rawson, Will Silsby and Helen Thornley outline the work of the ATT’s Technical Steering Group (TSG) and its VAT sub-group.

The technical work of the ATT is set and guided by the Technical Steering Group (TSG). Unlike the CIOT, which has a number of sub-committees focusing on different areas of tax, the ATT’s TSG has a single sub-group – for VAT. The TSG itself oversees the complete range of technical work carried out by the ATT.

TSG meets quarterly in London and is co-chaired by Michael Steed and Jon Stride. The range of taxes covered is reflected in the breadth of the group’s membership, from sole practitioners to Big 4, industry and practice support. The full membership of the group can be found on the ATT website.

The TSG is supported by ATT’s three Technical Officers who carry out much of the day to day work. This includes representing the ATT at meetings with HMRC/HMT, drafting responses to consultations and maintaining the technical pages of the ATT website.

In addition to the members of TSG, a further group of contributors also provide feedback on consultations, draft legislation and day to day tax issues. The views and comments received from TSG members and contributors are invaluable as they help to ensure that ATT responses to HMRC reflect the views of the membership and are informed by members’ practical experiences. Only by making well-considered submissions and contributions can the ATT expect to influence the development of tax law and practice.

The latest meeting of the TSG was held on 5 September. This included a look back at the submissions that the ATT made in response to the draft provisions for Finance Bill 2018-19, highlighting any ongoing areas of concern. TSG then looked forward to future submissions with members providing their comments and views on the OTS Business Life Cycle report in preparation for a forthcoming meeting, a consultation on HMRC's Civil Information Powers and issues with incorrect and incomplete guidance identified by the VAT sub-group.

The meetings of TSG usually include a technical discussion. At September's meeting, there was a presentation on Scottish taxes by Senga Prior, ATT's Scottish spokesperson and a Council member. Senga explained the history of devolved taxes before identifying the rate and banding differences between Scotland's land and buildings transactions tax and England's stamp duty land tax. She also looked at the consequences of the new income tax rates for Scottish taxpayers from 2018-19 and highlighted the winners and losers from these changes as compared to the rest of the UK.

The VAT sub-group meets on the same day as TSG, and is chaired by either Stephen Taylor or Julian Millinchamp. It does very much as its name suggests, dealing with any VAT issues relevant to ATT members. As can be imagined, a major focus of the group of late has been the imminent introduction of MTD for VAT in April 2019. At the September meeting, other key topics discussed included the VAT implications of Brexit, members' practical experiences of VAT visits, recent draft Finance Bill legislation relating to VAT and the potential submission of further evidence to the Treasury Committee VAT Inquiry (to which Emma Rawson and Stephen Taylor provided oral evidence to on 3 July 2018).

If you are interested in learning more about the ATT TSG or its VAT sub-group, or acting as a contributor, please contact Emma, Will or Helen to find out more.