Welcome to the January Technical Newsdesk

Welcomes

01 January 2019

Happy New Year everyone. Which is slightly odd to say now because, due to the long lead in time for January's *Tax Adviser* magazine, I am writing this introduction on Black Friday; the 'official' start of the Christmas shopping season (in the US, anyway). I must confess there is no official start to my Christmas shopping season, although it does not involve a last-minute dash round the shops on Christmas Eve (honest!)

Given the time of writing, most of this month's Technical Newsdesk focuses on the work we have done on the Finance Bill (formally known as the Finance (No. 3) Bill 2017-19); particularly the briefings we provide to politicians to explain the provisions, and where we have concerns/suggestions for amendments etc. Of course, by the time you read this we expect the Bill to have received Royal Assent and be an Act, so we will see to what extent our briefings have assisted the process of debate.

Finance Bill aside lots of other issues continue to keep the technical teams (and our volunteers – thank you!) busy, and we report on our work with the Office of Tax Simplification on its business lifecycle review, and LITRG's work on Access to Work grants.

Eagle-eyed readers may have noticed that, having said on more than one occasion that Making Tax Digital (MTD) was something of a Technical Newsdesk 'staple', in fact there have been few such articles in recent editions. This is largely because things are now moving at such a pace that by the time you read things in Technical Newsdesk they may already be out of date. So, when it comes to MTD, keep an eye on the dedicated pages on our websites, and in the Friday CTA/ATT newsletters. But whilst on the subject, it has been great to get out to some of our branches and talk

about MTD, and receive questions and comments from members. Last night I was in Newcastle speaking at the North East branch and, while we are five weeks into the public pilot, a straw poll revealed that of the eighty or so delegates, just one practice had enrolled just one client into the pilot. Clearly there needs to be a significant increase in numbers before mandation on 1 April 2019, which just demonstrates the challenges to be overcome by businesses and their agents.

Finally, we would like to wish Angela Fearnside, one of our CIOT Technical Officers, every success as she returns to the world of private practice. Angela has been a Technical Officer for nearly four years and has made a significant contribution to our work during that period, and has recently been a driving force for much of our Brexit related work (including the new Brexit section on the CIOT website). However, it's not a 'no deal' scenario as Angela will continue to contribute to our work as a volunteer on our Indirect Taxes sub-committee!