ATT President's page, April 2019

Welcomes

01 April 2019

Life beyond Workin’ 9 to 5

Hello to you all.

I approach the last few months of my presidential year and wonder where the time has gone.

As I type this Welcome page, I am at the end of a two-week period where I have been on ATT President duties around-the-clock. I visited Dublin for the Irish Tax Institute dinner, Glasgow for my own and Ray McCann’s Joint Presidents’ Lunch, Warwick for the Branches Conference and Newcastle for the North East Branch Dinner. I have had an amazing time meeting old friends and colleagues – and taking the chance to make some new ones.

The Joint Presidents’ lunch is a bi-annual affair and is a joint event with the CIOT President. I am lucky enough to be ATT President at the same time as Ray McCann, someone who I worked with for many years on the Joint Professional Standards Committee, is CIOT President. Ray’s term as President comes to an end in May 2019 at the CIOT AGM. I would like to take this opportunity to thank him, and his wife Helen, for making my year as ATT President so enjoyable.

This year the venue for the Joint Presidents’ Lunch changed from Edinburgh to Ray’s birthplace of Glasgow and we were allowed to visit the City Chambers building. I am sure those who attended will agree that it is a stunning building. Kate Forbes MSP spoke to us regarding her work for her constituency, and with Scottish tax changes and the new Welsh devolved taxes, we all need to be mindful of further complexities to a tax system which is already overloaded with legislation

I have been involved in meetings with HMRC about Agent Services and the value agents add to the tax system. Although we all know what we do for our clients it is

hard to put a monetary value on it: we know how much our time is billed at but how do we measure this for HMRC?

For example, the RTI system and dynamic/automatic coding system just does not work for one of my clients. I have to call HMRC at least six times a year to change her code – the first call has just happened with the issue of the 2019/2020 code. The amended code is now correct but the first payment under RTI in April will mean an automatic code change, cue another call. All will trundle along until the 2019 Tax Return is submitted to HMRC which will trigger another change and another call. This does not only mean extra time for me and costs to my client but what about HMRC resources? At a time with Making Tax Digital and Brexit (sorry everyone, I just had to include these at least once) already consuming resources for agents, their clients and HMRC, can we not search for ways to make life easier for us all?

I have not spoken to you since the January deadline and I hope it went well for you all. It seems as one deadline passes another hurtles towards us and I will soon be getting ready to start work on the final RTI submissions for payroll clients and to send out my April letters for the 2019 Tax Returns for my Self Assessment clients.

Buried in a research report from 2018 which has only just been published by the Government and spotted by the ATT is a gem. I am talking about the idea that tax-enquiry meetings might be held outside of normal office hours. This is an idea which deserves serious consideration.

Taxpayers, agents and HMRC stand to benefit from having the option to arrange a meeting with HMRC outside of the typical 9 to 5 business hours. It shows that HMRC are thinking about how they can help to conduct interventions in a way that helps both them, the taxpayer, and to a lesser degree the tax agent. The round the clock service should be an option and as long as the taxpayer and agent do not feel obliged to take advantage of this, many would find it a welcome facility.

As I type this, we are less than three weeks away from Brexit. As you read this I wonder what has happened? Oh for the crystal ball I have always wanted...

Until next time

Tracy Easman
ATT President