Welcome to the May Technical Newsdesk

Welcomes

01 May 2019

Mayday mayday mayday

OK, if you're not reading this on the actual date of publication this reference might not strictly work. And more so in that the distress signal has nothing to do with May Day either; rather (according to Wikipedia and other sources) the expression 'mayday' derives from the French m'aider ('help me'), and dates back to 1923 when it was chosen by Frederick Stanley Mockford, a senior radio officer at Croydon Airport in London, as a word that would indicate distress and would easily be understood by pilots and ground staff in an emergency. Since much of the air traffic at the time was between Croydon and Le Bourget Airport in Paris, that seemed to fit the bill.

Many agents and their clients might be tempted to cry 'mayday' whilst grappling with the first two issues covered in this month's Technical Newsdesk. The requirements of Making Tax Digital commenced for many businesses with effect from 1 April 2019. However, as our first article explains, there is no need for distress. HMRC has announced a 'light touch' on record-keeping and filing method penalties in the first year of mandation, and businesses that will genuinely struggle to comply may be able to claim an exemption, or at least ask the Needs Enhanced Support service to m'aider. Also, whilst the EU recently agreed a further extension to Brexit until no later than 31 October 2019, lots of uncertainties remain and businesses are still being encouraged to prepare for a 'no-deal' Brexit. We set out a couple of the steps we have been taking to try and ease the impact of this, both now and in the future.

Loosely continuing the m'aider theme, much of our work relies on input from volunteers and members, and there are two areas reported this month where we

would like your help. First, in relation to the costs regime, particularly at the Upper Tribunal – is this causing difficulties, and can you provide us with illustrative examples? Second, the technical consultation on extending the off-payroll working rules to the private sector from April 2020 is still open. We would very much appreciate your thoughts – particularly around the practical application of the rules.

The last thing I would like to highlight this month is the roundup of our activity 'north of the border'. We have extremely good relationships with the Scottish Government and Revenue Scotland, leading to a high level of trusted engagement. Also, the Scottish government is undertaking a consultation on a policy framework for devolved taxes, and again we would welcome your input.