# ATT Welcome, May 2019

Welcomes

01 May 2019

## Deadlines

When I last wrote for this page in March, I expected that I would have loads to write for May's edition about my initial reaction once Brexit happened. Despite two deadlines, it appears all we have had are false starts and, whether or not we have a reasonable excuse for the extension that is the last I am saying about that this month – other than it would be nice if HMRC were as flexible with some of their deadlines.

A deadline that was not missed was the celebration of ATT at 30. A fabulous event was hosted by our President, Tracy Easman, at the London Transport Museum. There is more about this event on page 49. It was a delight to meet and talk to some of the original members of the Association and hear first-hand the history of how the Association came to be. What shone through that evening was how dearly the members hold the Association in their hearts. It would be remiss of me not to mention the excellent video celebrating the event that was brilliantly put together by members of staff and the Technical team.

I had the pleasure to attend the Branches Conference in Warwick along with Glyn Fullelove, the CIOT Deputy President. It was a pleasure to meet and speak to so many of the volunteers on our branch network. They all do so much work behind the scenes to ensure that the branch programmes are delivered each year. It was Malachy McLernon's last event as chair of the conference and I wish to thank him, as well as all the other volunteers, for all their hard work over the years. I look forward to visiting more of the branches in the coming year. I would like to echo my request that members should please continue to feed in any issues that they encounter in their daily jobs that they think the ATT should take up with the authorities, because that is the only way the ATT can truly represent members' interests. Contact details are at the bottom of this article.

The conference also provided an opportunity to listen to some of the members of staff from Head office explain what they did to ensure that the wheels of the Association continue to roll smoothly and I was well impressed. I remain reassured that we have a great team and they do an amazing job.

Hardly a day goes by without a comment in the press on the Loan Charge. It is interesting to note the variety of views expressed both by individuals caught up in it as well as professional colleagues. There are some really sad stories in relation to the hardship caused by HMRC's approach in seeking collection of sums due. Whatever the position, no single case is the same and I hope anyone involved at least got in touch with HMRC before 5 April 2019. If you need a quick guide on what to do or the options available to you, as I mentioned at the meeting for those in smaller practices at the CIOT Residential conference in Cambridge, LITRG has a good summary of articles on their website. Sticking your head in the sand is not really an option for anyone affected by this. As members of this Association, we are bound by the rules in the Professional Conduct in Relation to Taxation (PCRT), and this should always be our guide. We shall continue to monitor developments on this.

One of the arguments put forward by some of those affected by the Loan Charge is that a number of the arrangements arose out of reactions to the introduction of IR35. At the same Cambridge conference, Keith Gordon, fresh from his victory in the IR35 case involving Lorraine Kelly, gave his views on, well, IR35. As mentioned on this page in the past, we are aware that HMRC have been looking into the pay arrangements involving quite a few well-established presenters – or are they entertainers? We understand that additional decisions in relation to similar cases may soon be revealed. Despite their 'crackdown', the Government still thinks that the IR35 rules do not work. Based on the responses to the Government's consultation on 'off-payroll' working in the private sector, we understand that it intends to extend the reforms to the private sector. We should have an idea of their proposals in the summer and the new rules are expected to come in from 6 April 2020.

There is a lot going on and, if you want to keep up to date, everything I mentioned, and more, will be covered at the ATT Annual conferences which kick off this month. I look forward to seeing some of you there.

***Jeremy Coker***
***Deputy President, ATT***