HMRC’s Employment Tax Fora

Employment Tax

01 September 2019

Round up of July 2019 HMRC employment taxes related consultative forum meetings, including the Expat Tax Forum and the IR35 Forum.

Below is a short summary of meetings in July 2019 of two of HMRC’s employment taxes forums, which are attended by CIOT volunteers. HMRC publishes the minutes of the meetings on GOV.UK.

Expatriate Tax Forum

The third meeting of 2019, but first face-to-face meeting, was held in early July. A number of practical operations issues were raised. HMRC advised that in relation to Appendix 6 agreements and cancelling both payments on account and tax returns, rather than calling the agent helpline it is better to write to HMRC, or use shared workspace to upload a letter, so that HMRC can address all related issues in respect of affected individuals at the same time. Appendix 4 returns should also be submitted via a letter or shared workspace, rather than emailed to individual HMRC personnel. In relation to outbound employees, HMRC have asked us to submit examples of inconsistency or issues we see, so do please email the CIOT at technical@ciot.org.uk with any issues you experience in practice.

IR35 Forum

The forum met on L-Day to discuss the off-payroll working draft legislation and HMRC’s summary of responses to the earlier implementation consultation. Matters discussed included the definition of a small business and how intermediaries in a supply chain will know when an engager is ‘small’. Also discussed was the flow of information from engager to worker and intermediaries, including the level of information required when notifying a determination, reasonable care and transfer of liability. Other matters raised included the status disagreement process, guidance and HMRC’s Check Employment Status for Tax (CEST) tool. A summary of our

response to the government on the draft Finance Bill legislation will be included in a future edition of Technical Newsdesk.