COVID-19: CIOT and ATT approach

General Features

29 April 2020

The CIOT and ATT are working with HMRC and HMT in order to help mitigate the impact of COVID-19 on businesses, individuals and agents in respect of their tax obligations.

Whilst ‘business as usual’ needs to continue as much as possible during these unprecedented times, the CIOT and ATT are focused on helping to support businesses, individuals and agents. We have each created a dedicated COVID-19 hub on our respective websites (see www.tax.org.uk/covid19_tax for CIOT and www.att.org.uk/covid19 for ATT) to provide a central reference source for signposting to government information. Do bookmark these landing pages. Within these areas are supporting pages for key measures such as the Job Retention Scheme and the Self-employment Income Support Scheme, along with pages dedicated to particular areas of tax or tax administration.

In considering our approach to COVID-19, we have adopted the following general principles:

1. We are here to help:

a. HMRC and HMT in developing policy, assisting with guidance, and quickly communicating accurate messages, etc.; and
b. members and the public by identifying areas where government guidance is disparate or does not (yet) adequately communicate known policy, or may not be reaching a wide enough audience, and attempting to bridge those gaps.

2. We will engage with HMRC and HMT at all levels – at senior levels to discuss strategic approaches to engagement and suggestions of ‘blanket’ measures, and at operational levels to discuss particular schemes or taxes. We will work closely with LITRG and external professional bodies. We will recognise the pressures which HMRC and HMT face and seek to work with them in a way which does not overburden them, but is for mutual benefit.

3. We will not anticipate a position. Where guidance is currently incomplete, we will make that clear in our communications. What we publish will be based on factual information provided by or ascertained from a reliable source – preferably HMRC or HMT – publishing details of the source where it is appropriate to do so. We will not publish information if a source is not considered reliable or the information cannot be independently verified.

4. We will as soon as practicable promote what we know – we will use social media (Twitter, LinkedIn), the CTA and ATT newsletters and press releases, if appropriate, to release information and to highlight material on our website pages.

5. We will not publish on our website every query or point of uncertainty that we have received/raised, but will, where appropriate, highlight key aspects that we understand are under consideration and areas we are actively exploring with HMRC and HMT. We will publish further information on the website when we have an answer/clear guidance. This seeks a balance between highlighting areas of uncertainty that are being worked on, whilst avoiding publishing a long list of questions.

We will keep this approach under review and adapt to any changing circumstances.