Welcome from the editor, September 2015

Welcomes

01 September 2015

The C-word

Love it or loathe it, HMRC's use of the 'customer' word is here to stay. Naturally this brings with it the need to focus on customer service. Of course, there are areas in which HMRC need to improve, including those where their service levels are way below what is acceptable. My February article *January madness* retold my own grumbles of long telephone waiting times and I have since heard many similar stories.

As CIOT Vice President John Preston highlights in *Restoring confidence*, we need to understand that some changes are going to happen whether we like it or not. There is no point in fighting HMRC. Rather, we should do everything possible to ensure the changes are made sensibly and in realistic timeframes.

Elaine Benn, HMRC's Change Director, is tasked with safely delivering a range of changes over the next year and she tells *Tax Adviser* in *Transforming service* where the department is now and where it's heading.

Onerous reporting

On 6 April 2015, capital gains tax was extended to cover disposals of UK residential property made by some non-UK residents who are now required to deliver what is known as an 'NRCGT return' to HMRC within 30 days of completion of the disposal.

We have featured some interesting articles about the statutory residence test, such as Peter Vaines's last month, *The big question?*, which highlighted the complexity of determining residence. So to add a 30-day reporting requirement into the mix will

require the careful attention of advisers. Kevin Ashman and Tom Eyre-Brook explain the onerous reporting obligations of the non-resident capital gains tax charge.

Summer Budget

I spent a very enjoyable day assisting the CIOT technical team's coverage of the summer Budget, with the most interesting area of discussion being the changes to dividend taxation. My reaction at the time remains that limited companies still have a lot to offer small businesses, especially the flexibility to plan the extraction of profits. Now that the dust has settled, Jacqui Kimber considers the mathematics of the chancellor's announcements on dividends.

Alcohol wholesalers

Under new law, HMRC will have to approve as wholesalers most business-to-business vendors of duty-paid alcohol. Alan Powell explains the wide-ranging impact of new HMRC controls for alcohol wholesalers and retailers.

Judicial review

A key principle for applications for judicial review is that they must be started 'promptly'. Judicial review has evolved as a citizen's way to challenge a decision of the executive when there is no other remedy available. Keith Gordon considers the repercussions of the High Court's decision of the application for judicial review by NCM 2000. Keith's message is clear: whenever judicial review is being considered, or even when it might be considered relevant at a future date, obtain specialist advice early on.