Update from the Issues Overview Group

General Features

01 July 2021

An update from the recent meeting of the Issues Overview Group, and a progress report on some of the issues being escalated by the group, including the UK property reporting service.

Members may be aware that the Issues Overview Group (IOG) is a joint forum of professional bodies and HMRC that progresses important operational issues or problems raised on the online Agent Forum, or otherwise identified by HMRC or professional bodies. Further background can be found at tinyurl.com/ysrx59fk and in HMRC's Agent Update publications (tinyurl.com/yspjczkc). The CIOT and ATT are both represented on the IOG.

'Normal' IOG meetings

The IOG meets approximately quarterly, and the last meeting was held on 26 May. A large part of the meeting was devoted to the operation of the Agent Forum (tinyurl.com/db28ud84). Noteworthy aspects include:

- HMRC have now implemented an 'Escalation Board', where it is possible to identify which issues have been escalated by the professional bodies on the IOG. This escalation process is used for issues which are considered to be particularly problematic or widespread. Current escalated issues include the UK Property Reporting Service (30 day CGT – see below), authentication of software for HMRC's application programming interfaces (APIs), and issues with the data reported by the HMRC Self-Assessment API.
- HMRC have added some tips on how to search the Agent Forum, to help deliver more relevant results, as the search function does not distinguish between the Agent Forum and the Customer Forums.

- CIOT and ATT have proposed some changes to the good practice guide. The current guidelines are quite sparse, and we think that more prescriptive rules are needed in order to ensure that posts remain relevant to the purpose of the Agent Forum, and to minimise inappropriate posts.

If you are not already a member of the Agent Forum, you can find out more at www.att.org.uk/agent-forum.

We also discussed a number of the current issues on the Agent Forum, as well as some of the responses from HMRC.

In particular, we expressed dissatisfaction at HMRC's responses which simply set out HMRC's processes, when it is precisely those processes which cause problems.

'Bespoke' IOG meetings

When an issue has been escalated by the professional bodies on the IOG, we will often meet with the HMRC personnel responsible for that area – both in respect of the policy and the process. Historically, we have had meetings to discuss matters such as Class 2 NICs and the Trust Registration Service. Often it is not possible to resolve the issues with these services, but these bespoke meetings give us the opportunity to have a frank discussion with HMRC, understand what can and cannot be improved, and encourage transparency and guidance where issues cannot be fixed.

On 9 June, a bespoke meeting was held to discuss the UK Property Reporting Service – the system for reporting and paying CGT within 30 days of completion. A whole host of issues were discussed at the meeting, including the interaction with self-assessment (including the offset of CGT overpayments), the digital handshake, the backlog of paper returns (and therefore when the payment is due), non-resident taxpayers, and level of supporting evidence needed when reporting. We urged HMRC to expand their guidance to cover these and other scenarios which are currently causing problems and have been promised some Q&As to address current pressing issues. We also reiterated our concerns about the extent of the problems, and that the measure was not paused in order to ensure that it could work effectively before being introduced.

Agent Dedicated Line

Whilst on the subject of ‘bespoke’ meetings, it is worth explaining that similar meetings are held under the auspices of the Representative Bodies Steering Group (tinyurl.com/4tv7nx8d) or the Virtual Communications Group (another cross-professional body engagement group with HMRC). Historically, we have had meetings to discuss matters such as debt management, COVID-19, and publication of Coronavirus Job Retention Scheme employer data.

We are currently having a series of meeting with HMRC about the Agent Dedicated Line (ADL). These discussions are continuing, but in the meantime priority for the ADL has been re-established, with the proviso that it will only handle issues that cannot be dealt with by the agent online, or by obtaining the information from their client. We will be monitoring how this is progressing but do report any issues with the ADL on the Agent Forum.