Welcome to the February Technical Newsdesk

Welcomes

27 January 2022

I started to get a sense of deja vu when thinking about my introduction to this month's Technical Newsdesk. Looking back to last year's edition, I wrote about our efforts to persuade HMRC to introduce some easements in relation to the self-assessment deadline. Fast-forward 12 months and here we are again.

Well, not quite. It took a significant amount of effort, encouragement and member feedback last year (from CIOT, ATT and LITRG, as well as other professional bodies) before HMRC made their announcement to waive late filing and late payment penalties for self-assessment returns filed before 1 March 2021. Perhaps at the time this was understandable. We were in uncharted territory and, due to the sterling efforts of agents, filing rates were holding up pretty well against previous years. So it was not until 25 January, less than a week before the deadline, that HMRC relented and made their announcement.

This year, we were faced with a similar problem, though arguably more acute, with increased numbers of COVID infections and staff absences during the self-assessment peak, a time when many agents are already working at full capacity.

Credit goes to HMRC, therefore, for acting earlier this year with their announcement on 6 January. Yes, we had already started discussions with HMRC about the self-assessment deadline and provided them with feedback from our members and volunteers, but HMRC moved much more quickly this year.

No doubt last year's 'blueprint' helped, and in fact the easements this year are the same as last year; more information on the specifics can be found on the CIOT, ATT and LITRG's websites.

Looking back to last year made me reflect on our relationship with HMRC. Without stealing the thunder of our annual reports, in terms of pure numbers our

engagement with HMRC continues to increase and is currently at unprecedented levels.

I also think that we have seen an improvement in the quality of our relationship with them. So, when HMRC do things we have recommended or support, we welcome them. And when they do things we disagree with, it is right that we challenge them in an appropriate way. But, all in all, we believe that we currently have an open and constructive working relationship. Long may that continue.