# Employment Taxes Forums

**Employment Tax**

22 August 2022

A brief overview of recent forum meetings attended by representatives of the CIOT, LITRG and ATT, including the Employment and Payroll Group, the Collection of Student Loans Group, the Expat Tax Forum and the Employment Status and Intermediaries Forum.

In this article, we summarise the main points from meetings of various groups that have taken place recently, and which are attended by CIOT, LITRG and ATT volunteers. HMRC publishes the minutes of the meetings of these forums on GOV.UK.

## Employment and Payroll Group (EPG)

This group is the main HMRC forum for employment tax related matters. The forum is attended by representatives of CIOT and ATT and meets quarterly. The main topics of discussion at the last meeting were the Health and Social Care Levy, International A1s (social security process), electric company cars and the Starter Checklist.

## Collection of Student Loans Consultation Group (CSL)

CIOT, LITRG and ATT representatives all participate in this group. Topics discussed included the Scottish student loans, the Lifelong Loan Entitlement scheme and the Student Loan Company’s Online Repayment Service.

## Employment Status and Intermediaries Forum (formerly the IR35 Forum)

This forum is attended by the CIOT and recent discussions have concentrated on tax offsets in off-payroll working compliance enquiry settlements.

## Joint Forum on Expatriate Tax and NICs (Expat Tax Forum)

This forum is attended by the CIOT, and recent discussions have included HMRC service levels and delays, international social security, double taxation issues, and HMRC's interpretation of 'exceptional circumstances' in the statutory residence test.

## Share Scheme Forum

CIOT and ATT representatives attend this forum. The main topics discussed at the last meeting were HMRC's guidance (some updated guidance is to be published), the Trust Registration Service and the Spring Statement's announcements on enterprise management incentives and company share option plans.

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