Spotlight on the ATT Technical Steering Group

Briefings

22 April 2022

The technical work of the ATT is set and guided by the Technical Steering Group (TSG). Unlike the CIOT, which has a number of sub-committees focusing on different areas of tax, the ATT's TSG has a single sub-group – for VAT. The TSG itself oversees the complete range of technical work carried out by the ATT. In addition, the ATT shares some joint technical committees with CIOT, including the Digitalisation and Agent Services Committee and Climate Change Working Group.

TSG meets four times a year – virtually during the last year – and is co-chaired by Michael Steed and Jon Stride. From July, Senga Prior will be taking over the reins as chair, with Jon Stride as vice-chair. The breadth of taxes covered is reflected in the breadth of the group's membership, from sole practitioners to Big 4 and in-house. The full membership of the group is available at www.att.org.uk/TSGwho.

The TSG is supported by ATT's three Technical Officers, who carry out much of the day-to-day work. This includes representing the ATT at meetings with HMRC, HMT and the OTS and drafting responses to consultations. We maintain the technical pages of the ATT website – which received over 1.8 million hits last year – and produce a monthly newsletter *Employer Focus*.

As part of the ATT's educational remit, we contribute articles to journals and online publications such as *Taxation*, *AccountancyAge* and *AccountingWEB* (as well as *Tax Adviser*, of course) and are regularly invited by local and national radio to comment on major tax changes. We also help to support the ATT Annual Conferences and hold joint events with AAT and CIPP.

In addition to the members of TSG, a further group of contributors also provide feedback on consultations, draft legislation and day-to-day tax issues. The views and comments received from TSG members and contributors are invaluable, as they help

to ensure that ATT responses to HMRC reflect the views of the membership and are informed by members' practical experiences. Only by making well-considered submissions and contributions can the ATT expect to influence the development of tax law and practice.

In recent months, the ATT has been heavily involved in MTD and basis period reform, engaging in formal consultations with HMRC as well as informal and ad hoc discussions. These areas will be a key focus for many ATT members in the coming years, and we are pleased to have the opportunity to engage with HMRC, especially when it comes to the practical aspects of policy implementation.

Members' concerns with HMRC's performance have also been a major concern for the past year. We are working with HMRC in order to seek practical improvements both across the board and in specific problem areas like the UK Property Reporting service.

We have also started working with HMRC on improving guidance (and hopefully processes) around bereavement and estate administration. Some welcome tweaks to HMRC's manuals were made recently at our request.

The VAT sub-group deals with any VAT issues relevant to ATT members. HMRC performance is also current focus of the VAT Sub-Group, and we continue to raise concerns and queries through the Joint VAT Consultative Committee (JVCC). Following representations from the ATT and other professional bodies, we were pleased to see HMRC change their approach to dealing with delayed VAT grouping registrations (see www.att.org.uk/vat_grouping).

In the coming months, MTD will inevitably remain a large part of our work and we will shortly be seeking members' views to inform our response to the OTS Review of property income.

If you would be interested in joining TSG, please get in touch with Jane Ashton at jashton@att.org.uk. We would be particularly keen to hear from members with experience of corporate or Scottish/Welsh taxes and those involved in MTD changes.