Welcome from the editor, November 2015

Welcomes

01 November 2015

Digitally together

Are you bracing yourself for yet another January? If you are, have you paused to think how HMRC's changes to digital services might affect you in the future? This could be the last January as we know it. As explained in their article Transforming service in the September issue, HMRC hope that tax advisers will appreciate the differences in their dealings with the department as their digital plans become reality. In Mike Truman's CIOT autumn conference report, he shares the feelings of delegates who seemed unconvinced that the current direction of travel has agents at its heart.

It is important that practitioners engage regularly with HMRC to provide them with examples of taxpayer issues and seek changes to the tax administration system. Such feedback can then assist HMRC in future administrative design. Andrew McKenzie-Smart explains on that the Working Together programme is being relaunched as a series of monthly interactive webinars – he shares his experiences of the first one. Nigel Clarke provides a further update on how the CIOT and ATT are representing members at a regional level.

BEPS

It is a tax evolution of our times that 62 countries have managed to agree plans to change international corporate tax in just over two years – the playing field is likely to be significantly different in 2017. Bill Dodwell asks what should we make of the BEPS project's outcomes?

Appeals to the Upper Tribunal

The Supreme Court decision in Pendragon has widened the possibility of the Upper Tribunal upsetting a First-tier Tribunal decision. Dr John Avery Jones considers the Supreme Court's decision in Pendragon and explains that all is not lost if the First-tier Tribunal decision is against you on the evaluation of the facts, so long as you can obtain permission to appeal.

Accelerated payment notices

The decision from the first accelerated payment notice judicial review considered only some of the issues relevant to the process. Michael Avient and Heather Williams review the Rowe case and warn recipients of accelerated payment notices to beware of HMRC's maxim:

> 'Those who use tax avoidance schemes need to know they can no longer hold on to the money while their tax affairs are investigated. They have to pay their tax upfront like everybody else.'

US LLCs

Many UK residents own interests in the US through LLCs. David Treitel considers whether the Anson case makes the UK tax treatment of US LLCs any clearer.

CIS penalties

Keith Gordon reviews the First-tier's decision in Barrett where it held that, having employed an accountant to deal with both accounting and tax, including PAYE, Mr Barrett was entitled to rely on them.