What we have done, Issue 4

Indirect Tax



21 December 2015

We have made a number of submissions during the last few months and are working to finalise others

Public Consultations	
Air passenger duty	The Environmental Taxes Working Group assisted the Scottish Technical Committee to respond to the Scottish Government consultation on the Scottish Landfill Tax guidance on contaminated soil on.
Excise duty- Vapour recovery scheme	A submission was made on 9 September 2015 responding to HMRC's consultation.
Change in VAT Regulations dealing with VAT referable to foreign branches	A response was submitted on 9 November 2015 to HMRC's re-drafted legislation in response to *Credit Lyonnais*.

Non-public Consultations - only available to members of sub-committees	
Option to Tax notifications	A proactive submission was made to HMRC on 14 October 2015 following up earlier submissions regarding delays in acknowledging notifications.
Notice 741A – Land related services	Comments on draft amendments to this Notice were submitted to HMRC on 13 August 2015.
Direct Engagement Model – NHS temporary staff	A proactive submission was made to HMRC on 1 October 2015 seeking reassurance that HMRC will honour their previous commitment to issue a Revenue & Customs Brief on this issue to provide much needed clarity for taxpayers and advisers.
Climate Change Levy – removal of exemption for renewable source energy(Finance Bill clause 45)	A briefing note was provided to parliamentarians in August 2015. Our key message is that in order to give business confidence to make to long term investment commitments, businesses require certainty. We called on the Government to put in place an Environmental Tax 'Road Map' for the rest of the Parliament.
Use and enjoyment	A proactive submission was made on 18 November 2015 to HMRC on the proposed extension to the use and enjoyment provisions to insurance and advertising services.

Pre-registration input VAT	A proactive submission was made to HMRC on 18 November 2015 VAT regarding the proper interpretation of regulation 111 of VAT Regulations 1995 and the apparent change in policy by HMRC in requiring apportionment of pre-registration VAT