CIOT representation on HMRC's employment tax forums

Employment Tax

01 February 2016

A round-up of the forums and recent meetings

There are many HMRC forums providing representative bodies and businesses with an opportunity to discuss practical and policy points of interest. Volunteers from the CIOT's employment taxes sub-committee represent members at employment tax themed forums. The volunteers play a vital role in engaging HMRC in discussions on day-to-day issues affecting members and future legislation.

Employment and Payroll Group (EPG)

The EPG is the principal forum through which we can raise and discuss issues or problems in administering payroll obligations or in relation to employment tax issues more generally.

At the last meeting, on 8 December 2015, matters discussed included the Scottish rate of income tax (HMRC started sending 'Scottish taxpayer' notification letters on 2 December), the personal tax account, RTI and disputed charges (where duplicated employments remain a significant cause), post-graduate student loans, and employment intermediaries and IR35.

Further details, including minutes of the meetings, can be found here.

Construction Industry Scheme Operational Forum (CISOF)

CISOF looks at the day-to-day operation of the Construction Industry Scheme (CIS) and usually meets twice a year. The last meeting on 4 November discussed

unredeemed CIS deductions, CIS refunds, and future changes (mandatory online filing from April 2016, plus changes to the gross payment status tests).

Forum membership and meeting minutes can be found at here.

Collection of Student Loans Consultation Group (CSL)

As the name suggests, the group considers issues relating to HMRC's collection of student loan borrowings (whether through PAYE or self-assessment). The last meeting was on 14 December when the government's proposals for post-graduate loans were discussed, as was the collection of 'plan 2' student loans through PAYE from April 2016 and the recovering of over-repaid loans from the Student Loan Company.

For more information on the group and to read minutes of meetings, go to the GOV.UK website.

Employment Related Securities (ERS) Forum

The forum considers current operational and processes in relation to ERS as well as future legislative changes. At its 8 October 2015 meeting there was much discussion of last year's problems with the ERS online filing service!

Details of forum membership, terms of reference and minutes of meetings are available here.

Joint Forum on Expatriate Tax and National Insurance Contributions (Expat Tax Forum)

The Expat Tax Forum normally meets four times a year to discuss proposed policy, legislative, technical operational changes as well as current operational issues in relation to internationally mobile employees. At the 20 October 2015 meeting matters discussed included NT codes for outbounds, the statutory residence test, non-UK pension schemes, restricted stock units (RSUs), the changes being implemented to the benefits-in-kind and expenses rules (for example payrolling,

reimbursed expenses and scale rates), the consultation on the domicile rules, and the new arrangements for short-term business visitors (STBV).

Minutes of the meetings are on GOV.UK.

IR35 Forum

The forum met on 15 December 2015 with HMRC providing a progress report and its current thinking on items such as possible IR35 reform (following last summer's discussion paper) and the implementation of the restriction on travel and subsistence tax relief for those working through employment intermediaries.

Further details on the forum and minutes of its meetings are available here.

Pensions Industry Stakeholder Forum

The forum last met on 7 October 2015 to discuss the government's proposed reforms to pensions tax relief, salary sacrifice and Employer Finance Retirement Benefit Schemes (EFRBSs), tapering of the annual allowance and changes to pension input periods, and the upcoming reduction of the lifetime allowance (and protection regimes).Information on membership of the forum, its terms of reference and meeting minutes can be found here.

HMRC has also recently published on GOV.UK a beta version of its *Pensions Tax Manual*.

If you have any issues that you think could be usefully raised through any of these forums, let us know at technical@ciot.org.uk.