# December: Technical newsdesk

**Welcomes**

21 November 2022

It’s not normal in tax for something announced one day to become out of date just a short while later. But we are not in normal times, and recent events have shown that this can indeed happen. And again, the perils of writing an introduction a fortnight prior to publication came back to bite me after I stated in last month’s column: ‘If you are quick off the mark reading *Tax Adviser*, you will currently be pondering the tax measures within the Chancellor’s Medium-Term Fiscal Plan announced on 17 and 31 October.’ Of course, the Medium-Term Fiscal Plan didn’t take place on 31 October after all, but on 17 November, where it formed part of the Autumn Statement. More on that below and as further developments occur.

Tax is already complicated and, arguably, it would be boring if it didn’t change from time to time. But the feedback we hear from businesses tends to follow the same theme; that stability and certainty is more important than any particular incentive or rate of relief. Boring can be good.

Frequent changes make it nigh on impossible to keep up to date – not just with the underlying rules, but the administrative processes, too.

Thinking about the daily updates I get from GOV.UK (four of them because one subscription doesn’t seem to cover all potentially relevant sources), I wonder how anyone can read them all and get a day’s work done.

This reminds me of the COVID support schemes, and the recent inquiry by the Public Accounts Committee on which we report below. In an 18 month period, there were around 50 substantive changes to one of the several guidance pages about the Coronavirus Job Retention Scheme (CJRS). This means that there were probably several hundred individual iterations of guidance over the life of the CJRS, so it’s no surprise that there was a high rate of errors. But at least now we return to the traditional Budget cycle with the Autumn Statement.

Speaking of which, we weren’t overly surprised at the announcements on the day. A further freezing of allowances, more windfall taxes, and a reduction in the additional rate threshold had been rumoured in advance, and the changes to R&D relief and SDLT were not unexpected. Some of these measures will bring more people within the scope of various taxes, causing more administrative burdens and costs for those affected, and more ‘customers’ for HMRC to deal with. Can we all cope?

Unfortunately, two hoped-for announcements were missing from the statement. First, a reversal of the decision to disband the Office of Tax Simplification (no u-turn is coming), and some relaxation of the scope or introduction of Making Tax Digital for income tax. Maybe we’ll hear something on the latter soon.”