Welcome to October’s Technical Newsdesk

Welcomes

01 October 2016

Much of the Technical Team’s work involves responding to HMRC and HMT consultations, and we are firmly in consultation season at the moment. Margaret Curran and Will Silsby set out the details of the ‘enablers of tax avoidance’ consultation, which aims to introduce sanctions not only on users of tax avoidance, but also those in the advisory or implementation supply chain. Margaret and Alison Ward then highlight the various ‘Making Tax Digital’ proposals and consultation documents – hopefully you will have had the opportunity to complete our survey, take part in our webinar, and attend an HMRC event by the time you read this – but if not do get in touch as we continue to focus on these proposals.

Will and Margaret then introduce HMRC’s consultation document, *Tackling Offshore Tax Evasion: a requirement to correct*. Please do take a look at the consultations page in the technical area of our websites for more detail.

We then have a round-up of the various consultation responses recently submitted. Matthew Brown and Alison highlight the difficulties likely with proposed changes to the IR35 rules for workers in the public sector, and I summarise our reply to the Charity Commission’s consultation on their power to disqualify trustees / senior managers, which in parts draws on HMRC’s ‘Fit and Proper Person’ Test. Sacha Dalton then has a series of reports on the CIOT’s response to consultations on reforms to corporation tax loss relief, reform of the substantial shareholdings exemption, and secondary adjustments to transfer pricing legislation, before Angela Fearnside summarises the response to HMRC’s consultation document, *Landfill Tax: improving clarity and certainty for taxpayers*.

We then move north of the border, and Joanne Walker reviews the CIOT’s submissions in two areas; the first being a call for evidence issued by the Finance Committee of the Scottish Parliament to assist its inquiry into the operation of land

and buildings transaction tax (LBTT); the second, a call for evidence from the European and External Relations Committee of the Scottish Parliament to support its inquiry into the implications for Scotland's relationship with the EU in the light of Brexit.

We then move to Wales, and Kate Willis summarises the joint CIOT and Stamp Taxes Practitioners Group (STPG) response to the Welsh Government's request for views on the Welsh policy approach to higher rates for land transaction tax (LTT), which will replace UK stamp duty land tax (SDLT) in Wales from April 2018.

We end this month's Technical Newsdesk with an update from Jane Mellor, following a meeting with HMRC to discuss its communication of messages to tax agents about the promoters of tax avoidance schemes (POTAS) legislation and associated counter-avoidance matters.
Finally, we have a report from Alison, highlighting some issues being experienced by members in claiming the transferable marriage allowance on behalf of clients through the self-assessment tax return.