ATT Welcome: Extra pressures

Welcomes



23 June 2023

Hello, and welcome to the Deputy President’s page for July.

As an officer of the ATT, one of the highlights of the year for me is attending our Admission ceremony, where I have the opportunity to meet our new members to welcome them to the Association and to celebrate with our prize-winners. This year’s admission ceremony was held on 15 June at the Law Society in Chancery Lane, a historic and elegant venue that has been at the centre of the legal world since 1832.

As well as the formal presentation ceremony, the ATT officers and other Council members can mix with the new members and their guests, and so are able to hear about the wide range of backgrounds and experiences that have led them to become a member of the Association. It is truly inspiring to hear about their different motivations and pathways into the tax profession.

It is also wonderful to see how diverse our membership is, in all senses of the word. It is geographical – one new member had travelled from Bangalore in India. There is also such a wide diversity of experience – another member had sat the ATT exams

after a 25 year career with HMRC. Our new members come from a wide range of roles, from a traditional tax role in a large accounting firm and an in-house position in a legal firm, along with those who work in financial services and those who are starting their own businesses. Whatever their background, all of our members demonstrate the appeal and diversity of the tax profession.

And talking of new members, the examination results from the May sitting will be released later this month. I know there will be many people who, whilst enjoying a break from studying, will be eagerly awaiting their results. I look forward to welcoming those who have satisfied the criteria for membership at a future Admission ceremony.

This month also saw the announcement by HMRC that the phonelines helping taxpayers with Self-Assessment queries will be closed from 12 June until 4 September, freeing up advisers to take urgent calls on other lines and answer customer correspondence.

This means that taxpayers who need help from HMRC to file their tax returns will now be forced to delay. Ironically, the move comes just three weeks after HMRC launched a campaign encouraging people to file their tax returns earlier this year. Not only will this cause stress and inconvenience, but it will also lead to extra pressure on HMRC nearer to the January tax return deadline.

HMRC is suggesting that during the closure taxpayers can go online to resolve issues. However, there are lots of tasks, such as cancelling a tax return or chasing a refund, which some taxpayers – including those less familiar with technology, and those who are digitally excluded due to age, disability or living in an area of poor or no internet connectivity – may find much more difficult to do without the helpline.

Together with the CIOT, we have long been calling for HMRC to be better resourced to provide a more effective and resilient service for taxpayers. It is concerning that the latest closures will hit hardest those who are unable or unwilling to use the digital platforms. Putting obstacles in the way of early tax return filing could undo years of work by HMRC and professional bodies in encouraging taxpayers to get their tax returns filed early.

This latest closure coincides with HMRC closing its VAT registration helpline from 22 May, as well as severe restrictions on the Agent Dedicated Line used by our members. It is clear that HMRC are under-resourced and demand for support from

them clearly outstrips supply. This latest in a series of customer service restrictions proves that HMRC – as the main source of income for the Treasury – desperately needs additional resource to work effectively.

Like most of us, *Tax Adviser* will be taking a break over the summer and your next edition will land at the start of September. This is my last Deputy President's welcome page as I will, all things being well, take over the Presidency of the Association in July. Senga Prior, currently Vice President, will be bringing you her thoughts and keeping you up to date with what is happening at the Association.

I wish you a long and enjoyable summer.