ATT Welcome: Turnaround times!

Welcomes



19 March 2024

March has been a busy month! I attended the CIOT/ATT Branches Conference at the beginning of the month. You would not believe how difficult it is to get from a village outside Perth to Coventry by public transport but it was well worth the effort. Charlotte Barbour and I met several of the Branch volunteers and the sessions held were really interesting. If you have a local Branch, please consider supporting them by attending events.

There is always an opportunity to network and this can be invaluable, sharing ideas and opinions with fellow professionals. If you do not have a local Branch, there is an online Branch which is available to everyone. Details are available on our website: www.att.org.uk/branch-network

I had listened to the Budget on the train on the way there, although the wifi kept cutting out. I was ever hopeful that I had missed an announcement that there would be funding for 1,000 additional call handlers for HMRC, and that Making Tax Digital and basis period reform had been cancelled. No such luck!

As you can imagine, the Budget was a continual topic of conversation that day and the next; however, I will not dwell on that here as there will no doubt be several articles on the changes that have been announced in *Tax Adviser*. There were also several consultation documents released and I would encourage you to considering dropping the technical team a few lines with your thoughts and opinions. It doesn't have to be an essay! The more input they get will assist them to better represent the opinions of our members.

By the time you are reading this, the Joint Presidents' Networking Event will have taken place. This is a change from the usual sit-down affair and I am sure there will be a great buzz as we put the world of tax to rights.

In other news, in mid-February we had the remarkable U-turn of HMRC announcing that it was not going to go ahead with its decision to treat double cab pickups as vans in only very limited circumstances – and only seven days after it was initially announced. I must admit I breathed a sigh of relief. The subjective test of whether the vehicle was a van or a car was a headache waiting to happen! In my usual fashion, I found myself pondering (as you are probably now used to) about what other major U-turns have there been and what were their turnaround times?

Not too long ago, we had Kwasi Kwarteng's mini Budget announcing the abolition of the 45p rate of tax. After 10 days, this was scrapped – although right up until the day before Liz Truss was asserting that it was going ahead. In 2012, there was Pastygate and the proposed 20% VAT on hot takeaway food. Well, when the British public get behind a cause they do it in style. Two months later, that idea was banished to the food bin.

One of the most famous political quotes in modern times is by Margaret Thatcher: 'To those waiting with bated breath for that favourite media catchphrase, the "U-turn", I have only one thing to say: You turn if you want to. The lady's not for turning!' But even the Iron Lady was forced into a cul-de-sac requiring a U-turn. If you are too young to remember the Poll Tax (or more correctly the Community Charge), ask your parents. It was introduced in Scotland in 1989 and England in 1990 and led in part to the downfall of Mrs Thatcher. It was withdrawn and replaced with council tax in 1993/94.

U-turns are not only confined to modern times. In 1846, we had the repeal of the Corn Laws. That probably wins the prize for the longest time between

implementation and abolition. In 1815, tariffs and restrictions were placed on imported food and, in particular, corn. The intention was to favour British producers but led instead to greatly increased prices and starvation due to poor harvests and as result major riots took place. Maybe the modern U-turns haven’t been quite so bad after all.

In conclusion, and going back to the most recent U-turn, if HMRC is looking for a definitive expert on whether a vehicle is a car or a van, might I suggest they consult a four year old boy. As the grandmother of two boys, I can assure you that they can identify every passing vehicle!