Employment Taxes Voice 2024

Briefings



26 April 2024

The CIOT's Employment Taxes Committee has published its annual online edition of Employment Taxes Voice.

Employment Taxes Voice has been published online at:
www.taxadvisermagazine.com/employment-taxes-voice

Employment Taxes Voice is a specialist, technical online supplement from the CIOT's Employment Taxes Committee that is published annually around the end of each tax year. It provides an insight into the work of the committee and includes practical advice on a wide range of topical issues relating to employment taxes.

In the 2024 edition, the committee's chair, Colin Ben-Nathan, looks at the work the committee does throughout the year, including participation in various HMRC Forums, responding to consultations and our proactive submissions to HMRC and HM Treasury. All of these are aimed at improving life for employers, employees, practitioners and HMRC alike.

Over the last year, the committee's public submissions included:

- a response to the consultation on tackling non-compliance in the umbrella company market;
- two responses to consultations on off-payroll working: calculation of PAYE liability in cases of non-compliance; and
- several joint responses with other committees covering topics including the Construction Industry Scheme, changes to the data HMRC collects from its customers, the taxation of employee ownership and employee benefit trusts, and a submission to the House of Lords Economic Affairs Finance Bill Sub-Committee regarding the draft Finance Bill 2023-24.

Employment Taxes Voice 2024 features articles from twelve authors, covering the following topics:

- reform of non-domicile status;
- the government's proposals to mandate the payrolling of benefits in kind;
- electric cars, car allowance drivers and double cab pick-ups;
- umbrella companies;
- the Construction Industry Scheme;
- HMRC's national minimum wage investigations;
- non-resident directors' tax and national insurance; and
- termination payments.

Hopefully something for everyone!

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