Technical newsdesk: September 2024

Welcomes



21 August 2024

I like the Jack Reacher books by Lee Child, so I thought I might spend my summer holiday catching up on the latest titles. Unfortunately, it seems like the government has different ideas.

On 29 July, the government published for consultation draft legislation on the abolition of the furnished holiday lettings tax regime, the transitional country-by-country reporting safe harbour anti-arbitrage rule, and the introduction of VAT on private school fees and the removal of their charitable rates relief (all for response by early-mid September). They also issued a call for evidence on the tax treatment of carried interest (for response by the end of August) and other documents on topics including non-doms and changes to the Energy (Oil and Gas) Profits Levy.

As if that were not enough, on 30 July HMRC published their annual report and accounts; their three annual surveys (individuals, small businesses and agents; mid-sized businesses; and large businesses) plus supporting documents; their Charter annual report; and monthly and quarterly performance data for the latter part of 2023-24 – as well as a whole host of other publications.

In reality, I will not be reading HMRC's annual report from start to finish, or considering the impact of VAT on private school fees, while relaxing on holiday. However, 2024 is not a 'normal' year – and this does remind me of two points.

First, it is not unusual for consultations to be carried out over the summer, when many of us – including those leading the consultation – take well-deserved time off. Consultations should typically last for 12 weeks, although consultations on draft clauses for the Finance Bill should be a minimum of eight weeks. This should give adequate time to consider the proposals, gather evidence, discuss any issues with the relevant officials and produce a considered response. Often, and in all cases for the 29 July proposals, those timescales are not respected. This may have a negative impact on the quantity and quality of input the government receives.

Second, many of the documents referred to above are only published in HTML, rather than in PDF, open document text (ODT) or similar formats – in HMRC's terminology, 'coherent document' formats. We have been discussing this issue with HMRC for several years. While we recognise the need for accessibility, for many a PDF, ODT or Word document is much easier to read, digest and manage than HTML. I often copy and paste a lengthy HTML document into Word so I can read it more easily.

Some of the longer documents referred to above were published as 'coherent' documents: HMRC's annual report and accounts, the mid-sized business survey, the large business survey, and the technical index to the individuals, small businesses and agents. Between them they equate to some 582 pages. But everything else seems to be published as HTML, including the individuals, small businesses and agents survey results, which a quick copy and paste would suggest represents some 30 pages of content. We will continue to seek to ensure that material published on GOV.UK meets all users' needs.

We would like to receive your feedback on the publications I have referred to above. If before the relevant closing date, comments on the technical consultations would be welcome. More generally, please send us any observations on what is in, or the publication style of, the remaining documents. It seems that this summer, with a short consultation timescale, and user-unfriendly formats, we might just have to do things 'The Hard Way'.