Spotlight on HMRC’s Trusts and Estates Agents’ Advisory Group

Briefings

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The HMRC Trusts and Estates Agents’ Advisory Group (TEAAG) enables representatives of the professional bodies to engage with relevant HMRC officers on operational matters relating to trusts and estates.

Both CIOT and ATT take part in this liaison group where representatives of the professional bodies engage quarterly with officers from HMRC’s Trusts and Estates and Inheritance Tax groups over procedural and operational matters that are of direct concern to our practising members. (Policy issues are the preserve of the Capital Taxes Liaison Group.)

There is a strong sense of mutual respect and collaboration between all members, which contributes to the effective working of the group. HMRC provide reports on how they are meeting service standards (which these departments usually do) for matters such as processing trust and estate returns, IHT400 forms, dealing with correspondence and answering telephone helplines. Incidentally, the shortest waiting times for both the Trust and Estates helpline and the IHT helpline are between 1pm and 2:30pm.

In addition to those main groups, HMRC's Bereavement group, which deals with a deceased's income tax affairs for the period to the date of death and non-complex estates in the course of administration, report on how they are managing their workload.

The Probate Service from HM Courts and Tribunal Service also provide an update on probate processing times, and give insights into how they interact with HMRC when inheritance tax has been paid and the probate grant may proceed.

The TEAAG enables the representatives from the professional bodies to raise matters of concern with HMRC over operational issues, and to suggest areas where a change in approach would benefit taxpayers, practitioners and HMRC. The professional bodies are then able to publicise changes in practice which result from such initiatives.

One recent example is the introduction of the dedicated form P1000, which replaces the 64-8 to give authority to an agent to manage the income tax aspects of an estate. The publication of P1000 followed ATT's suggestion that this should be made more widely available to agents – and there is more information about when and how to use it in the ATT guide 'Managing income tax for a deceased estate' (see tinyurl.com/z2fchrjd).

HMRC, in turn, appreciates the different perspectives that practitioners provide.

The Trust Registration Service also falls within the remit of the TEAAG. A sub-group comprising members of the TEAAG and the Capital Taxes Liaison Group has absorbed many hours of detailed work over the years. The statutory instrument to introduce further changes, including a de minimis that was proposed in the 2024 consultation, is eagerly anticipated.

The new suite of IHT100 forms to report inheritance chargeable events relating to settlements was, after a long gestation and the repeated urging of the professional bodies, finally introduced last year. Issues with them are still being identified, and members are encouraged to raise them with us. Indeed, where members encounter an operational matter that appears to have been 'lost in the system' for far longer than is normal or is the result of a process failure or glitch that deserves wider attention, we may be able to raise it with the appropriate officer in HMRC.

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