New HMRC boss welcomed

Briefings



27 May 2025

ATT and CIOT have written to HMRC's new chief executive, John-Paul (JP) Marks, welcoming him to the role and looking forward to working with HMRC under his leadership. Both bodies use their letters to suggest priority areas for action by the tax authority.

ATT's letter identifies four key current areas:

- HMRC's Transformation Roadmap:
- employment expenses;
- self-assessment criteria; and
- Making Tax Digital (MTD).

On the first of these, the letter stresses the need for agents to be able to see and do whatever their clients can do online. On the second, the ATT suggests that the use of repayment agents could be reduced by asking employers to play a more active role in indicating what reliefs are available to their employees.

On self-assessment, the letter suggests that HMRC's criteria for who it will accept into self-assessment do not currently fully align with the law and calls for a wider review of the policy. On MTD, ATT expresses concern about the rapid pace of the programme, suggesting that it allows very little time for lessons to be learned before new cohorts of taxpayers are brought on board.

CIOT's letter focuses on what the Institute considers are the key issues relating to the Exchequer Secretary's three HMRC priorities:

- closing the tax gap;
- modernisation and reform; and
- improving customer service.

It includes a suggestion that HMRC should share more granular data on the tax gap and encourages HMRC 'to ensure that adequate resources and energy are devoted to meaningful tax simplification'.

The letter says that the imminent Digital Transformation Roadmap provides 'a golden opportunity to plan out how HMRC arrives at the "digital first" destination'. To be fully effective, however, the roadmap needs to be co-created with stakeholders, learning lessons from the implementation of MTD.

CIOT also expresses concern over several elements of the implementation of MTD, including a lack of clarity on outstanding policy matters, limited testing of MTD so far and issues around software choices.