Technical Newsdesk: October 2025

Welcomes



29 September 2025

It is a pleasure to be writing my first ever introduction to Technical Newsdesk, an honour I will be sharing with my colleagues at the CIOT on a regular basis going forwards.

As Director of Public Policy at the ATT, I oversee the work carried out by our technical team. I am always impressed at the wide range of issues the technical officers across ATT, CIOT and LITRG manage to cover. Their breadth of knowledge and expertise is reflected in this month's Technical Newsdesk, which covers issues ranging from employee ownership trusts to the winter fuel allowance and Scottish aggregates taxation. Truly something for everybody.

A key focus of many readers will be preparations for Making Tax Digital for Income Tax (MTD), which is being introduced in just six months' time. Given the impact that MTD is likely to have on our members (and their clients), the ATT has made it a strategic priority. I am proud of the range of free resources we are providing for members, all of which are available from our dedicated hub (tinyurl.com/4ub628ma).

We also hold monthly peer-discussion groups, where members can share their tips and practical advice. On 2 October, we will be holding an ‘MTD – your technical questions answered’ webinar, where we get into the deep technical detail of the requirements. If you miss this do not worry – a recording will be available on the website soon.

I would encourage those affected by MTD to read the pieces in this month’s Technical Newsdesk on HMRC agent outreach and professional indemnity insurance. We know that the latter, in particular, has caused some concern for members, and our Head of Professional Standards Jane Mellor has provided some helpful practical pointers. I would also encourage readers to look at the latest MTD-related PCRT guidance and engagement letter schedules, which are linked from Jane’s article.

Although MTD may be a key focus for many, it is certainly not the only story in the tax world. This year has felt like something of a whirlwind, with ever increasing demands for the ATT, CIOT and LITRG to share their expertise.

Over the last couple of months, our technical teams have been very busy compiling comments on the wide range of draft legislation published at ‘L Day’ in July. Thank you to all those ATT and CIOT volunteers who contributed their time and expertise.

This draft legislation includes some headline grabbing measures such as changes to inheritance tax, as well as changes to agent registration and tackling promoters of tax avoidance that have a potentially very wide reach. We will feature our responses in next month’s Technical Newsdesk, but in the meantime you can find them on the ATT (tinyurl.com/3tedc67f) and CIOT (tinyurl.com/mt5u84x4) websites.

Whilst the technical teams will no doubt breathe a sigh of relief once the last of these responses is submitted, it appears they will only have a brief respite (if that). We now know the Autumn Budget will take place on 26 November. This will bring new announcements and consultations, not to mention the inevitable speculation in the run-up period.

It certainly looks like the remaining months of 2025 will continue to be as eventful as it has been so far.