In the news: December 2025

Briefings



01 December 2025

Coverage of CIOT and ATT in the print, broadcast and online media

‘We know that businesses purposefully stay below the (VAT) threshold to avoid the admin and costs of becoming VAT-registered. Lowering the threshold significantly might remove this discouragement to growth, and could also increase VAT revenues for the Exchequer.’

Emma Rawson, ATT director of public policy, in the Daily Telegraph, 17 October

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‘The Low Incomes Tax Reform Group has said the tax authority must go further in establishing safeguards, writing: “We are seeking clarification from HMRC on the process they will undertake to identify vulnerable customers, how this class of taxpayer will be defined, and the type of support that will be provided.”’

The Independent on HMRC plans to take tax debts directly from bank accounts, 20 October

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‘R&D tax credits are intended to support the UK’s “push for growth”, but frustrating enquiries resulting in the rejection of legitimate claims are undermining this. Businesses are being put off claiming relief to which they are entitled.’

The CIOT in FT Adviser on research and development tax credits, 27 October

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‘Simple assessment is the reverse of self assessment. HMRC uses data they have to issue you with a calculation. It’s quite a different beast.’

ATT technical officer Helen Thornley, BBC Radio 4 Money Box, 1 November

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‘The big danger with tax is if you completely disengage and decide to ignore it, suddenly you can find you’re paying even more to HMRC by way of penalties, such as not filing your tax return when you should have.’

Antonia Stokes of the Low Incomes Tax Reform Group, on BBC Radio 5 Live Drive, 3 November

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‘Kate Willis, property taxes technical officer at the Chartered Institute of Taxation, said: “It’s relatively easy to collect. It’s quite difficult to avoid. It raises revenue. But economists are almost universally agreed that it does distort economic activity.”’

The Guardian reporting on discussion of SDLT at the Treasury Committee (see article on previous page), 13 November