ATT publish their top 10 asks for the coming year

Briefings

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The ATT has published a list of its ‘top 10’ asks for the tax system in 2026.

These call on HMRC and the government to implement practical reforms to improve compliance, reduce errors and improve taxpayers’ and agents’ interactions with the tax system.

The asks don’t call for new taxes or reliefs, but instead focus on fixing issues where the tax system does not work as intended, leading to confusion, delays and unnecessary contact with HMRC.

They are:

1. Making it easier to stay in self-assessment: HMRC should make it easier for taxpayers to remain in self-assessment where this helps them to get their tax right first time.

2. Secure electronic communications with HMRC: Taxpayers and agents need secure online channels to communicate with HMRC anytime, anywhere to avoid the current post and phone delays.
3. The ability to track HMRC processing of post, forms and returns: A digital tracking system (similar to that used by HM Passport Office) would provide reassurance that HMRC has received a taxpayer's submission and allow them to easily keep up to date with progress.
4. Dedicated HMRC support during the rollout of Making Tax Digital (MTD): MTD is the biggest change to income tax since self-assessment. HMRC needs adequate resources to support the 3 million taxpayers affected.
5. Simplifying simple assessment: Taxpayers need to be able to see clearly what information has been used to calculate their tax, with digital routes to check and amend this.
6. Merge the inheritance tax nil rate band and residence nil rate band: Merging the two bands into a single nil rate band would make the inheritance tax system simpler and fairer.
7. Revisit marriage allowance: The relief has been eroded by inflation and causes complexity – a review is needed.
8. Uplift outdated allowances: Outdated exemptions and reliefs (such as those for employee mileage and inheritance tax) are leaving taxpayers out of pocket and should be increased in line with inflation.
9. Simplifying taxation of the state pension: Current rules for taxing the state pension are complicated and not widely understood – simplification is needed.
10. Improve the agent experience: Agents need to see and do everything their clients can, and more taxes should allow for multiple agents to be appointed.

You can read more about all of these recommendations on the ATT website. Please email us at atttechnical@att.org.uk if you have any comments or suggestions for future requests.