ATT Welcome: A parallel tax universe

Welcomes

April 2026



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I started my last column in the February issue by wishing you all a Happy New Year. Two months later, I can wish you a Happy New Year again. Once again, we reach 6 April, when those in tax compliance begin the zip wire descent to bring their tax return control to zero by 31 January 2027. No doubt it's a zip wire with a very gradual slope for the first few months, followed by a near-vertical plunge at the end.

I had been working in tax for around 20 years when I attended an International Tax meeting. At some point, I casually mentioned that the UK's personal tax year ends on 5 April. I still remember the puzzled look from my fellow delegates from overseas: 'Really… why not 10 March or 14 June?' Until then, I had never really thought about it. The geeks amongst you will remind me that the tax year once ended on Lady Day (25 March) and was extended by 11 days following the realignment of the Gregorian calendar in 1752. So that explains it… apparently!

The new tax year also brings the major change of Making Tax Digital (MTD) for Income Tax. Eleven years in the making, this will radically change the way that

many taxpayers interact with HMRC. I am not entirely sure that what we have now matches the benefits originally outlined when the plans were first conceived.

HMRC's underlying assumption is that each year a significant amount of tax is collected following investigations – often due to poor accounting records. It is doubtful that mandating taxpayers to use MTD will, in itself, improve record keeping. We used to have a saying in the office that a poor set of manual records was much easier to deal with than a poor set of computer records. It now seems to be universally agreed that the new system will increase compliance costs – particularly for those whose interaction is due to rental income – where a straightforward annual spreadsheet has previously been sufficient. Now that spreadsheet will need bridging software as well.

The ATT recognises that policy is a matter for government. We work with the cards we are dealt. What I can assure our members is that, whatever the rights and wrongs of MTD, you are in a far better position than you would have been without our involvement. Led by our Director of Public Policy, Emma Rawson, our technical officers have worked tirelessly to find practical solutions and propose amendments to HMRC to make this work as effectively as possible. This included seconding last year's President, Senga Prior, to HMRC for three months. Our work on MTD has reinforced the ATT's standing with HMRC, which can only benefit our members and supports our charitable objectives.

Last month, I had the opportunity to explain this to members attending the annual Branches Conference at Warwick University. Over two days, branch committee members met to discuss the CIOT and ATT and how, through our branches, we can interact and engage more effectively with members and the wider community.

To me, the branches have always been the backbone of the organisation, and it is impossible not to be enthused by the work taking place across the country and the passion shown by members of both the CIOT and ATT. Among many examples, we heard about the Birmingham & West Midlands branch collaborating with other organisations; Manchester planning a social event in August; Somerset & Dorset organising an impressive one-day conference, as did East Midlands; and the Leeds branch, under the chair of Chloe Radcliffe-Scott, who are simply having fun (tax is fun everywhere, of course, so it's no wonder that I felt at home).

My thanks go to Stephen Foulkes and Joanne Routier, who facilitated throughout the conference, and to Emma, Andrea, Sonja and Chris from Head Office for all their work in making the conference such a success.

If you would like to get involved with your local branch, please contact branches@tax.org.uk and someone will be in touch. Over 30 members did so in 2025 – so why not you in 2026?

I have enjoyed writing this month’s column and feel genuinely positive that the ATT is in a great place. Until next time.