Tax system reform : ATT’s top 10 requests for change

Briefings

April 2026



25 March 2026

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

These suggestions for reform 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.

These requests do not call for new taxes or reliefs but instead focus on fixing areas where the tax system does not work as intended, leading to confusion, delay and unnecessary contact with HMRC.

The top 10 asks are:

1. **Make it easier to stay in self-assessment:** Taxpayers should be able to remain in self-assessment where it helps them to get their tax right first time, rather than being removed automatically by HMRC if they don’t meet the

requirements to file tax returns.

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:** A digital tracking system (similar to that used by HM Passport Office) would confirm receipt of post, forms and returns. This would provide comfort to taxpayers that HMRC has received their submission and allow them to easily monitor progress.
4. **Dedicated HMRC support during the rollout of Making Tax Digital**: 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:** When HMRC calculates liability using its own data instead of requiring a self-assessment return, taxpayers need to be able to see clearly what information has been used, with digital routes to check and amend it.
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, so a review is needed.
8. **Uplift outdated allowances:** Outdated exemptions and reliefs (such as employee mileage and inheritance tax) should be increased in line with inflation.
9. **Simplifying taxation of the state pension:** Current rules are complicated and not widely understood, so simplification is needed.
10. **Improve the agent experience:** Agents should be able 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 at www.att.org.uk/top-ten-asks. Please email us at atttechnical@att.org.uk if you have any comments, or suggestions for future requests.