Technical Newsdesk: May 2026

Welcomes

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As we move into the second month of the new tax year, it looks like Spring might finally be arriving and, with it, a host of new consultations for the ATT and CIOT technical teams to tackle.

Many of these, perhaps predictably, have a digital theme. They include a call for evidence on Business Systems Integration, a Revenue Scotland consultation on electronic communication and a wider government consultation on digital ID.

One recent consultation that particularly caught my eye was that on reporting company payments to participators in close companies. With small businesses making up 60% of the overall tax gap for 2023/24, it is unsurprising that this is an area of focus for HMRC. However, when it comes to the practicalities of reporting transactions, a careful balance will need to be struck between reducing avoidance and errors and imposing further undue burdens on already struggling small businesses.

At the time of writing, we are also expecting a consultation on timely payment in self-assessment, something which I am sure will be of interest to *Tax Adviser* readers and their clients.

Keep an eye out in future editions of Technical Newsdesk for the ATT and CIOT responses to these and other consultations.

Outside of formal consultations, work continues in several areas announced in last year's Budget. This includes plans to introduce mandatory e-invoicing from April 2029. As Jayne, Lindsay and Autumn set out in their article this month, the ATT and CIOT are heavily involved in a series of in-person workshops looking to build on themes raised during last year's consultation. Do get in touch if you have anything you would like to contribute.

Work also continues on improvements to HMRC systems and processes. In particular, following a recent spate of fraudulent attacks, multi-factor authentication (MFA) is being extended to agent accounts with HMRC. See Lindsay and Helen's article this month for more details. Given the distress and difficulties such attacks can cause, measures to tackle them are very welcome. However, MFA is not without its practical challenges, so it is welcome that HMRC have taken a 'test and learn' approach here.

I will round up this month by offering an open invitation to members to contact me directly if there are any tax technical, administrative or policy matters causing them concern. Our members are our strength, and only by hearing from you directly can we ensure your wealth of experience and knowledge is reflected in our work.

Emma Rawson Director of Public Policy, ATT erawson@att.org.uk