Technical Newsdesk: June 2026

Welcomes

June 2026



20 May 2026

I am drafting this introduction on a sunny May day following the local, Welsh and Scottish elections. This morning's headlines are making me wonder whether, by the time you read this, we may be preparing for a change in prime minister or a shake-up of the government… Time will tell!

Whilst tax policy is generally not the key focus of local elections, we do a lot of work with the devolved administrations, so are looking forward to what the changes might mean for the work of our Welsh and Scottish Technical Committees. The CIOT/ATT Joint Presidents' Reception is in Edinburgh next week (as I write), so I am hoping we might then start to see the possible impact on Scottish devolved taxes and their administration beginning to emerge.

Across both the technical and professional standards teams, we have continued to devote significant resources to the new agent measures. We are receiving numerous queries from members, especially about getting ready for mandatory agent registration. We are sharing and discussing these with HMRC and emphasising

where clarity is needed, something lacking in the legislation itself. This has been slightly helped by the statements in Hansard from the legislation's passage through Parliament, but there is still a great deal for HMRC guidance to address.

You can find out how to access HMRC's guidance, our webinar and our frequently updated FAQs in Lindsay Scott's piece on page 56. Guidance is also now available on the sanctionable conduct measure, as you can see from Margaret Curran's piece on page 55. Please do continue to let us know if the agent measures are causing practical issues, as we are having regular dialogue with HMRC on them, but we only know what is causing headaches when people tell us.

Another priority for my technical team remains HMRC service levels, and I took a road trip from the south coast to Leicester at the start of May for the Midlands Branch Conference. Along with meeting some lovely members, hearing some thought-provoking speakers and thoroughly enjoying the dinner, I was grateful to Jonathan Athow, HMRC Director General for Strategy and Policy, and Richard Hawthorn, HMRC Director for Operational Excellence, who gave up their afternoon to join me for the closing session of the day. They candidly answered questions from both the audience and me about current HMRC service levels and future HMRC transformation plans. They both stayed around afterwards to continue the conversation with anyone who wanted to pick up issues with them.

Following the successful service levels report prepared by CIOT with ICAEW in 2024 (tinyurl.com/22fs23we), the backdrop to this session was that we will shortly be launching a repeat of the project. Our aim is to compare results and continue focusing HMRC's attention, with evidence, on the issues agents are facing. Like last time, we can only do this with member support so will be looking for volunteer firms to gather data for us in the autumn. If you would like to join in or find out more, please drop me or Lindsay Scott (lscott@ciot.org.uk) a line, or keep an eye out for the launch over the summer.

Many thanks to all of you who continue to support our technical and policy work – we could not do it without you – and I look forward to speaking to many of you at summer events like the CTA Address, which are fast approaching.