Timely payments: Self-assessment changes

Briefings

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CIOT and ATT have welcomed the governments decision not to require mandatory payment of self-assessment payments on account through PAYE, but concerns remain about the impact of earlier and more frequent payments on taxpayers cash flow and the practical implementation of the wider reforms.

We support the aim of helping people spread their tax payments and avoid the build-up of debt, but we had significant concerns about the original proposals that would have required certain people to pay their self-assessment liabilities through PAYE, particularly those with low or fluctuating incomes or limited financial resilience, said Ellen Milner, Director of Public Policy at CIOT.

Giving taxpayers a choice over whether to use PAYE is important, added ATTs Jon Stride. Someone with rental or investment income may quite reasonably prefer to keep that separate from their employment, rather than have details oftheir wider financial circumstances potentially reflected in their PAYE tax code. But changing

how taxpayers can make these payments does not resolve ourmore fundamental concern about whether accelerating self-assessment payments is necessary or proportionate.