

## Welcome to the June 2019 Technical Newsdesk

1 June 2019

June is probably my favourite month of the year.

The days are long and the weather is usually fine, so when you've finished working you still feel inclined to get outside and do something – for me something involving two wheels is ideal – perhaps followed by a well-earned beer! June is also my mother's name, but that's probably enough personal information revealed already.

Historically, June has typically been a busy month for tax consultations. In June 2018 there were around 20 live consultations. This year, as the new tax policy timetable beds in, there are just a handful. However, whilst the quantity of our written work has reduced over recent years, the quantity (and quality) of our personal interactions with policymakers has increased significantly.

For instance, the main consultations around Making Tax Digital took place in the summer of 2016 (remember those?), yet we remain in frequent discussions with HMRC – at least four separate meetings/forums, and numerous emails in the last month alone. It is this engagement that helps us explain and agree changes to rules and processes that might otherwise not happen, and we are pleased to report this month some of the relaxations to the digital record keeping requirements of MTD that we (and others) have secured. While on the subject of MTD, at the time of writing there are nearly 340 software products suitable for businesses to use, yet only four of them meet specialist accessibility needs. Again, this is something we are discussing with HMRC, and we would also like to hear your feedback.

The issue by HMRC of its Spotlight 47, 'attempts to avoid an Income Tax charge when a company is wound up', caused some consternation amongst many of our members. We met with HMRC to understand the background to its issue, and their likely approach to these cases, and we report on the meeting below. Our meetings with HMRC are not just in relation to tax technical matters, they also look at the taxpayer or agent's experience or 'journey'. We report below on a Master Customer Journey project looking at becoming a trustee for the first time. We also continue to be active within the devolved tax administrations and build on the excellent relationships we have developed.

Our written work does remain of significant importance. Our submissions are summarised at the end of Technical Newsdesk each month. In this month's edition, we summarise our responses to the SDLT non-UK resident surcharge consultation, proposed new rules for how and when adjustments to VAT should be made following a reduction in price, and the draft legislation for the changes to the reduced rate of VAT for energy savings materials.

We end Technical Newsdesk with a call for evidence in relation to the Money Purchase Annual Allowance, where the recent reduction to £4,000 per annum can have unwelcome consequences. Evidence of issues is key for when we meet HMRC or write our submissions. Which is a pretty good link to our first article – help us to help you.

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