



Keeping you informed

Introduction

Welcome to the sixth issue of Agent Update. You may remember that, in the last issue, we reported that the HMRC website was being updated. Well, we're pleased to announce that the new and improved website is now up and running. You'll find some new services, including 'Find a Form' and 'Find a Contact' functions, plus the chance to stay up to date with the latest news by subscribing to RSS news feeds.

As ever, we recognise that not all of the topics in this issue will be relevant to you. By 'scanning' the brief introductions to each piece, you should be able to identify your own most relevant ones within a couple of minutes and can then click on the link to view the full information.

If there are any other areas you would like to see covered in future issues of Agent Update, or you have any other suggestions, please let us know by visiting the [feedback page](#) and selecting 'Tax Agents section of the Practitioner Zone' from the list.

This month's top articles

[New Tax Agents and Advisers web pages live](#)

The Tax Agents and Advisers pages on our website have been revamped, making them easier to use and quicker at helping you find the information and advice you need.

[Staged launch of new dedicated phone service for Agents from July](#)

Following a successful trial, we are rolling out a new dedicated phone service specifically for Agents that replaces the existing general numbers and Agent priority lines. All our call handlers now have a minimum of 12 months' experience to give you improved support and faster access to HMRC help and advice.

[New e-learning package to help Agents and taxpayers with new penalties system](#)

An e-learning module which focuses on penalties for tax errors, originally developed for our staff, is now being made available for Agents and taxpayers. Read an [overview](#) of the new system (coming into force from 1 April 2009) and how it works, why the changes have been introduced, new concepts such as suspending penalties and when the penalties apply.

Tax

Developments and changes to legislation and allowances relating to UK tax.

HMRC Service

Changes to HMRC services, upcoming HMRC events and guidance.

Consultations

Details of live consultations and response summaries.

Tax

Go to other sections:

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Company Tax

[Paying tax deducted from interest paid by funding bond](#)

Read the latest Revenue & Customs Brief which gives guidance on how to pay the tax deducted from interest that has been paid by a funding bond.

Clearances

[Guidelines for non-statutory business clearances](#)

Read the new guidelines relating to the changes in non-statutory clearances. The key points are that clearances for businesses should now be made through the procedures for non-statutory clearances rather than through CoP 10 or VAT notice 700/6, and clearances for Direct Tax cases in Local Compliance should go to the clearance team in Southend and not the local office.

Following the guidelines and submitting the application to the correct place will help us respond to the application within the 28 day time limit.

Gift Aid

[Advice for companies on giving land, buildings, shares and securities to charity](#)

Changes have been made to the helpsheet advising companies on claiming Corporation Tax relief when giving certain gifts to charity. These amendments reflect the reduction in the basic rate of tax from 6 April 2008.

HMRC internal reviews

[New draft legislation](#)

Read the [draft legislation](#) and covering [technical notes](#) on the more consistent system of internal reviews being introduced within HMRC alongside the Tribunals Reform in April 2009.

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Tax

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Inheritance Tax (IHT)

[Inheritance Tax Business Property Relief \(IHT BPR\) clearance service for business owners now available](#)

As of April 2008, we are committed to responding to clearance applications within 28 days and have extended the clearance service for a trial period to business owners who make an application in relation to Inheritance Tax Business Property Relief.

Read details of who is affected and what the changes are [here](#).

Read comprehensive help and guidance on how IHT BPR applications should be made [here](#).

Mileage Allowance

[Company cars – advisory fuel rates from 1 July 2008](#)

Read about the upcoming changes in advisory fuel rates for company cars.

PAYE

[Increase to PAYE personal allowance](#)

Read about the increase in personal allowance of £600 and the adjustment to the higher rate threshold (the total of the personal allowance and basic rate limit) as announced by the Chancellor on 13 May 2008.

Self Assessment

[New examples of SA Enquiry & Amendment Window dates working in practice](#)

We have recently added some scenarios to the website demonstrating how the new legislation on SA Enquiry Windows and Amendments might apply in practice. It provides examples of return date filing to help Agents get up to speed with the new regulations.

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Trusts and Estates – Income Tax

[R185\(Trust Income\) and R185\(Estate Income\) forms brought into line with SA107](#)

The [Trust Income](#) and [Estate Income](#) forms – used by trustees and personal representatives to provide beneficiaries with details of income from a trust or deceased estate – have been amended to reflect the new layout of the 08/09 SA107 form, making them easier to complete.

VAT

[Interpretation of Article 13 of the Principal VAT Directive](#)

Read the latest Revenue & Customs brief giving details of the article ‘VAT: Interpretation of Article 13 of the Principal VAT Directive’ concerning educational bodies and their exemption from these provisions in most cases.

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Agent Dedicated Lines

[Staged launch of new dedicated phone service for Agents from July](#)

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Customer Relations Managers (CRM)

[New CRM contact details](#)

Read details of some recent updates to the Customer Relations Managers' contact details as published in Agent Update 5.

Customs

[Free online tool launched to calculate import and export duty](#)

A new online service now shows those involved with international trade how to classify goods and what duties are applicable when importing or exporting, including preference rates, CAP, quotas and anti-dumping duties.

Events

[Latest events for Agents and Advisers to get help and advice on our services](#)

We offer a range of events for Agents and Advisers to make doing business as an Agent easier. All offer a chance for face-to-face contact where you can ask us questions or tell us about your concerns.

Events range from local Working Together meetings and Online Services Workshops to Business Advice Open Days and EmployerTalk sessions.

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[Next series of Online Services Roadshows starts September](#)

Since May 2007, we have delivered over 160 Roadshows offering support and advice to Agents using our Online Services. These events are very well attended and the next series will run between September and December. There will also be some 'sweep up' events during June and July 2008 for those who were unable to attend earlier events.

Find out which Roadshows are happening near you and details of how to sign up.

[HMRC Website](#)

[New Tax Agents and Advisers web pages live](#)

The Tax Agents and Advisers pages on our website have been revamped, making them easier to use and quicker at helping you find the information and advice you need.

We're always adding new functionality and updating the content, but we would like your comments as to how you would like the site to develop. So please [email us your feedback](#) and let us know how we can further improve our support to you.

[Manuals](#)

[Latest updates on HMRC procedures and processes](#)

Make sure you're up to date by checking the latest amendments and additions to our procedural manuals in the new online area dedicated to Agents. You can read the ten most recent updates or search for changes by the date they were published.

[Online Services](#)

[Service updates and processing times](#)

Read here to get regular updates for processing form 64-8 and VAT registration.

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Online Services availability

Read the latest news regarding availability of and changes to our online services that affect both users of HMRC Software and Third Party Software. Also get recommendations on what to do if any service issues affect you.

[Child Trust Fund](#)

[Construction Industry Scheme](#)

[Corporation Tax](#)

[PAYE](#)

[Pension Schemes](#)

[Self Assessment](#)

[Shared Workspace](#)

[Stamp Taxes](#)

PAYE

[Revised September 2008 Employer CD-ROM available in August](#)

Look out for a revised CD-ROM containing calculators and Helpbooks which will be issued in August to all Agents and employers. It will reflect the revised personal allowances and change to the basic rate band announced by the Chancellor on 13 May 2008.

Penalties

[New e-learning package to help Agents and taxpayers with new penalties system](#)

An e-learning module which focuses on penalties for tax errors, originally developed for our staff, is now being made available for Agents and taxpayers. Read an [overview](#) of the new system (coming into force from 1 April 2009) and how it works, why the changes have been introduced, new concepts such as suspending penalties and when the penalties apply.

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RSS feeds

[Stay up to date with our RSS news feeds](#)

Now you can choose how you get the latest tax news from HMRC. As well as regularly checking the website you can now subscribe to RSS news feeds via your internet browser, meaning you're automatically alerted when new content is available to read.

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Disclosure of Tax Avoidance Schemes

[Summary of Responses: Tax Avoidance Schemes Regulations 2008](#)

Read the recently-released document summarising the responses received by the Government to its November 2007 consultation document 'The Tax Avoidance Disclosure Regime: Improving the Scheme Reference Number System'.

Tax Credits

[Improving delivery and choice – closes 5 September 2008](#)

This consultation examines ways to improve the delivery and choice of the current Tax Credit system.