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Introduction

Hello and welcome to issue 46 of Working Together.

As reported in issue 45, an initiative to review the ways in which agents and HM Revenue & Customs (HMRC) interact to improve the service HMRC provides to its customers is under way. Work has started on the Joint Agent Understanding Project and we'll report on this before the end of the year.

[Read more about the Joint Agent Understanding Project](#)

We've now passed the 31 October deadline for submitting paper Self Assessment tax returns. Any paper returns received after this date will immediately incur a £100 penalty, so we strongly recommend that you submit your returns online instead.

[Further hints and tips to help you with the 31 January deadline](#)

In a new venture, Derek Allen of the Institute of Chartered Accountants Scotland gives his views on a topic of interest - P35 penalties - and Sue Walton, HMRC's Director of Central Policy, replies. We'd be interested to hear your views on this exchange.

If you've any comments on the Working Together (WT) programme, would like to raise an issue or would like to know more about getting involved with your local group, please contact your professional representative (contact details are shown on the back page). If you're not a member of one of the organisations listed, contact the HMRC representative.

[Find out more about the WT programme](#)

And finally, if you have any comments or suggestions about the layout or the content of the Working Together publication please let me know - my contact details are on the back page.

Alison

Alison Bainbridge
Editor

National

Reports on how the WT Steering Group, HMRC's National WT Team (NWTT) and business owners tackle the most significant and urgent issues that are identified through WT.

Local

Concentrates on what's happening in, and being achieved by, the local WT groups.

Updates

Provides updates on issues and signposts to recently published information on the HMRC website.

Contacts

Provides contact details of HMRC and your professional bodies representatives along with useful web links.

This edition includes:

- a 60 second interview with Madeline McGrillen, the new leader of the NWTT
- a summary of the top open and closed issues from the NWTT issues register
- celebrations of the Agent Account Manager service's first birthday
- WT's success in retaining and improving form SA361

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Personal Perspective

60 second interview with Working Together (WT) people

1 What does your role in WT involve?

I'm the National WT Team (NWTT) Leader (appointed in July 2011), and the two main elements of my role are making sure that the NWTT are:

- prioritising and resolving the issues reported by agents via the local WT groups or the professional bodies
- improving agent services by working with the WT Steering Group, sub/working groups, professional bodies and colleagues across HMRC, making sure that the NWTT work is developed with a clear understanding of agents' views

2 What benefits have you seen from your involvement with WT?

I've only been the NWTT Leader for a few months, but from 2005 to 2007, I was the WT Communications Manager and a member of the WT e-sub group. So for me I've seen that:

- the organisation of WT has improved - more meetings are being held and more is being achieved
- communications have improved... but there's always more to do
- agents are an important customer group for HMRC - as acknowledged in the recently published joint statement on HMRC service improvement, which outlines that members of the NWTT and operational staff have started visiting the offices of agents within the voluntary sector

[Read the joint statement on service delivery](#)

Personal details

Name: Madeline McGrillen

Occupation: National Working Together Team Leader

Workplace: Bush House, London

WT responsibilities include: Management of the National WT team who are located in London, Lincoln and York, whose roles include secretariat for the WT Steering Group, the local sub-group, issues sub-group, the post working group and the working group on Institute blogs



3 What has surprised you about WT?

The dedication and drive of those involved in WT and the progress that's been made. I'm sure at times it's difficult to remember this, but WT is a bit like an iceberg - most of what happens is under the surface and it's hard for others to see what is going on. But believe me, there's lots happening.

4 What single thing in WT would you like to change?

I'd like there to be a greater understanding and appreciation within HMRC and the agent community of all the effort (from both agents and HMRC staff) that goes into improving HMRC services for our customers. I'd like the iceberg to reveal more - no-one is always right but nothing is/was ever reconciled without meeting, having those difficult conversations and understanding 'what it's like for me'.

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5 How can I get involved in WT?

If you're interested in joining a local group and you're a member of one of the six representative bodies - contact them directly. They can also help you get involved if there isn't a local group you can join. If you're not a member of the six, email the HMRC WT contact to register your interest. We also have two 'virtual' groups in partnership with AccountingWeb and Taxation - see their websites for details.

If you don't have the time right now to join a local group - keep yourself up-to-date with the agent-specific 'News, updates and HMRC communications' pages on the HMRC website.

[Find news, updates and HMRC communications for agents](#)

6 What are the latest developments in WT?

I've already mentioned the Joint Understanding Agent Project and there are plans under way to form a working party to look at the routing of issues through your professional bodies.



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Joint Understanding Agent Project

Agents and HMRC
Future Engagement

As reported in Working Together issue 45, HMRC's Chairman Mike Clasper invited the senior leadership of agent and charity representative bodies to meet him and HMRC leaders to discuss ways to improve the experience of the department's customers by raising service standards through partnership working.

The group looked at the most recent post and call-handling statistics and agreed that while the figures had improved, this wasn't reflected in the actual experience of customers and agents. It was felt that both sides could learn from seeing things through the eyes of the others and a joint statement was issued setting out what actions would be taken following the meeting.

[Read the joint statement on service delivery](#)

In his guest editorial of Taxation magazine, Dave Hartnett, HMRC's Permanent Secretary for Tax, described this as 'a potentially momentous development in the relations between tax advisers and HMRC'. Paul Aplin, Chairman of the ICAEW Tax Faculty technical committee said 'In four years of lobbying for an improvement in service standards I have never seen this level of commitment from all sides'.

We intend to pursue the initiative within a very stringent timeframe. Activities started on 3 October and progress on the initial three workstreams will be reviewed by 30 November. A joint steering group has been set up which meets weekly to review progress.

Work is being taken forward in three areas:

HMRC staff visiting practitioners and charities

Pilot visits were carried out in London and York to establish the most effective way to learn how agents and charities interact with HMRC and its processes.

Utilising the lessons learned, a wider exercise of visits to volunteers (large and small practitioners and some charities) across the country was launched at the beginning of mid-November.

Agent and charity representatives in HMRC service delivery centres

A number of HMRC locations have been selected and visits have been arranged for mid November.

In-depth reviews

Four areas have been identified by the group for detailed review:

- post processing and handling
- repayment claims
- PAYE Coding Notices
- practical issues relating to deceased estates

Agent representatives have considered the specific problems they encounter in each of these processes and are working jointly with HMRC's project teams to explore how to improve service delivery.

The initial review will be completed by the end of December. Any quick wins that are identified will be rolled out as soon as possible, although some improvements may take longer to implement.

Although still in its early stages, everyone is keen for this initiative to succeed - and quickly. We'll keep you updated on its progress.

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National Working Together (WT) issues register

The National WT Team (NWTT) maintains an issues register that provides details of all open and closed issues, and can be viewed by local WT co-ordinators (WTCs) who use the register to keep their groups informed of progress.

Here's a summary of some of the issues that have been closed since the last WT publication along with the key issues that the NWTT is actively pursuing.

Closed issues

Closure of a payroll scheme

You have told us that you're not receiving timely responses to correspondence that notifies HMRC of a closure of a payroll scheme which then generates requests for non-payment of PAYE and NICs. If you receive an incorrect non-payment request, please follow the guidance on how to tell HMRC that no payment is due.

[Read more information on what to do when no PAYE/NICs payment is due](#)

Employer repayment delays

HMRC apologises for the inconvenience caused by the delays. Urgent steps have been taken and delays have been reduced significantly, making sure that businesses are being repaid as quickly as possible. If you've any further problems with individual cases, we recommend that you contact the Agent Account Manager (AAM) team.

[Read more about AAMs](#)

In addition, as a result of local WT input, improved planning for this seasonal work is under way. It's envisaged that any process changes will be communicated well in advance of the filing deadline.

Open issues

Potentially incorrect P35 penalty notices

You've told us that interim penalty notices have been issued to some of your clients even though you submitted a nil P35. HMRC apologises for this. If your client has received what you believe is an incorrect penalty notice, please contact the Employer Helpline, who will refer your client's details to the Employer Office to investigate, and where appropriate, cancel the penalty.

[Contact details for the Employer Helpline](#)

If you've written to the Employer Office to appeal (rather than contact the helpline), then your enquiry will already be under investigation and we'll suspend recovery of the penalty until the appeal is settled.

Repayments of taxed interest

We're aware that some agents have received tax calculations containing taxed interest based on previous year's information, which has resulted in a repayment being issued to their client. Agents should call the Agent Dedicated Line to discuss how to check the correct position and deal with the repayment. This is a known issue and revised guidance has been published for our staff to make sure that once corrected, the issue will not carry forward to future years' calculations. We apologise for any inconvenience caused.

[Find contact details for the Agent Dedicated Line](#)

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Self Assessment and PAYE (for individuals) post processing times - update

The Self Assessment and PAYE (for individuals) post position has improved further. The number of items of unanswered post has now fallen below 200,000. This is a very significant reduction from the 2010 peaks. We expect to maintain this position in the coming months.

We've made big advances in stabilising the age profile of the post on hand. The improvements we told you about in previous publications have been maintained, with 96.8 per cent of post currently on hand received by HMRC within the last 40 days. 95 per cent of that is 20 days or less since receipt.

Following discussions with the WT post working group, we've changed how we handle PAYE and Self Assessment cases that require a call back following an initial call to the Agent Dedicated Line. This has considerably improved the turnaround times being achieved.

Time taken for customers to receive correspondence (update)

As part of the WT post working group's ongoing review, HMRC has appointed a single 'Mail Service Owner' to look after the end-to-end mail process for both inbound and outbound mail across HMRC. We've already introduced a priority mail process which we're trialling within Local Compliance and work is continuing on other improvement proposals. The Mail Service Owner is working closely with agent representative bodies as post handling is one of the key issues coming up in the Joint Agent Understanding Project.

Debt Management and Banking issues (update)

We're still working with Debt Management and Banking, sending them the examples you've provided through your local WT groups to help them improve their service. We also expect the visits undertaken as part of the Joint Agent Understanding Project to gather more information and increase our understanding further to help resolve these issues. We'll update you on specific issues as the project progresses.

Corrections and clarifications

We need to make you aware of corrections and clarifications to the following articles that were included in Working Together issue 45.

['Taxpayer amendments to Self Assessment tax returns'](#) (page 11)

The final sentence should read:

'For notices given after 31 October, the time limit for amendments is the anniversary of three months from the date of the notice.'

['Notifying changes to a registered company name and/or address'](#) (page 3)

If you need to change the registered name and/or the registered office address of a limited company you must tell Companies House. You can do this through their website. As soon as Companies House has updated their records they'll advise HMRC about the change automatically. While the guidance has been published on the HMRC website, it hasn't been possible to update the Corporation Tax online function and HMRC apologises for any confusion this may cause. The requirement has been noted by the business area and the system will be updated when funding is available. This also applies to Limited Liability Partnerships.

['Agent Account Managers'](#) (page 10)

Did you know that only one tax agent or adviser **per branch** of a firm needs to register to allow everyone to use the service?

[Go to the 'Agent Account Manager \(AAM\) service - User Registration' online form](#)

[Read the full articles in Working Together issue 45](#)

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Do as you would be done by

A personal view from Derek Allen, ICAS

A First-tier Tribunal judgement states: 'It is no function of the State to use the penalty system as a cash generating scheme'¹. In another case², the judge criticised HMRC saying that it would not be fair if HMRC 'deliberately desist from sending a penalty notice, for a month or more, knowing that the effect will be to impose an increased penalty of £500 upon somebody whose sin may be no more than oversight or forgetfulness'.

Late submission of a P35 attracts a penalty of £100. A further £100 can be added for each month the return is late. In both cases quoted, the HMRC claim for the monthly penalties was struck down by the First-tier Tribunal, which reduced the penalty to £100.

The message from the judge is clear. If HMRC does not issue a reminder timeously, it can expect a judge to cancel a time-related penalty. The State should act fairly³. No Government department should delay issuing a penalty notice. Such delay denies the taxpayer the opportunity of correcting the behaviour.

WT is about identifying and trying to sort the grit in the system. This late-filing penalty process is an example of something that needs to be changed. It's not in anyone's interest for HMRC to be issuing invalid notices and then pursuing penalties vainly.

If HMRC allows penalties to grow without notifying the taxpayer immediately a penalty is due, it's arguable that the failure to notify is a breach of the taxpayer's human rights. The taxpayer is denied the opportunity of correcting the non-compliance and the accumulated penalty may be disproportionate to the failure which occurred.

The professional bodies' representatives on WT are asking HMRC to adopt a process that accords with the First-tier Tribunal decision and, thereby, ensure that the human rights of the taxpayer are respected.

¹ H M D Response International v HMRC [2011] UKFTT 472 (TC)

² Geraint Jones QC in Hok Ltd v HMRC [2011] UKFTT 433 (TC)

³ see Regina v Secretary of State Home Department [2003] EWCA 364

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HMRC response

From Sue Walton - Director, Central Policy

Recent cases heard by the First-tier Tribunal have raised important questions around HMRC's approach to penalties. We're happy to have this opportunity to set out HMRC's position in this area.

It seems clear from much of the comment on recent decisions that there's some misunderstanding of our approach and responsibilities. HMRC does not charge penalties as a money-making exercise - our aim is to minimise the number of cases in which penalties arise. Issuing a penalty is expensive, especially when the taxpayer doesn't agree that it is due. We issue penalties because the law requires it, and to act as a deterrent. Where taxpayers don't send in returns, HMRC has to act to get them in - all the more so in the case of employer returns where delays can be detrimental to employees. Even if a taxpayer rectifies their mistake quickly, the delay costs public money. The longer the delay, the greater the cost to HMRC, and the greater the overall compliance risk - regardless of whether the taxpayer has deliberately delayed, or has made 'a genuine mistake'. It would be unfair on other taxpayers, who may have gone to considerable effort to comply with their responsibilities, to shoulder the costs caused by those that haven't.

Nor does HMRC deliberately hold back from issuing penalties or reminders in order to charge greater penalties. The reason why we do not issue penalties immediately when a P35 return seems to be late is to allow a reasonable period for employers to tell us they have no return to make.

This avoids penalties being issued to those who didn't need to operate PAYE in the year concerned, but who didn't let us know until after the deadline. It also gives time for us to make sure all returns and 'no return to make' notifications received by the annual deadline have been processed. We're looking at the way we deal with these cases to see if we can notify taxpayers earlier where a penalty is due, while not causing needless distress in those cases where it's not.

Although HMRC aims to make people aware of the circumstances in which a penalty may be due, it has no specific responsibility to 'remind' people to put in their returns or when a trigger point for a penalty may be imminent. We do undertake campaigns to raise awareness of filing and payment obligations. But we cannot provide a general reminder service. The structure of tax law is built upon the principle that it is a taxpayer's responsibility to ensure they comply with their tax obligations. If a taxpayer has a reasonable excuse for filing late, they should let us know, so the penalty can be reviewed and, if appropriate, removed. However, we will robustly defend our decisions to charge penalties where taxpayers have failed to comply.

Editor's note:

Please let us know your opinion on the issues raised in these articles.

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Paying tax without a payslip: Working Together (WT) is successful in retaining form SA361

Many of you will be aware that the WT Steering Group (WTSG) has been lobbying HMRC to retain form SA361. We're pleased to report that not only is HMRC retaining the form, but a new improved form (which will be available throughout the year) has been developed. The Self Assessment payment slip can be used whenever you pay tax under Self Assessment. Personalised forms won't be issued by HMRC.

Benefits for you:

- You'll find it on the HMRC website.
- The form clearly lays out the information HMRC needs to correctly allocate the payment.
- The reference number is validated to make sure that it's in the correct format. This also helps HMRC make sure that the payments are allocated to the correct record.
- The form will tell you if the key information is incorrect before sending to HMRC.
- You'll always know that you're using the latest version of the form.

Benefits for HMRC:

- A reduction in the amount of clerical intervention needed to trace valid reference numbers.
- Information will be easier to understand.
- The form makes sure that all the information HMRC needs is completed and is in a consistent format.

[Find the Self Assessment payment slip on the HMRC website](#)

A big 'thank you' from the National WT Team (NWTT)

The NWTT would like to take this opportunity to say thank you to you all (before Christmas and the Self Assessment filing peak starts) for your attendance at local WT meetings and for helping identify issues which are causing problems and working with us to try and resolve them. Members of the NWTT have been visiting local WT meetings and one group fed back that the 'update on all issues resolved since the last meeting' agenda item was 'a very useful insight into the issues raised' by other local WT groups.

We publish '[open and closed issues](#)' in each Working Together publication - but these are just a selection of the issues that the NWTT are looking into.

We'd also like to thank you for your contributions and comments on the 'Establishing the future relationship between the tax agent community and HMRC' consultation. We're due to publish the responses before the end of this year - so watch out for that.

[Read the 'Establishing the future relationship between the tax agent community and HMRC' consultation](#)

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Self Assessment online - 31 January deadline

We'll shortly be publishing agent-specific guidance on the HMRC website to help you manage the 31 January 2012 deadline. In the meantime, here are some hints and tips that you might find useful.

[Submitting a Self Assessment tax return for a client](#)

If you're submitting a Self Assessment tax return online for the first time, you'll need to register to use HMRC Online Services as an agent.

But if you use commercial software, you can send returns on behalf of a client without submitting a formal authorisation. This is known as the 'File only service'.

[How to use the Self Assessment for Agents online service](#)

[Check your online client lists](#)

We're aware that in some cases, clients are not appearing on your online client lists either on the HMRC website or the Government Gateway. If you experience any problems with your client list, please contact the Online Services Helpdesk.

[Contact details for the Online Services Helpdesk](#)

[Loss relief claims - decrease in tax due because of adjustment to an earlier year](#)

If you've entered a positive figure in 'Averaging adjustment' (only for farmers, market gardeners and creators of literary or artistic works) or have claimed to carry back a loss in the self employment or partnership sections and haven't already made a claim for the loss to be carried back, then you must make an entry in the 'decrease in tax because of adjustment to an earlier year' box, and a credit will be created on the statement for the amount claimed.

[Find more information on losses in Helpsheet 227](#)

[Read more information in the Business Income Manual](#)

[Recording deferment of Class 4 National Insurance contributions \(NICs\) on the return](#)

Deferment of Class 4 NICs can only be granted by Deferment Services, who will send confirmation details on form CA2703 Granted Deferment of Liability for Class 2 and Class 4 NICs.

If you have clients who have been granted deferment of Class 4 NICs, please tick the deferment box on the return, but only when the form CA2703 has been received from Deferment Services, and only for the tax year to which the form refers.

Deferment Services will assess and collect any deferred Class 4 NICs. If the deferment has not been recorded on their return for the relevant tax year, Class 4 NICs will have been paid at the full rate of 8 per cent instead of the 1 per cent rate. Deferment Services will not assess the correct Class 4 NIC liability until the return is corrected to show deferment granted.

[Defer payment of Class 4 NICs using form CA72B](#)

[Applying the right Capital Gains Tax rate for the 2010-11 tax year](#)

From 23 June 2010, two main rates of Capital Gains Tax apply - 18 per cent and 28 per cent. If your client has made chargeable gains in the 2010-11 tax year, it's important to make sure that you've correctly established whether the disposal was made before, on, or after 23 June 2010 as this will affect the rate at which Capital Gains Tax is payable.

[Find rates and allowances for Capital Gains Tax](#)

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Use the right reference number

Using the correct Unique Taxpayer Reference (UTR) for each client will prevent delays in processing and avoid the need for any additional work for us all.

Using the wrong UTR could result in your client receiving a penalty notice, as the return won't be captured against the right record. If a client is going through insolvency, you should use the UTR they were given after they became bankrupt. From July 2011, HMRC started removing any agent details at bankruptcy from the bankruptcy record, as the official receiver/trustee will act on the customer's behalf. The agent details have then been added to the post-bankruptcy record.

If you become aware that your client is bankrupt, but is still required to complete annual returns, please make sure that any return for the year of bankruptcy is filed manually, showing the bankruptcy UTR and noted as 'BY YEAR'. Any returns for the years after the bankruptcy year must be filed under the UTR for the post-bankruptcy record.

Payments on Account of Self Assessment for 2011-12

If any of your clients have more than one job or pension that was liable for PAYE at 50 per cent during 2010-11, then an underpayment will have arisen which will be collected as part of the Self Assessment balancing payment due on 31 January 2012.

The claim to reduce the payment on account must be made by 31 January following the year of assessment and must include a reason for the reduction.

[Read more about multiple tax codes](#)

Avoid unsolicited returns

Each year we receive a number of unsolicited Self Assessment tax returns for individuals who don't need to submit one. Unless your client has received a 'Notice to File', they don't need to submit a return.

More useful links

[How to pay Self Assessment](#)

[More information on the new Self Assessment penalty regime](#)

[More information on sending in your Self Assessment tax return](#)

Register for Learning Together events

A programme of local agent Learning Together events (focusing on HMRC's toolkits to reduce common errors and agent services) will start shortly. We'll provide everyone who has already registered their interest with the details in due course. If you'd like to attend these events or take advantage of the full range of the Agent Account Manager (AAM) services, please do so by completing the online form.

[Register for the AAM service](#)

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Recent changes and developments from HMRC

Agent Account Manager (AAM) online service celebrates its first birthday

The AAM online registration and Agents' Issue Resolution Service marked their first anniversary on 3 October and you've told us that in using this service 'it was really good to be able to talk to someone who knew what they were doing and who were able to look at the client as a whole'. You also told us that the speaker request service 'presentations were relevant and helpful, without being too technical'.

Over the last 12 months the AAM team has:

- dealt with more than 2,000 agent issues
- completed more than 12,000 phone calls explaining how the AAM service can benefit agents
- facilitated around 150 local Working Together meetings
- delivered around 200 learning events to agents
- developed and launched four learning together products with two more in production

[Read more about AAMs](#)

Learning Together - new products

Check out the Learning Together video which demonstrates how agents can use toolkits to help reduce common errors in unfamiliar circumstances.

[Find HMRC online learning modules and videos for agents](#)

[Request an HMRC speaker to present at your events](#)

Viewing PAYE Coding Notices online

You can view your Self Assessment clients' PAYE Coding Notices online if you are registered for the HMRC Self Assessment for Agents Online Service.

[Read more about viewing PAYE Coding Notices online](#)

Questions about VAT: writing to HMRC to get them answered

HMRC has introduced a secure email facility to respond to queries if you can't find the information on the website.

[Find out more about sending VAT questions by secure email](#)

Sign up for VAT Online in 2011

On current plans, from 1 April 2012, all businesses who remain VAT-registered (those with a turnover of less than £100,000 and who registered before 1 April 2010) will be mandated to submit their VAT Return online and pay their VAT electronically.

More than half of this group are already submitting their VAT Returns online voluntarily. We're urging the remainder to register and enrol now, preferably before the end of 2011, and submit their next return online. That way, they will:

- be familiar with the online service well before the date for mandation
- have plenty of time to seek our assistance (if they need it)

Businesses can also authorise an agent to submit their returns online for them.

[Read more information on how to use VAT online services for agents](#)

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Changes to allowances for tax relieved pension savings for individuals

Annual allowance

The Finance Act (FA) 2011 reduced the annual allowance for tax relieved pensions savings for individuals from its 2010-11 level of £255,000 to £50,000 from 6 April 2011 onwards.

[Read the guidance for members on annual allowance](#)

[Find detailed guidance in the Registered Pension Schemes Manual](#)

So that pension scheme administrators can provide their members with accurate pension savings statements, employers are required to provide the scheme administrator with certain information.

[Read more on the information that's needed](#)

Lifetime allowance

FA 2011 also sets out changes to the lifetime allowance for tax relieved pension savings for individuals. From 2012-13 onwards, the lifetime allowance for pension savings for individuals will be reduced from the current level of £1.8 million to £1.5 million.

Individuals can apply for fixed protection so that their lifetime allowance remains at £1.8 million after 5 April 2012, but they'll need to give notice to HMRC that they want to do this and they'll not be able to make any further contributions to or build up further benefits in a Registered Pension Scheme after this date.

It's important that if an individual wants to rely on fixed protection that they notify HMRC before 6 April 2012. Notices must be received by HMRC before this date and late applications cannot be accepted.

[Guidance on lifetime allowance and fixed protection](#)

[Find the Registered Pension Schemes protection forms and completion notes](#)

Improving the operation of PAYE: Real Time Information

[Summary of responses: PAYE: Collecting Real Time Information](#)

This document summarises the responses HMRC received to its consultation document on improving PAYE by collecting Real Time Information (RTI) and the next steps in the transition to RTI.

[RTI - getting data quality right first time](#)

It's now more important than ever that employers make sure they report employee details to HMRC accurately.

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Working Together (WT) is a partnership between HMRC and CIOT, ICAEW, ACCA, ICAS, ATT and AAT.

One of the key objectives of WT is to improve two-way communication between HMRC and tax advisers. If you have any comments on the WT programme or would like to know more about getting involved with your local group, please contact your professional representative (contact details are below), or if you're not a member of one of the organisations listed, contact the HMRC representative. If you're contacting your professional body, please make it clear that your comment is about WT.

Comments on any article in this publication are welcome and should be sent to either the Editor, or to your professional body.

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Did you know that you can...

Contact

- the Agent Dedicated Helpline Tel 0845 366 7855 for all your PAYE for individuals and Self Assessment enquiries
- the Agent Priority Line for tax credits Tel 0845 300 3943 if you're handling tax credits issues on your client's behalf
- the [HMRC Online Services Helpdesk](#) Tel 0845 60 55 999 for help if you're having technical problems using most HMRC Online Services
- The [HMRC dedicated civil disorder](#) helpline Tel 0845 366 1207 - to help businesses and individuals adversely affected by the recent civil disorder

How do I...

- [find out about tax returns and penalties](#)
- [register for HMRC Online Services](#)
- [find out about the different ways you can file online with HMRC](#)
- [find out about paying HMRC](#)
- [register for the Agent Account Manager service](#)
- [get authorisation to act on a client's behalf](#)

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