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Keeping you informed

Introduction

Welcome to Agent Update 60. The review of the design, purpose and content of Agent Update that I mentioned in the [last edition](#) is still ongoing. To allow agents to submit their views, I have extended the deadline to 14 July. So do [get in touch](#) and let me know what you would like to see in your Update.

In this edition you can read about the new Worldwide Disclosure Facility, and the latest updates from the Pension Regulator. You can also find out about Tax-Free Childcare, and how to give feedback about Agent Toolkits.

The Working Together section includes information on Talking Points and how you can register. As well as the usual updates on issues, you can read about our Agent Account Managers service and how to get involved in “Agent Journeys”.

If you would like an email reminder when each edition of Agent Update is published, use the link below.

[Sign up to receive email reminders of future issues of Agent Update.](#)

If you have any comments about Agent Update [please contact the editor Peter Smith](#).

Tax

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

HMRC service

Changes to HMRC service, upcoming HMRC events and guidance.

Consultations

Details of live consultations and response summaries.

Working Together

Latest updates from the partnership between HMRC and the six main agent representative bodies.

This month's top articles

PAYE Webinar

HMRC has produced a webinar to provide employers with additional advice and support about reporting payroll information on time.

Is your client a Scottish Taxpayer?

If your client lived in Scotland for most of the tax year, HMRC requires they pay Scottish income tax. Your client's address details must therefore be up to date.

Improving Customer Service at the Collective Investment Schemes Centre

Read about the introduction of a new system for submitting applications to join the Reporting Fund Regime and for providing annual reports.

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Apprenticeship levy

The apprenticeship levy was introduced on 6 April 2017 meaning some UK employers now need to calculate, report and pay a contribution towards the apprenticeship levy, to HMRC through the PAYE process, each month. Levy payers need to use the Employer Payment Summary (EPS) to report any levy due, and should pay the apprenticeship levy alongside tax and National Insurance contributions by the 19th (or 22nd if paying electronically) of each month.

Since 28 April, employers have been able to see their apprenticeship levy data using their Business Tax Account. However, agents will not be able to view their clients' apprenticeship levy data through Agent Services until late 2017.

Detailed guidance on the [Apprenticeship Levy](#) is available on GOV.UK

Apprenticeship Levy on Business Tax Account (BTA)

The Electronic Pay as You Earn (EPAYE) viewer is now live on BTA. The levy charge will be included in the amount that "You owe" and will be shown under this figure as "includes Apprenticeship Levy bill of £..."

How the apprenticeship reforms benefit non-levy paying employers

The government now pays for 90 percent of apprenticeship training and assessment costs for non-levy paying employers (up to the maximum amount of government funding available for that apprenticeship), so they only pay a 10% contribution to their chosen training provider.

If your client has fewer than 50 employees, the government will pay 100% of your training and assessment costs for apprentices aged 16-18 and for those aged 19-24 formerly in care or with a local authority education, health and care plan.

Any clients who are non-levy paying employers, can start planning for their apprenticeship programmes now so that they make the most of the funding that is now available.

[Read GOV.UK guidance: apprenticeship funding - how it will work.](#)

Compliance

Worldwide Disclosure Facility (WDF)

Customers have until September 2018 to use HMRC's WDF to bring their offshore tax affairs up to date. Failure to make a disclosure and pay tax liabilities could lead to tougher penalties, or a civil or criminal investigation.

HMRC is hosting a live Talking Points meeting on this subject during the summer of 2017. It will provide a clearer understanding of the technical aspects of the WDF and help you make a complete and correct disclosure.

[View and sign up to Talking Points meetings.](#)

[Read HMRC guidance: Worldwide Disclosure Facility: make a disclosure.](#)

Working to tackle tax avoidance

HMRC endeavours at all times to treat all customers fairly and even-handedly. Find out about HMRC's approach to tackling tax avoidance, how to report a tax avoidance scheme and other relevant information.

PAYE

Paying the right amount of tax through PAYE

The article in [Agent Update 59](#) provides information on how HMRC will use real time information to make automatic adjustments to PAYE tax codes, rather than waiting until the end of the tax year. These improvements to PAYE will help millions more individual customers pay the right tax at the right time.

We have been undertaking our usual rigorous testing ahead of going live and have decided to build in a few more weeks of development testing to ensure we provide the best customer experience when it starts.

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As a result the new system will commence a few weeks later into the summer - now going live at the beginning of July. In the meantime, the current system remains in place.

[Read Changes to PAYE in 2017: Employer information and support pack.](#)

P11D & P11D(b) Filing and Payment Deadlines

6 July 2017 is the deadline for any P11D and P11D(b) forms that your clients need to file for 2016-17. Any employer who has supplied employees with benefits in kind, or non-exempt expenses, needs to file a P11D(b) to declare the Class 1A National Insurance contributions due. There is more information in the April and June [Employer Bulletins](#).

When to file a P11D

P11Ds will be due if the employer did not register with HMRC online to tell us they intended to payroll benefits in kind, even if they later went on to do so.

P11Ds will also be due if the employer had registered to payroll, but excluded certain benefits, or certain employees, from the service. Only include the non-payrolled amounts on the P11D forms.

Payment deadlines

Cheques need to reach HMRC by 19 July. It is quicker, safer and easier to send payments electronically; they must reach us by 22 July. As that is a Saturday this year, you may need to check on processing times for the particular electronic method you wish to use.

[Read HMRC Guidance: Pay employers' Class 1A National Insurance.](#)

PAYE webinar

HMRC has produced a webinar to provide employers with additional advice and support about reporting payroll information on time. This webinar explains why it is important for employers to send regular reports to HMRC covering:

- what is a Full Payment Submission
- what is an Employment Payment Summary
- when and how these reports are sent
- exceptions to reporting on time
- how to tell HMRC if you have not paid anyone
- what happens if you don't send reports including penalties and appeals.

[See HMRC recorded PAYE webinar.](#)

Is your client a Scottish Taxpayer?

If your client lived in Scotland for most of the tax year, HMRC requires they pay Scottish income tax. Your client's address details must therefore be up to date.

If your client has moved in the last 12 months, they need to tell us of their new address and the date they moved. If they cannot remember the exact date, they can provide an approximate date.

Please ask them to tell us their new address - this can be done [online](#) or through their personal tax account. If they have not yet used their account they can register at [personal tax account: sign in or set up](#). It only takes a few minutes to register.

Only a UK tax resident can be a Scottish taxpayer. To find out more about this please visit [Tax on foreign income](#).

You can view the [Scottish income tax](#) bands and rates for the tax year starting 6 April 2017 online.

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Pensions

The Pensions Regulator (TPR): Automatic enrolment updates

Workplace pension contributions are increasing.

The minimum amount that your client and their staff need to pay into their pension scheme is going up. On 6 April 2018, the minimum amount your client will have to pay in will be 2% of their staff's pay, and the amount their staff put in will rise to 3%. On 6 April 2019, this will rise again to 3% contribution from your client and 5% contribution from their staff member. TPR will be writing to all employers about the changes soon, but for more information in the meantime, [visit their website](#).

Instant pension duties for new employers

From October 2017, all new employers will have automatic enrolment duties from the date they employ their first member of staff. TPR have added [new guidance and tools](#) on their website for you and your clients, and will also be writing to them about their new duties.

[Revenue and Customs briefs](#)

Revenue and Customs briefs are bulletins giving information on developments and changes of interest. They are used to announce changes in policy or to set out the legal background to an issue. They generally have a short lifespan, as announced changes are incorporated into permanent guidance and the brief is then removed.

Tax

Employment Intermediaries are reminded to file on time or face penalties

Has your client registered a business as an employment intermediary but not filed any quarterly returns yet?

Your client must tell HMRC if their circumstances have now changed and either they have ceased being an employment intermediary, or have not supplied any workers in a specific quarter. Penalties may be charged if HMRC is not aware their circumstances have changed.

[Read HMRC guidance: Employment intermediaries; Reporting requirements: What this means for an intermediary.](#)

Tax-Free Childcare

Did you know, on 21 April the government launched two new childcare schemes for working parents?

Tax-Free Childcare is for eligible UK working families, including the self-employed, with children under twelve or under seventeen, if disabled. For every £8 they pay in, the government will add an extra £2, up to £2,000 per child, per year (or £4,000 per year for disabled children). Parents of children under four on 31 August and parents of disabled children can apply now.

30 hours free childcare is for eligible working families in England, with three and four year old children. This is an extra 15 hours a week of free childcare, so 30 hours in all.

Parents of children who will be under four on 31 August can apply now.

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You can find information about the government childcare schemes on the HM Government website [Childcare Choices](#). The website explains how parents can pre-register or apply, and includes a link to the [GOV.UK childcare calculator](#) to show eligible families how much help is available.

Employer-Supported Childcare, also known as the childcare voucher scheme, will remain open to new applicants until April 2018. Employees registered with the childcare voucher scheme can use the scheme for as long as their employer offers it.

You cannot use both Tax-Free Childcare and Employer-Supported Childcare.

If someone chooses to move from childcare vouchers to Tax-Free Childcare, they will need to provide their employer with a Childcare Account Notice (CAN). They can do this by email; just state that they are leaving the employer's voucher scheme to use Tax-Free Childcare.

They have 90 days from opening their Tax-Free Childcare account to give the CAN to their employer. At this point, the employer will stop their access to childcare vouchers. Any money already accumulated in childcare vouchers can be used after they join the Tax-Free Childcare scheme.

VAT

[VAT notes 2017 Issue 1](#)

This note contains information about:

- Alcohol Wholesaler Registration Scheme
- overseas businesses selling goods online in the UK
- Machine Games Duty returns
- Machine Games Duty for agents
- Raw Tobacco Approval Scheme.

[VAT Notice 700/56: insolvency](#)

This notice informs insolvency practitioners appointed over insolvent VAT-registered businesses who to contact and how to account for VAT.

[VAT Notice 701/30: education and vocational training](#)

This notice explains the VAT treatment of education, research, vocational training, goods and services.

[VAT Notice 702: imports](#)

This notice explains how imported goods are treated for VAT purposes.

[See all the VAT Notices listed numerically.](#)

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[HMRC working with Tax Agents Blog](#)

The blog provides another channel to communicate about:

- joint HMRC and agent consultations
- improvements to HMRC services by working together
- news and updates that are agent specific
- HMRC's Agent Strategy and the rollout of new digital services available for agents.

[Twitter](#)

Tweets cover information about HMRC and tax including news, publications, information, consultations, speeches and publicity campaigns. Follow us on Twitter @HMRCgovuk

HMRC service

[Agent Account Managers \(AAMs\) in HMRC](#)

HMRC has a UK-wide team of AAMs to help tax agents and advisers deal with the department more effectively. Find out how to use the AAM service.

[Complain to HM Revenue and Customs](#)

To make a complaint against HMRC on behalf of your client you must be [appointed as their Tax Advisor](#).

[Employers need to register for email alerts](#)

It is important for your clients to register for free email alerts. They will advise when the latest Employer Bulletin has been published and other topical information.

Where's My Reply?

Find out when you can expect to get a reply from HMRC to a query or request you have made. There is also a dedicated service for tax agents to:

- register you as an agent to use HMRC Online Services
- process an application for authority to act on behalf of a client
- amend your agent details.

[Start using Where's My Reply? for tax agents](#)

Manuals

[Recent Manual updates](#)

You can check the latest updates to HMRC manuals or subscribe to automatic notification of changes.

Online

[Future online services downtime](#)

Information is available on any downtime that may affect the availability of HMRC's online services. Please note this is subject to change and confirmation by HMRC's IT provider.

[Online security - stay safe online](#)

HMRC continuously monitors systems and customer records to guard against fraudulent activity, providing regular updates on scams we are aware of. If you have any concerns regarding the authenticity of any emails received from HMRC, [see the online security pages for agents](#).

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[Online training material and useful resources for tax agents and advisers](#)

HMRC videos on YouTube, online learning modules, and live and pre-recorded webinars are available for tax agents and advisers providing you with free help, learning and support on topical subjects.

[Phishing emails and bogus contact: HMRC examples](#)

A new type of phishing scam regarding 'Tax Returns', which is being circulated in high volumes, has been added.

Publications

[Employer Bulletin Issue 66](#)

Issue 66 of the Employer Bulletin is now available and contains topical and useful information about PAYE processes and procedures. For employers to be informed when it is available on the website, they must [register to receive the email alerts](#).

[Pension schemes newsletter 87 - May 2017](#)

This newsletter is published by HMRC's Pension Schemes Services to update stakeholders on the latest news for pension schemes.

[Pension schemes Scottish rate of Income Tax newsletter - May 2017](#)

The Scottish rate of Income Tax newsletter published by HMRC in May 2017 contains updates and guidance on pension schemes.

[Support for small and mid-sized businesses](#)

HMRC published two new documents for small and mid-sized businesses. In January 2017 [Transforming the experience for small business](#), provided an overview of the digital support offered by HMRC - including plans for the next phase of our digital transformation. This is a follow up to an original [Supporting small business document](#) which we published in 2014.

The second document published in February 2017 was aimed at [Supporting mid-sized business: maintaining and growing UK plc](#). The guidance highlighted what HMRC is doing to support mid-sized businesses and agents, from tax reliefs to setting up a new customer forum and signposting to key areas of GOV.UK you will find useful.

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[Improving Customer Service at the Collective Investment Schemes Centre](#)

The Collective Investment Schemes Centre are pleased to announce the introduction of a new system for submitting applications to join the Reporting Fund Regime and for providing Annual Reports.

For the purposes of Regulations 54 and 106 of the Offshore Funds (Tax) Regulations 2009, HMRC have set up dedicated mailboxes for the electronic submission of Reporting Fund Applications and Annual Reports. You will no longer be required to submit a hard copy of the documents to back up the email submission. The maximum size of attachments that our system can accept is 10MB, so you may need to divide your communication over more than one email.

This system is offered on a voluntary basis. If some or all of the attachments are too large, or if you prefer not to use this facility, you still have the option to submit the Applications and Annual Reports in hard copy by post.

This facility is available with immediate effect and if submitted electronically HMRC will respond by email only. We would suggest that you consider tagging your emails with a request for a delivery receipt and/or a read receipt which could serve as an acknowledgement that HMRC have received your email.

If you would like to use this facility HMRC will assume that you understand and accept the risks involved when communicating by email.

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Over 95% of our existing customers have already adopted this new system and have benefitted with savings in both time and cost.

Applications: cisc1.osf@hmrc.gsi.gov.uk

Annual Reports: cisc2.osf@hmrc.gsi.gov.uk

Offshore Fund general queries: osfqueries.cisc@hmrc.gsi.gov.uk

[Read GOV.UK Privacy policy.](#)

Toolkits

Supporting your clients with agent toolkits

The deadline for employee share-related benefits, filing forms P9, P11D, P11D(b) or substitutes for year ending 2017, and forms P9D/P11D, is 6 July.

The HMRC [expenses and benefits from employment toolkit](#), is often used as a basis for questions about expenses and benefits from employment. The toolkit provides guidance on common errors relating to returns and submissions, and sets out the steps you can take to avoid those errors.

Toolkits are updated each year to reflect changes in the relevant Finance Act. In [Agent Update 59](#), we told you the 2017 toolkit refresh had begun. From 11 July we will be updating the following toolkits:

- capital vs revenue expenditure
- business profits
- VAT Input Tax
- VAT Output Tax
- VAT Partial Exemption
- Inheritance Tax.

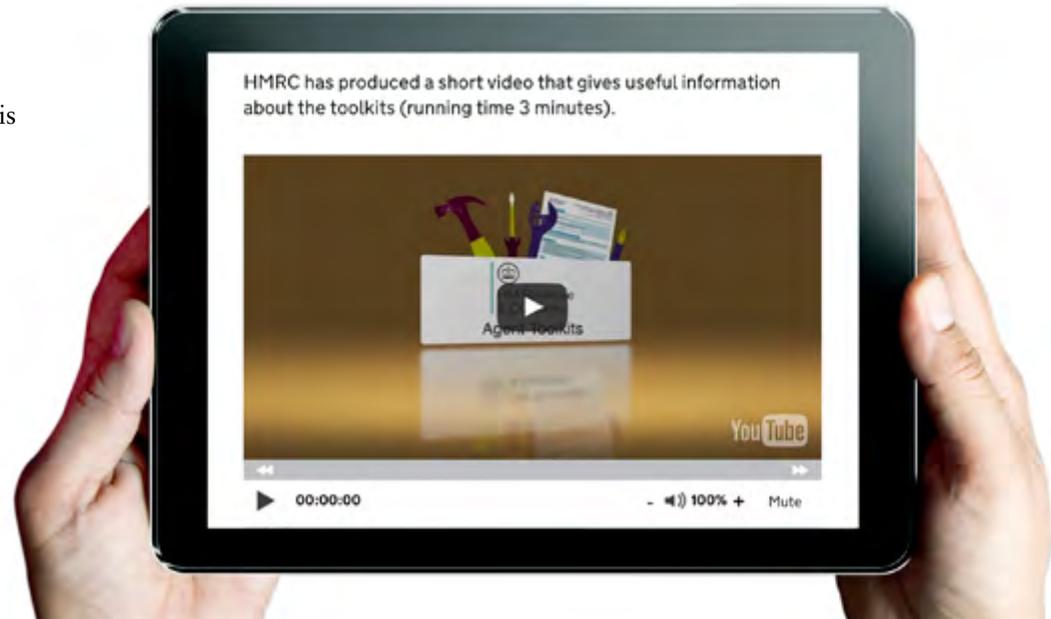
If you would like to subscribe to receiving an email alert each time content is published or updated, please go to the GOV.UK webpage [Tax agent and adviser guidance](#).

We have 20 toolkits, so just pick the one you need, when you need it.

Your feedback is invaluable in providing the service you need which is why in May's Talking Points meeting, we asked for your feedback. You can also [provide feedback on toolkits online](#) by 31 July.

If you missed the [Talking Points meeting on toolkits](#), a recording is now available.

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Current Consultations

No new consultations were available when this issue was being published, but please check for any that may have subsequently been issued.

Summary of responses

There were no new responses available when this issue was published, but please check for any that may have subsequently been issued.

section ends

The screenshot shows the GOV.UK website interface for 'Publications: open consultations'. At the top, there is a search bar and navigation links for Departments, Worldwide, How government works, Get involved, Policies, Publications, Consultations, Statistics, and Announcements. The main heading is 'Publications: open consultations'. Below this, there is a section for filters with the following options:

- Contains:** keywords
- Publication type:** Open consultations
- Policy area:** All policy areas
- Department:** HM Revenue & Customs
- Official document status:** All documents
- World locations:** All locations
- Published after:** e.g. 01/01/2013
- Published before:** e.g. 28/02/2013

On the right side, it shows '1 publication by HM Revenue & Customs' with a link to 'VAT: Tackling fraud on goods sold online - update on split payment' dated 20 March 2017. There are also links for 'email' and 'feed' updates.



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Working Together (WT)

WT is a partnership between HMRC and the six main agent representative bodies:

- Association of Accounting Technicians (AAT)
- Association of Chartered Certified Accountants (ACCA)
- Association of Taxation Technicians (ATT)
- Chartered Institute of Taxation (CIOT)
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Institute of Chartered Accountants of Scotland (ICAS).

Together we look for ways to improve HMRC operations for the benefit of tax agents, their clients and HMRC. Members from a range of other representative bodies including; AIA, IAB, ICB, ICPA, IFA, CIMA, CIPFA, CIPP, CPAA, SPA, STEP and VATPG, also actively participate and contribute to WT.

Digital Working Together (DWT) meetings

Continuing our program of jointly hosted digital meetings, the next and final one will take place on 26 July, which we will again be broadcasting from the AAT premises at their Barbican office, in London. These meetings are dedicated to the discussion of potential and current widespread issues, which are documented on the Agent Forum* and available as a live session during the meeting. The issues continue to be monitored by the Issues Overview Group (IOG), who rate them in terms of priority.

*We are planning to roll out a new Agent Forum to replace the existing service. This is currently scheduled for delivery during July 2017. The new Agent Forum will be hosted in an area restricted to agents within the HMRC online forum. The invitation to current DWT members will include a link and guidance on enrolling on the HMRC online forum, and how to register and request access to the new Agent Forum. Upon registration a confirmation email will be issued confirming access has been granted and provide you with up to date Terms and Conditions. An overview of the Agent Forum will be provided during the DWT meeting on 26 July.

WT Open Issues Register

Following the May meeting with the IOG, the Professional Bodies (PBs) representatives reviewed the widespread issues.

If you want to know more about the issues being discussed at the IOG meetings, or you want to have your say, please contact your PB. The contact details are on page 16. If you do not belong to one of the PBs listed please send details to the [Agent Engagement Mailbox](#).

The IOG agreed the following issues as Priority 1:

WT ref	Business area	Issue
WT243	PAYE	Online notices of Coding - PAYE
WT251	National Insurance	Class 1, 2 & 4 National Insurance Contributions (NICs) interaction especially General/Medical Practitioners

Current Position

WT243 - Online notices of Coding - PAYE

Some of the issues will be picked up or addressed on the Talking Points meetings.

WT251 - Class 1, 2 & 4 NICs interaction especially General/Medical Practitioners

We are gathering client specific evidence in the Agent Forum mail box.

WT246 - Marriage Allowance and Self-Assessment (Priority 2)

We are gathering client specific evidence in the Agent Forum and reporting this to the Business Area concerned to review.

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The following widespread issues have been closed since those reported in Agent Update 59:

WT237 - HMRC Correspondence including postal delays - Priority 2

WT238 - Telephone delays on non-ADL lines - Priority 2

HMRC are moving this forward using innovative ways including live chat service.

This is through a timed URL link which enables the telephone lines to be freed quicker. As always at peak times there will be a delay in dealing with calls.

WT248 - Postponements for Payments on Account - Priority 1

WT 249 - Class 2 NIC previously paid by Direct Debit - Priority 1

WT250 - new issues including voluntary payments through SA - Priority 1

Agent Account Managers (AAM) service

AAMs provide a service to help resolve client-specific issues. They act as an intermediary between agents and HMRC when normal communication channels have failed, and mediate with the business area to reach a satisfactory conclusion, hopefully avoiding the need for a formal complaint.

To register for the AAM service just complete the online [User Registration form](#).

You can do this before you have an issue, and only one agent from each business practice/branch need register to allow everyone in the practice/branch to use the service.

To use the service you will need to demonstrate you have tried to resolve the issue yourself. For example, by contacting the helplines and checking '[Where's my reply](#)'.

HMRC also require you have a current agent authorisation on file [64-8](#) as you need to be authorised for the head of duty your issue relates to. We will only accept the registration template supplied by HMRC, which must state the line of business the issue relates to. You are required to complete an online [Issue Resolution form](#) for each issue.

On receipt of your Issue Resolution form, you will receive an automatic email acknowledgment, and a reference number specific to your query.

The AAMs aim to pick up and forward the issue to the relevant department within three working days of receipt.

The AAM service cannot be used for issues being handled by other parts of HMRC. They do not deal with complaints, compliance checks or appeals against HMRC decisions, or Disputed Charges. However the AAMs can progress chase such issues.

The AAMs do not give advice on technical matters, or the interpretation of tax legislation and guidance.

For more information about the AAM service or to provide feedback about the service, please visit the GOV.UK webpage [Agent Account Managers in HMRC](#).

The top five issues dealt with by the AAMs in May 2017 were:

Position	Type of Issue	Overall Issues	Reason For Issue
1	SA correspondence	32	Progress chasing repayment requests made using Deeds of Assignment (DOA)/ missing letters/also including duplicate UTR numbers
2	PAYE correspondence	17	Progress chasing repayment requests made using DOA/missing letters
3	Agent maintainer issues	14	DOA rejection/missing 64-8 form
4	PAYE repayment	12	Progress chasing repayment requests made by return/online/post
5	Other	11	Mixture of National Insurance Contribution queries/coding. VAT Compliance. Share Fisherman guidance

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Agent Services

From summer 2017 Agent Services will connect tax agents with HMRC online. This is part of the Making Tax Digital (MTD) roll-out programme, which your Self Assessment (SA) clients will know as 'quarterly reporting'. Agent Services will deliver:

- an agency creating a new Agent Services Account
- adding their existing SA client relationships to the new Agent Services Account
- adding and removing clients through a new software-based agent authorisation service.

What is an Agent Services Account?

An agency will create a single Agent Services Account and connect it to their accounting software. The creation of the account is a one off process that an agency will need to complete to enable the firm and its staff to access MTD Income Tax SA services through this one account and act for their clients. Because an agency will be working through software to access these services, it will be software that will need to be used to control staff access.

When can I get an Agent Services Account?

Currently HMRC is testing the user journey for creating an Agent Services Account with a small number of agents. This is to ensure that HMRC backend systems are working as intended, and any improvements to the user journey are made prior to a wider release.

What is 'linking existing Self Assessment client relationships to the new Agent Services Account'?

Once an agency has created an Agent Services Account, they can link their existing SA client relationships to the account.

By adding these, agents will be able to access and work with their existing clients' tax information, without the need to go through the authorisation process again.

When can I start adding my existing SA client relationships?

The agents who created an Agent Services Account, which is the step required prior to an agency adding their existing client relationships, were introduced to the user journey in June. Once the journey has been finalised, HMRC will make the journey available for wider release.

What is the Agent Services authorisation service?

By creating a single Agent Services Account and linking existing SA client relationships to that account, an agency will not be required to re-authorise to continue to act for SA clients when they move into MTD for income tax SA. To add a new client, an agency will use the agent authorisation service which works by allowing an agency to send a direct request from accounting software to their client. The client will then have the opportunity to accept or reject the request, either in commercial software or via an HMRC digital tax account.

When can I start to use the new Agent Services authorisation service?

HMRC plans to make links to the specific journeys available to software providers during the summer.

The availability of the service will then be heavily driven by the timescales which software providers are then working to. An agency may want to contact software providers to get an idea of when the agent authorisation service will be available. Also the functionality for a client to accept or reject the request from an agency in an HMRC digital tax account will be available during the summer.

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Customer Journeys - a fresh approach

As part of HMRC's commitment to improving customer experience and interactions with HMRC, we are taking a fresh approach and are pioneering some high level journeys, putting the customer at the heart of what we do.

One of the first priorities has been to start development of a Paid Agent Journey. Toni Clark, who leads on the customer journey work, attended the March Virtual Communications Group (VCG) meeting to discuss the planned agent journey with the PBs. Building on the insight HMRC already hold and to further understand the existing pain points from the agent perspective and the impacts they have on this journey, a co-creation event was held in March with members of representative bodies sourced through the VCG.

The representative bodies who joined the event could see the value in the customer journey work - here are a couple of quotes from the attendees:

"As a practitioner I am pleased to see you are carrying out this exercise as it will not only assist HMRC in focussing on stress points but also assist us in dealing with our clients in an efficient manner".

"I believe it is imperative that HMRC hold customer journey meetings such as the one you ran especially with the agent community".

During the co-creation event, opportunities to improve the journey were identified and captured. Feedback from the event allowed HMRC to create a visual representation of the experiences that agents shared, which fed into the Agent Journey sprint with internal stakeholders, representing the voice of the agent.

The voice of the agent is integral to the agent journey work. HMRC are committed to working with agents to improve their experience and interactions with them and will continue to communicate this work. HMRC are planning to test the outcomes from the Agent Journey sprint in due course. If you or your members would like to volunteer to take part in assisting with this, or be part of future Agent Journeys, please send your name, email address, details of how you would like to be involved and PB (if you belong to one) to [Agent Engagement Mailbox](#).

SA Pre-Population Application Programming Interfaces (API)

The SA Pre-Population APIs allow agents using third party software to retrieve a variety of PAYE, National Insurance contributions and Marriage Allowance data for the purposes of pre-populating SA returns.

This is similar to the data that taxpayers have access to when submitting SA returns online themselves, although at this point not all data items are available through the APIs (e.g. state pension).

The APIs are currently in a private beta trial - not all software providers are involved - check with your software provider to learn of their roll-out plans. During the private beta we are collecting feedback from software providers and agents to make sure the service as both stable and usable.

The private beta trial is proceeding exactly as predicted i.e. it is flushing out a variety of teething problems.

In particular, we are very pleased with agents' response to the introduction of 2-Step Verification (2SV) - an extra layer of security that requires agents to have a landline or mobile phone to hand. The vast majority of agents have reported 2SV to be very easy to use, and we have had only a handful of issues.

A key known issue is the timely availability of data - currently the APIs only provide data post "reconciliation", with data appearing sometime between May and September. We are looking to improve this in the future.

The service will stay in private beta until we have gained all the insight we need.

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Securing our Services

Cyber Security Alert

Recently HMRC was made aware of a phishing campaign targeting businesses specifically. The HMRC email has "Your 2016 Tax Report" in the subject line and contains a word document which is malicious. Agents should be cautious of any executable downloadable files purporting to be from HMRC particularly if they were not expected. If you think that an email is suspicious please report it to phishing@hmrc.gsi.gov.uk

If agents or their clients, have fallen victim and suffered financial loss, this should be reported to Action Fraud through their website, or on 0300 123 2040 (Please note this number will be charged at your normal network rate). They are open Monday to Friday 09:00-18:00.

[Read GOV.UK Guidance 10 Steps to Cyber Security.](#)

[Visit ActionFraud website.](#)

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Talking Points

Have you joined a Talking Points meeting yet? Talking Points is a programme of digital meetings, which include presentations and live Q&A sessions with HMRC subject experts. We cover a range of subjects, focussing on topics of particular interest to agents. Over 6,000 agents joined us for Talking Points during April, May and June and feedback has been very positive. We covered topics including Paying the right amount of tax through PAYE, VAT & Motoring Expenses and Agent Toolkits.

Our Talking Points meetings for July and the start of August will cover the following subjects:

Subject	Date	Time and registration
Tax Codes and What Is Changing - How we are changing the way we use information to calculate tax codes.	7 July 2017	11am - midday Register now for this meeting 1pm - 2pm Register now for this meeting
HMRC Payment Strategy - This meeting will focus on reducing cheque payments and the elimination of payable orders.	11 July 2017	midday - 1pm Register now for this meeting 2pm - 3pm Register now for this meeting
Statutory Residence Test: Split Year Treatment, Cases 1-3 - This meeting will cover actual or deemed departure from the UK under the Statutory Residence Test.	13 July 2017	1pm - 2pm Register now for this meeting
Statutory Residence Test: Split Year Treatment, Cases 4-8 - This meeting will cover actual or deemed arrival in the UK under the Statutory Residence Test.	14 July 2017	1pm - 2pm Register now for this meeting
Paying the right amount of tax through Pay As You Earn (PAYE): PAYE has changed - HMRC have improved the way we use real time information to make automatic adjustments to PAYE tax codes as they happen, rather than waiting until the end of the tax year. This event will explain how this will affect employers and their staff.	19 July 2017	11am - midday Register now for this meeting 1pm - 2pm Register now for this meeting
Agent Services - Getting ready for Making Tax Digital for Business - the steps you will need to take as agents and further detail about signing clients up to the pilot.	9 August 2017	12.30pm - 1.30pm Register now for this meeting 2.30pm - 3.30pm Register now for this meeting

You can find out more and view recordings of some meetings you may have missed on GOV.UK. If you have already joined Talking Points meetings and found them useful, then please let your colleagues know and encourage them to join us.

[Read Agent toolkits, digital meetings, webinars e-learning and videos.](#)

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Working Together Contact information for Professional and Representative Bodies

[AAT Jeremy Nottingham](#)

[ACCA Jason Piper](#)

[AIA Tim Pinkney](#)

[ATT Jon Stride](#)

[CIMA](#)

[CIOT Nigel Clarke](#)

[CIPP](#)

[IAB Kelly Pike](#)

[ICAEW Caroline Miskin](#)

[ICAS Charlotte Barbour](#)

[ICPA Tony Margaritelli](#)

[IFA](#)

[VATPG Ruth Corkin](#)

If you are not a member of a professional body, please contact the [Agent Engagement Mailbox](#).

section ends