



Keeping you informed

Introduction

Welcome to the 15th edition of Agent Update. In this edition we feature important news for agents filing online which includes updated guidance for Corporation Tax, PAYE, Pensions, Self Assessment (SA) and VAT. We're also pleased to introduce Your Charter which sets out your rights and obligations when you deal with HM Revenue & Customs (HMRC).

As ever, we recognise that not all topics will be relevant to you. By 'scanning' the brief introductions to each piece, you should be able to identify the topics that are relevant to you within a couple of minutes. You can then click on the link to view the full information.

Don't forget to register with us. You can now sign up for email reminders as each edition is published. To do so please use the link below.

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

This month's top articles

[Pre-Budget Report](#)

Following the Chancellor's announcements this week, HMRC have brought together the main aspects of this year's PBR.

[Self Assessment filing deadline 31 January 2010](#)

Here is all the latest information you'll need to help you successfully file online for the 31 January Self Assessment filing deadline.

[Non VAT-registered agents can now file VAT Returns online for their clients](#)

Agents can register and enrol to use VAT Online for agents, even if you aren't VAT-registered yourself. You'll need to request a VAT agent's reference number online.

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

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Tax

Capital Gains Tax

[Finance Act 2008 - changes to the Capital Gains Tax charge on beneficiaries of non-resident settlements](#)

This is the 2009 version of this guidance. The only differences from the original version are the revised examples 6 and 7 – identifying unmatched capital payments received before 2008-09.

Corporation Tax

[XBRL - eXtensible Business Reporting Language: When to tag, how to tag, what to tag](#)

From April 2011, Company Tax Returns for accounting periods ending after 31 March 2010 must be filed online with accounts and computations in iXBRL (Inline XBRL) format. This guide explains XBRL and iXBRL and what you need to do.

[Corporation Tax Online](#)

New guidance for registering and enrolling for Corporation Tax Online and filing Company Tax Returns is now available.

[Corporation Tax Online - software and online forms](#)

Read the HMRC list of recognised commercial software that is compatible with the new Corporation Tax Online service. These can be used to file Company Tax Returns including accounts and computations online in the statutory iXBRL data standard.

[Corporation Tax Act 2010](#)

The second Corporation Tax Bill was introduced to Parliament in November 2009 and, subject to the will of Parliament, will come into force in April 2010. Agents should refer to the new legislation after this date.

[Taxation \(International and Other Provisions\) Bill](#)

Taxation (International and Other Provisions) Bill was introduced to Parliament in November 2009 and, subject to the will of Parliament, will come into force in April 2010. Agents should refer to the new legislation after this date.

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Tax

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PAYE

[Changes to PAYE online filing](#)

The 2009-10 Employer Annual Return, due by 19 May 2010, must now be filed online, and starter and leaver forms filed online from 6 April 2011. This includes employers with fewer than 50 employees.

[New penalties for late payment of PAYE](#)

HMRC will be implementing the new penalties for late payment of PAYE (including Income Tax, NICs, Construction Industry Scheme deductions and student loan deductions) from tax year 2010-11. More information is available in the recently updated FAQs.

[Read FAQs on penalties for late payment of PAYE](#)

[PAYE: 2008-09 penalties for outstanding P11D\(b\) Returns](#)

Penalties for outstanding 2008-09 P11D(b) Returns of Class 1A NIC were issued on 9 November, where records show that form P11D(b) is still outstanding. This return was due by 6 July 2009.

[Company cars - advisory fuel rates from 1 December 2009](#)

After consultation with the trade bodies, the advisory fuel rates will in future be published without the month's notice previously given.

[New guidance published on car averaging arrangements from 6 April 2009](#)

New averaging arrangements for the motor industry took effect from 6 April 2009. They have since been reviewed with the trade bodies to resolve any minor anomalies and revised guidance is now published. The changes apply to 2010-11 onwards.

[Introduction of managed payment plans in April 2011](#)

Managed payment plans will not be introduced before April 2011. Please do not send requests to set up plans now as HMRC are unable to process these. We will provide further guidance in the lead up to April 2011.

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New Disclosure Opportunity

[New Disclosure Opportunity - new year extension](#)

More time is being given for people with offshore accounts and assets to notify HMRC about their tax or duties – the registration deadline has been moved from 30 November to 4 January 2010.

Pensions

[Pension Schemes Online](#)

On 23 November 2009, improvements were made to the Pension Schemes Online. If you use this service please take some time to familiarise yourself with these changes.

Pre-Budget Report

[Pre-Budget Report - a summary](#)

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Self Assessment

[Self Assessment filing deadline 31 January 2010](#)

Here is all the latest information you'll need to help you successfully file online for the 31 January Self Assessment filing deadline.

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VAT

[VAT Online](#)

HMRC have introduced a new and improved online service for businesses and agents.

[Information on moving from paper to online VAT Returns and paying electronically](#)

Find out who is affected, when, what action you should take and what you can expect. The guide also tells you where you can get more information and advice.

[Non VAT-registered agents can now file VAT Returns online for their clients.](#)

You can register and enrol to use VAT Online for agents even if you aren't VAT-registered yourself. You'll need to request a VAT agent's reference number online.

[Increase in the standard VAT rate](#)

Detailed guidance is available about the return to the standard rate of 17.5 per cent of VAT on 1 January 2010.

[Revenue & Customs Brief 68/09 - VAT standard rate change](#)

This brief provides guidance for businesses operating at midnight on New Year's Eve 2009 when the standard rate for VAT returns to 17.5 per cent on 1 January 2010.

[Cross-border VAT changes 2010](#)

From 1 January 2010 there will be major changes to the cross-border VAT rules. These changes affect where, how and when VAT is accounted for, completion of European Community Sales Lists (ESL) for goods and services, and the method of reclaiming VAT incurred in another EU country. This dedicated section of the HMRC website gives detailed information on these changes and who will be affected.

[Revenue & Customs Brief 65/09 - VAT: Partial exemption - VAT deduction by theatres on production costs](#)

This brief explains HMRC's revised policy on input tax recovery on the costs of staging shows (production costs) for which the theatre's admissions are VAT exempt. It follows the Tribunal decision in Garsington Opera Limited. This brief replaces Revenue & Customs Brief 62/09 which contained a formatting error in the section 'Impact on theatres'. The content of the brief is otherwise unchanged.

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[Revenue & Customs Brief 67/09 - VAT treatment of service charges](#)

This brief sets out HMRC's view of the judgment of the European Court of Justice ('ECJ') in the case of RLRE Tellmer ('Tellmer') and confirms that the UK's current VAT treatment of service charges is unchanged following this decision.

[Revenue & Customs Brief 70/09](#)

This brief outlines HMRC policy in relation to amusement machines known as 'electronic lottery terminals' and their liability to VAT and Amusement Machine Licence Duty (AMLDD).

Working Together

[Working Together publication - Issue 38 now available](#)

Working Together publication 38 includes details of the new 24 hour turnaround service for 64-8s, a Self Assessment guide for online filing for 31 January 2010 and a summary of how the new Working Together model was launched on 3 November 2009.

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Service

Avoidance disclosure

[Avoidance disclosure statistics](#)

Avoidance disclosure statistics have been published for the period 1 August 2004 to 30 September 2009.

Civil Service awards

The fourth Civil Service awards which recognise exceptional performance across government were held on Tuesday 17 November. HMRC won in the following three categories:

Communications awards: 'Self Assessment Online - Tax doesn't have to be taxing campaign'

HMRC successfully achieved its goal of increasing the number of customers filing a Self Assessment Tax Return online by delivering a customer-focused communications strategy.

The Operational Delivery Award: The £120 team

The team handled an unprecedented and complex in-year change to personal allowances for millions of taxpayers with speed and accuracy. Within a couple of months of the Chancellor's announcement of the changes, employers and pensions providers were geared up to make the change happen and ensure that millions of people got their tax repayments.

The Public Value award: Modernising PAYE Processes for Customers (MPPC) Programme

MPPC is a business transformation programme that delivers a more efficient and effective Pay As You Earn (PAYE) process, benefiting both external customers and HMRC.

Learning Together

[Learning Together events](#)

Some places are still available for the February and March 2010 events. Find dates, locations and booking information for Learning Together events near you.

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Manuals

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

Latest updates on HMRC processes and procedures. An RSS feed for updates to HMRC manuals is also available.

Money Laundering Regulations

[Fee for 2010-11 remains unchanged](#)

The annual fee for businesses registered under the Money Laundering Regulations 2007 will remain at £120 per premises for the year 2010-11.

[Memorandum Trading Account - 1 April 2008 to 31 March 2009](#)

This account summarises the resources that have been applied and generated in providing services and managing the Money Laundering Regulations supervisory regime for the year ending 31 March 2009.

[Publication of UK threat assessment of organised crime](#)

This publication will help any of your clients whose businesses are subject to the Money Laundering Regulations to assess their risk and to develop effective anti-money laundering policies and procedures.

Online

[Online security](#)

Have you changed your password recently or updated your IT security – why not do it now? To make sure that your electronic security settings are up to date and to guard against malicious online attacks such as ‘phishing’ scams, please look at this guidance on IT-related fraud.

[Future online services downtime](#)

Information is available on any downtime that may affect the availability of our online services over the next 12 months. Please note the information is subject to change and confirmation by our IT provider.

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PAYE

[National Insurance and PAYE Service \(NPS\)](#)

Updated information is available for agents on the current issues affecting the NPS Online Services.

Self Assessment and Capital Gains Tax

[Developing toolkits to help and support agents](#)

HMRC have developed two new toolkits for agents – private and personal expenditure and Capital Gains Tax for land and buildings. The agent toolkits are part of a wider HMRC approach to improve tax compliance and focus on providing help and support to agents to ensure that returns are correct.

HMRC New Charter

[Your Charter](#)

HMRC published its new Charter called ‘Your Charter’ which sets out what you can expect when dealing with HMRC regarding your rights and obligations.

[Dave Hartnett discusses HMRC - Your Charter](#)

An audio podcast featuring Dave Hartnett, HMRC Permanent Secretary for Tax talking about the Charter, is also available.

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Consultations

[Associated company rules - closes 22 January 2010](#)

This consultation published on the HM Treasury website seeks views on a proposal for reforming the associated company rules as they apply to the small companies' rate of Corporation Tax. An associated Impact Assessment is at Annex D of the consultation document.

[Draft anti-avoidance legislation - comments are invited by 31 December 2009](#)

Draft legislation to prevent the use of unauthorised unit trusts to abuse the rules on double taxation relief, together with Explanatory Notes, was published on 3 November 2009. An error within the draft has been corrected.

[Lecturers, teachers, instructors or those in a similar capacity - closes 8 January 2010](#)

This consultation seeks views on how the Social Security (Categorisation of Earners) Regulations 1978 should be amended to provide clarity regarding their intended application. They affect lecturers, teachers, instructors or those in a similar capacity. An associated Impact Assessment has also been published.

[Review of the Money Laundering Regulations 2007 - closes 11 December 2009](#)

This document published on the HM Treasury website is reviewing the anti-money laundering regime under the 2007 Money Laundering Regulations. The review will focus on the full scope of the 2007 Regulations (not simply changes made in 2007), on guidance, and on other communication and engagement with stakeholders. The review will also consider supervisory arrangements, industry practice and the customer experience under the regulations.

[Summary of Responses: Extra-statutory Concessions](#)

This is a summary of responses to the consultation which was open for comment from 15 July until 7 October 2009. This was the second technical consultation on the draft legislation needed to give legislative effect to a number of HMRC's Extra-Statutory Concessions (ESCs) following the House of Lords decision in the Wilkinson case.

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