



Keeping you informed

Introduction

Welcome to issue eight of Agent Update. Firstly, we'd like to thank everyone who has sent us their valuable feedback over the previous issues. We've taken your comments on board and are already incorporating your suggestions. For example, those of you who requested more details on Statutory Sick Pay can find further information on this topic within this issue.

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.

Please keep sending us your feedback so we can continue to provide you with the information you need to help you and your clients. Just visit the [feedback page](#) on the tax agents and advisers page.

This month's top articles

[SA: guidance for customers around 31 October filing deadline](#)

This is the last chance to read further guidance on the main issues surrounding the October SA filing deadline, including the practical requirements for submitting paper Tax Returns on or around Friday 31 October.

[SA online filing update for agents](#)

Read additional guidance on SA filing, including updated advice on common issues arising when using commercial software and what to do if you cannot file online.

[HMRC Self Assessment video podcast](#)

The HMRC video podcast on Self Assessment is available to watch on our website. It features the new TV ad, an interview with Moira Stuart – the new face of the SA ad campaign – and help and advice on key SA issues.

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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Corporation Tax

[Changes to Corporation Tax enquiry window for large and medium-sized groups](#)

HMRC has introduced a new operational practice to encourage large and medium-sized companies to complete their Tax Returns early after discussions with consultative groups and representative bodies.

Excise Duty

[Revenue & Customs Brief 45/08 - duty on reused waste oil](#)

Read guidance about duty becoming due from 1 November 2008 on waste oil reused as fuel for heating or in an engine, and what you have to do to account for it.

Money Laundering Regulations (MLR)

[Important news for Trust or Company Service Providers \(TCSPs\) who have missed the deadline for MLR registration](#)

We announced in July that TCSPs who were in business as a TCSP before 15 December must apply to register with the MLR before 30 September 2008. Read guidance on what to do if this deadline has been missed, as well as the latest MLR news.

[Accountancy Service Provider \(ASP\) deadline for applications to register for MLR](#)

ASPs must be registered with HMRC before 1 January 2009, and for us to be able to process applications on time, ASPs will need to complete and send them with the appropriate registration fees to us by 14 November 2008.

[Revenue & Customs Brief 43/08 - amended MLR 8 Guide](#)

The Money Laundering Regulations 8 Guide to the prevention of money laundering and terrorist activity has been amended and is now available to read.

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PAYE

[Letter sent to agents about forthcoming PAYE changes](#)

As well as explaining the mandatory online completion of forms P45 and P46, the letter also details the upgrade in October of our Online Return and Forms, including the changes to PAYE service and the new forms being introduced.

[PAYE online Returns and forms unavailable from 22 October](#)

On 22 October 2008, we will be temporarily withdrawing our 'Online Return and Forms – PAYE' service so that it can be upgraded. The service is likely to be unavailable until 27 October 2008, but you can keep up to date on its progress on the Service Availability page. During this period, forms should be stored or, if urgent, submitted on paper.

Self Assessment (SA)

[SA: guidance for customers around 31 October filing deadline](#)

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[SA online filing update for agents](#)

Read additional guidance on SA filing, including updated advice on common issues arising when using commercial software and what to do if you cannot file online.

[Opening of formal Income Tax SA enquiries suspended between 20 and 31 October](#)

Following the recent changes in SA (including the introduction of the 31 October paper filing deadline) there will be a temporary embargo on opening formal Income Tax Self Assessment (ITSA) enquiries between 20 and 31 October 2008.

[Filing Foreign Income details online](#)

You can now complete and file your 2007-08 Foreign Income supplementary page online using the HMRC SA Online Service.

[Revised guidance for SA Tax Return 'service companies' question](#)

A reminder to read the improved guidance relating to the 'service companies' question on page TR4 of the 2007-08 SA Tax Return for individuals.

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Statutory Maternity Leave (SML)

[SML - salary sacrifice and non-cash benefits](#)

Following changes in the law in 2008 on the benefits employers must provide to employees on SML, we have published further information and guidance, focusing particularly on employers providing benefits under salary sacrifice arrangements.

Statutory Sick Pay (SSP)

[Changes to SSP Forms](#)

Read details of changes to form SSP1 which should be used by all employers from 27 October 2008, when Employment Support Allowance (ESA) replaces Incapacity Benefit and Income Support for new customers.

[New SSP1 form for Northern Ireland](#)

A Northern Ireland version of the new style SSP1 will shortly be made available. This will be for use by both employers in Northern Ireland and those based outside the country where their employees reside in Northern Ireland. It is important that employers stop using the old style SSP1 for employees who will no longer be entitled to SSP on or after 27 October 2008.

[Form SSP1L to be discontinued](#)

Form SSP1L (Leaver's statement of SSP) will be discontinued from 27 October 2008. This is because periods of SSP with a previous employer will no longer count towards an employee's maximum period of SSP.

[SSP for those on short-term contracts](#)

Following the Court of Appeal judgement in the case of Commissioners for HMRC v Thorn Baker Limited and others, Department for Work and Pensions (DWP) Ministers have decided to take steps to restore the government's policy intention that Agency workers with contracts of less than three months should be entitled to SSP.

Tax Avoidance

[Update on the Tax Avoidance Disclosure Regime](#)

Read details of the Finance Act 2008 which amends Part 7 of Finance Act 2004 (Disclosure of Tax Avoidance Schemes) to improve identification of users of disclosed tax avoidance schemes. An article containing details of these changes and links to revised primary and secondary legislation can be found on the Anti-Avoidance Group (AAG) pages.

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Tax Compliance

[Tax Compliance Risk Management: guidance for LBS customers and staff](#)

Read new information added since the December publication of the 'Tax Compliance Risk Management: guidance for LBS customers and staff' document.

VAT

[Revenue & Customs Brief 46/08 - guidance for those affected by case of Loyalty Management \(UK\) Ltd](#)

This brief details our position in the case of Loyalty Management (UK) Ltd and provides interim guidance, pending the outcome of HMRC's appeal, for those businesses affected by the Court of Appeal decision.

[Revenue & Customs Brief 44/08 - VAT implications for temporary letting](#)

Read new guidance – including worked examples – on the VAT implications when house builders temporarily let their dwellings before selling them. You can also read information sheet 07/08 which sets out HMRC policy on the VAT implications.

[Revenue & Customs Brief 48/08 - VAT: Exemption for fund management services](#)

Read an update on the changes to the VAT exemption for fund management services from 1 October 2008 announced in this year's Budget.

[New VAT notes now available](#)

Read the VAT Notes No.3 2008 (September edition) that is being sent out with the VAT Returns for October, November and December. It contains details of new information available, and also brief notes on certain aspects of the tax, including recent tax changes.

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New Chief Executive at HMRC

Lesley Strathie, who is currently Chief Executive of Jobcentre Plus and Second Permanent Secretary at DWP, will take up her new post in early November. Dave Hartnett has also been appointed as the new Permanent Secretary for Tax at HMRC.

Charity, Assets and Residence (CAR)

New Agent Strategy representative in CAR

CAR has a new Agent Strategy representative, Kevin Beard, who will be looking into ways in which services can be improved across the unit by working more closely with agents.

Online Services

[HMRC guidance for agents now available on Business Link website](#)

Business Link has worked with HMRC to incorporate useful information for tax agents and advisers under the Taxes, Returns and Payroll section of their website.

Podcasts

[Brian Redford podcast on new penalties](#)

Brian Redford discusses how HMRC is improving its services for agents, and talks about the new penalties for incorrect Tax Returns.

[HMRC Self Assessment video podcast](#)

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Residence & Domicile

[Residence & Domicile \(FA 2008\) Stakeholder Group](#)

Keep up to date with the new short-term forum for HMRC, HMT & representative bodies to discuss and review operation of the new FA 2008 residence & domicile legislation.

Roadshow Events

[Online Services Roadshow Events for agents - feedback on topics raised](#)

Read an updated version of this document, which now includes additional topics.

Working Together (WT)

[WT publication: Issue 32](#)

Read the latest issue of Working Together. This month's top stories include an agent's view of HMRC's new Agent-Dedicated Lines (ADLs) after a recent visit to a centre, an article on the importance we place on all correspondence that is attached to SA Returns, plus our top ten tips for filing SA Returns.

[New WT report available soon](#)

The WT team will shortly be producing a special WT Bulletin about the recent Regional WT events. The events brought together around 600 agents and HMRC staff to discuss WT experiences, what the best arrangements might be for the future of WT and to receive some technical updates from HMRC specialists. Look out for this Special Edition.

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Tax Law Rewrite

[Authorised Investment Funds - closes 5 December 2008](#)

Draft clauses and explanatory notes on Authorised Investment Funds have recently been published for public consultation. You are invited to comment on these clauses by 5 December 2008.

[Close Companies - closes 12 December 2008](#)

Draft clauses and explanatory notes on Close Companies have recently been published for public consultation. You are invited to comment on these clauses by 12 December 2008.

[Trade unions - closes 5 December 2008](#)

Draft clauses and explanatory notes on trade unions have recently been published for public consultation. You are invited to comment on these clauses by 5 December 2008.

[Securitisation Companies - closes 5 December 2008](#)

Draft clauses and explanatory notes on Securitisation Companies have recently been published for public consultation. You are invited to comment on these clauses by 5 December 2008.

IT Accessibility Policy

[Revised Equality Impact Assessment - consultation responses](#)

Read the responses to the recent consultation on the IT Accessibility Policy, including how HMRC has responded to the feedback received.

The Spirits Duty Stamps Scheme

[Post Implementation Review - consultation responses](#)

Read the responses to the recent consultation on the Spirits Duty Stamps Scheme: Post Implementation Review.

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