



Keeping you informed

## Introduction

Welcome to issue nine of Agent Update. Following your feedback, this month we have got more details on Compliance Checks, including an invitation to participate in upcoming workshop discussions. Also in this edition you will find important updates to Statutory Sick Pay forms and notices.

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.

Your feedback is greatly valued so please continue sending it to us, so we can keep providing you with relevant information for you and your clients. You can do this by visiting the [feedback page](#) in the 'Tax Agents and Advisers' area.

## This month's top articles

### [Additional guidance on Self Assessment for agents who are unable to file online](#)

Further information including FAQs and common issues and workarounds.

### [Business Payment Support Service \(BPSS\) for businesses affected by the current economic conditions](#)

View information on our new Business Payment Support Service, including details of how to act on a client's behalf and what to do if a Time to Pay (TTP) arrangement is in place but your client has additional concerns about meeting their tax liabilities. The service is primarily available to self-employed people and companies but can be used by any of your clients who are having difficulty in paying their taxes or who wish to discuss payment options to help them deal with temporary cashflow difficulties.

### [New guidance available on Partnership Returns and what to do if the Unique Tax Reference \(UTR\) for an individual partner is not known](#)

View information on how to obtain a UTR using the fast-track service before the 31 January 2009 deadline and an alternative workaround to enable filing of a Partnership Tax Return for those exceptional cases where a UTR is not available.

#### Tax

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

#### HMRC Service

Changes to HMRC services, upcoming HMRC events and guidance.

#### Consultations

Details of live consultations and response summaries.

## Tax

Go to other sections:

[HMRC Service](#)

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### Advisory Fuel Rates

#### [Updated 2009 Advisory Fuel Rates](#)

HMRC have published new Advisory Fuel Rates which come into effect 1 January 2009.

### Business Tax

#### [Non-statutory business clearance service to remain unchanged](#)

IHT-BPR clearances will remain a part of non-statutory business clearances services as per the pilot started in May 2008 while the trial is being reviewed.

### Charities, Assets and Residence (CAR)

#### [Updated QROPS list published by Pension Scheme Service](#)

#### [Correction to Relief at Source form APSS103 \(page 2\)](#)

### Construction Industry Scheme (CIS)

#### [CIS processing now centralised](#)

HMRC has centralised the majority of CIS processing work into a single office in Newry, Northern Ireland. For agents handling CIS appeals, read information detailing the new address of where to send documentation to.

#### [Sample CIS 'Payment & Deduction Statement' PDF available for download](#)

Following feedback from the West Wales Working Together group, a sample 'Payment & Deduction Statement' in PDF format has been released.

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### Corporation Tax

#### [New Company Tax Return form now available](#)

Download the new Company Tax Return form for periods ending after 31 March 2008.

### Customs and Excise

#### [New declaration requirement for exportation of dangerous chemicals](#)

Read the customs information paper on the requirement to complete box 44 on the SAD when exporting dangerous chemicals.

#### [Update to notice 'Occasional Importers EU Trade in Excise Goods' - notice 204](#)

#### [Update to notice 'Beer Duty' - notice 226](#)

View the amendments to the section on spoilt beer.

#### [Update to notice 'Free Zones' - notice 334](#)

#### [Update to notice 'New Means of Transport' - notice 728](#)

### Double Taxation

#### [New guidance on Double Taxation relief](#)

Read the latest Digest, including an updated guide for Double Taxation relief for certain UK incomes received from countries where an agreement exists.

### Insurance Premium Tax (IPT)

#### [Change to registration rules for IPT](#)

Read Update 1 (October 2008) at the end of Notice IPT 1 advising of the change to the registration rules for Overseas Insurers and amendments to the limits for Voluntary Disclosures.

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### Interest Rates

[New rates of interest on late and overpaid direct and indirect taxes and National Insurance Contributions made available](#)

### Money Laundering Regulations (MLR)

[Guidance available on MLR penalties and prosecution](#)

This guidance applies to MLR penalties only and provides a complete explanation of:

- the ways we can encourage compliance with the Regulations;
- how a penalty is calculated;
- escalated sanctions for non-compliance.

### National Insurance Contributions (NICs)

[New requirements for National Insurance contribution election](#)

Read details of what must be included in joint National Insurance contribution election to satisfy legislative requirement for HMRC approval.

### PAYE

[New penalty notices for outstanding P11D\(b\) Returns](#)

From 10 November 2008, HMRC will send penalty notices where records show that 2007-08 form P11D(b) Class 1A National Insurance Contributions Annual Returns have not yet been received.

[Statutory Sick Pay \(SSP\) now payable to all agency employees](#)

As of 27 October 2008 Statutory Sick Pay is payable to agency employees in the same way as it is payable to other employees.

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### [New SSP1 form to be used by all employers](#)

The new form now means that an employer no longer needs to supply information on payments of SSP or provide information on their employees' working pattern. To read more information on these changes visit the SSP pages.

### [New Northern Ireland SSP1 now available](#)

For employers based in Northern Ireland, or where their employee resides in Northern Ireland, they must ensure that they use this version of the SSP form.

### [Leaver's statement of SSP has been discontinued](#)

View the amended SSP Technical Specification which reflects the change to the use of SSP1L.

### [New guidance on salary sacrifice during maternity](#)

View new guidance, following changes in the law in 2008, on what benefits employers must provide to employees on Additional Maternity Leave. Note these provisions also apply in the case of Statutory Adoption Pay.

### [Information on Employment Support Allowance \(ESA\) and linking period](#)

An employee who has been in receipt of ESA within 12 weeks of the start of a new period of sickness can reclaim ESA rather than getting SSP from an employer. For more information on this and where an employee has received a linking letter from Job Centre Plus ESA 229 series please visit the [ESA webpage](#).

### [Help deciding whether workers are employed or self-employed now available](#)

View the new factsheets ES/FS1 (for workers) and ES/FS2 (for employers/contractors), which replace leaflet IR56 and help determine employed and self-employed status of workers for tax and National Insurance purposes.

### [Updated guidance for employers with student loan responsibilities - when an employee error occurs on form P46](#)

Information for agents and employers relating to employees who have ticked box 'd' on the P46 form incorrectly resulting in unexpected student loan deductions.

### [New averaging arrangements for the motor industry take effect from 2009-10](#)

These arrangements, which take effect from 2009-10, are to help give employers notice of the changes. They will be reviewed with the trade bodies in Autumn 2009 to resolve any minor anomalies.

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### [Amendment to Finance Act 2004 relating to the transmission of Scheme Reference Numbers \(SRNs\)](#)

Section 116 and Schedule 39 of [Finance Act 2008](#) amends Part 7 of Finance Act 2004 – Disclosure of Tax Avoidance Schemes. Read information on these changes which came into effect on 1 November 2008.

### [Pre-Budget Report \(PBR\) 2008](#)

#### [Details of the PBR 2008](#)

Read the full details of the PBR that was published 24 November 2008.

### [Self Assessment](#)

#### [Additional guidance on Self Assessment for agents who are unable to file online](#)

Further information including FAQs and common issues and workarounds.

#### [New guidance available on Partnership Returns and what to do if the Unique Tax Reference \(UTR\) for an individual partner is not known](#)

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### [Tax Avoidance](#)

#### [Revised guidance incorporating Finance Act 2008 changes](#)

Updated guidance for Disclosure of Tax Avoidance Schemes has been published which incorporates the changes made in Finance Act 2008 and subsequent regulations which came into effect on 1 November 2008.

For the latest Tax Avoidance news please visit the [Anti-Avoidance Group pages](#).

View a PDF of [Disclosure of Tax Avoidance Schemes](#).

View a PDF of the [2008 Finance Act](#).

View a PDF of the [2008 Tax Avoidance Schemes Regulations](#).

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### [New compulsory form to pass Scheme Reference Numbers \(SRNs\)](#)

Form AAG6 has been introduced for promoters to pass SRNs to clients and, where appropriate, for clients to pass SRNs to other parties. Form AAG6 must be used to pass on SRNs from 1 November 2008.

### [Tax Avoidance Disclosure Statistics updated](#)

## Tax Deduction Scheme

### [Information published on new Tax Deduction Scheme for Interest regulations](#)

## Transport International Routier (TIR)

### [New NCTS declaration required for moving TIR goods](#)

With effect from 1 January 2009, traders who move goods under TIR must also submit a declaration to the NCTS. For further information on the NCTS procedure and service updates visit the main TIR webpage.

## Tribunals

### [New Tribunals Reform \(NTR\) web page updated](#)

View the updated NTR page, which includes FAQs, stakeholders group meetings and other latest news.

## VAT

### [EC Sales List required from 1 January 2010](#)

If your clients supply services to businesses in other Member States, read information on additional requirements relating to submission of EC Sales Lists.

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### [Car park operators entitled to VAT repayment](#)

An update to policy which entitles clients who operate non-local authority car parks to a repayment of the VAT previously declared on some excess charges.

### [Guidance on which transactions would be considered abusive](#)

Read Revenue & Customs Brief 54/08 in relation to certain transactions involving new dwellings and whether HMRC would consider them to be abusive for VAT purposes.

### [New address for VAT correspondences for changes in registration details or deregistration](#)

All postal correspondence to vary a VAT registration or to deregister from VAT is to be sent to Grimsby National Registration Service, HM Revenue & Customs, Imperial House, 77 Victoria Street, Grimsby, DN31 1DB. The postal address to apply for VAT registration remains Wolverhampton National Registration Service, Deansgate, 62-70 Tettenhall Road, Wolverhampton, WV1 4TZ.

### [VAT: Court of Appeal decision in the case of Loyalty Management \(UK\) Ltd \(LMUK\)](#)

Read further clarification of HMRC's position, pending outcome of appeal to the House of Lords.

### [Intrastat - changes from 1 January 2009](#)

This Revenue & Customs Brief explains how businesses trading with other EU Member States could be affected by changes from 1 January 2009 and also gives advance notification of a further change that is expected to take place from 1 January 2010.

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## HMRC Service

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### Business Payment Support Service

#### [Business Payment Support Service \(BPSS\) for companies affected by the current economic conditions](#)

View information on our new Business Payment Support Service, including details of how to act on a client's behalf and what to do if a Time to Pay (TTP) arrangement is in place but your client has additional concerns about meeting their tax liabilities. The service is primarily available to self-employed people and companies but can be used by any of your clients who are having difficulty in paying their taxes or who wish to discuss payment options to help them deal with temporary cashflow difficulties.

### Capital Allowances

#### [Capital Allowances 'Ready Reckoner' now available](#)

A 'Ready Reckoner' is now available to help businesses calculate the hybrid rate of writing-down allowances for plant and machinery expenditure to be applied for transitional chargeable periods.

### Customs and Excise

#### [Customs Hotline - new webpage launched to tackle tobacco and alcohol smuggling or fraud](#)

View information on the introduction of a new secure webpage, available 24/7 to report suspicious activity in relation to smuggled tobacco and alcohol or fraud.

### Charities, Assets and Residence (CAR)

#### ['Gift Aid Toolkit' to help charities & Community Amateur Sports Clubs \(CASCs\)](#)

A new CD-ROM is now available to help CASCs to run an effective Gift Aid scheme, including guides for correct repayment claims.

#### [CA8454, 'Application for certificate E106 or E109' now updated](#)

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### ISA

#### [Changes now incorporated into ISA guidance note](#)

See ISA Bulletin 5 for more information.

### Manuals

#### [Latest updates to manuals including Self Assessment and Inheritance Tax](#)

### New Penalties

#### [Extra help in explaining new penalties to clients](#)

Download this PowerPoint presentation to use when talking to businesses or clients to explain the fundamental changes that HMRC is introducing to the penalties system. The presentation can be personalised on the editable pages, includes speaker notes and highlights how the new system will affect tax payers.

### Working Together (WT)

#### [Key issues such as 64-8 and the future of WT covered in WT33](#)

Read WT publication 33, including 'How HMRC tackles your 64-8 issues', 'Withdrawal of Clients Account information sheets' (Forms SA327) and 'The future of WT'.

#### [New update on the Regional WT Events \(Finance Act 2008 - Compliance Checks\)](#)

If you participated in the recent Regional WT Events, or wish to know more about changes to compliance checks, HMRC is hosting a series of workshops in February 2009. The purpose of the workshop is to assess and discuss feedback received as a result of exposure of the technical and Operational Process Guidance (OPG) and to share the learning products. If you would like to feed comments or expressions of interest into these events, please email [compliance.checks@hmrc.gsi.gov.uk](mailto:compliance.checks@hmrc.gsi.gov.uk)

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### **Extra-Statutory Concessions (ESCs)**

#### [Technical consultation on draft legislation for ESCs - closes 26 January 2009](#)

This consultation seeks to address the draft legislation needed to give legislative effect to a number of HMRC's ESCs following the House of Lords' decision in the Wilkinson case.

### **Modernising Powers, Deterrents and Safeguards**

#### [Compliance Checks: The Next Stage - closes 13 February 2009](#)

This consultation explores applying the Finance Act 2008 compliance checking framework to other HMRC taxes and repealing a number of specialist powers no longer needed.

#### [New information on The Review's Work Programme](#)

View information about the consultation and legislative changes to align and modernise the powers and safeguards that HMRC inherited from Customs & Excise and Inland Revenue.

#### [Working Towards a Harmonised Regime - closes 13 February 2008](#)

Read the responses to the recent consultation and comment on the harmonisation of the rules for interest charged and paid by HMRC for all taxes and duties.

#### [Meeting the Obligations to File Returns and Pay Tax On Time - closes 13 February 2008](#)

Read the response to earlier consultation and comment on how HMRC can support people to meet filing and payment options, including proposed penalty models with related safeguards.

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### [Payments, Repayments and Debt: The Next Stage - closes 13 February 2008](#)

This consultation examines payment schemes which make it easier for taxpayers to pay on time, and new powers for HMRC to take action against those who do not.

### [Organisation for Economic Co-operation and Development \(OECD\)](#)

#### [OECD consults on its project on high net worth individuals - closes 31 December 2008](#)

Your last chance to comment on the consultation paper on the interactions between tax administrations and high net worth individuals and view details of planned consultation meetings in London.

### [Tax Law Rewrite](#)

#### [Tax Avoidance: Companies in partnership - closes 16 January 2009](#)

Draft clauses and explanatory notes on 'Tax Avoidance: Companies in partnership' have been published for consultation. You are invited to comment on these clauses by 16 January 2009.

#### [Long funding lease of plant or machinery - closes 30 January 2009](#)

Draft clauses and explanatory notes on long funding of lease of plant or machinery have been published for consultation. You are invited to comment on these clauses by 30 January 2009.

#### [Response document to papers CC/SC \(08\) 25, 26 and 27](#)

Read the document which contains a summary of the comments received on papers CC/SC (08) 25, 26 and 27, and our response to them.

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