



Keeping you informed

Introduction

Welcome to Agent Update 12. This month we feature how to get an automatic reminder of Agent Update, a new PAYE service upgrade that will put all PAYE records on one computer system, and news about how customers and agents can now file Self Assessment Returns online for earlier years.

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.

This month's top articles

[Sign up to receive reminders for future Agent Updates](#)

Agents can now receive automatic reminders of when Agent Update is published by registering online (this link takes you to Business Link).

[Agents can file Self Assessment Returns online for earlier tax years](#)

From 6 April 2009, Self Assessment customers and agents can file Self Assessment Returns online for earlier tax years, using either HMRC software or commercial software from a list of approved providers. The 2007-08 Return is the first 'earlier year' Return available online and customers will be able to file this Tax Return online during the 2009-10 tax year.

[New PAYE service upgrade](#)

This major IT upgrade will benefit you and your clients, since all PAYE records will be on one computer system for the first time. HMRC will be able to deal with all PAYE enquiries at the first point of contact and there should be less under- or over-payment at the end of the tax year (especially when a client has more than one source of PAYE income). There will be a temporary period of planned service interruption from 12 June 2009 whilst we introduce the new system. We will work hard to deliver normal levels of service during this time although some of our customers may experience delays.

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](#)

[Consultations](#)

Capital Gains Tax

[Pre Return support for agents - launch of Capital Gains Tax for Trusts and Estates Toolkit, and ACCA vodcast](#)

HMRC is producing a series of voluntary toolkits for agents to use. These will provide guidance on risk to Compliance and how agents can minimise mistakes in the Tax Returns they submit. [The Association of Chartered Certified Accountants \(ACCA\)](#), one of our Compliance Reform Forum (CRF) partners, have worked with us to produce a vodcast to publicise the toolkits and explain how agents can get involved in the pilot. The first toolkit, Capital Gains Tax for Trusts and Estates, launched at the end of May 2009.

[Revenue & Customs Brief 30/09 on allowable deductions in employee share options](#)

This briefing clarifies the Capital Gains Tax deductions position of employees who acquired shares by exercising an option before 10 April 2003. It replaces previous advice.

Company Tax

[Company Tax Returns to be filed online after 31 March 2011](#)

In June 2009, HMRC will be sending an information leaflet to agents who represent companies and other organisations required to file Company Tax Returns. It reminds agents that Company Tax Returns must be filed online for all Tax Returns delivered after 31 March 2011 for accounting periods ending after 31 March 2010. The Company Return must also use a specified XBRL IT standard for accounts and computations. The leaflet helps agents discuss the changes with their clients and with their software provider along with details of where to obtain further help or information.

Excise Duties

[New Notice 162 Cider Production \(March 2009\)](#)

Notice 162 Cider Production (March 2009) has been published on the HMRC website. This cancels and replaces Notice 162 Cider and Wine Production (March 2002), which has been split into two separate notices. A new Notice 163 Wine Production will be published shortly.

[\(Section continues\)](#)

[Go back to main menu](#)

Tax

Go to other sections:

[HMRC Service](#)

[Consultations](#)

Finance Bill 2009

[Tax avoidance amendment](#)

The Finance Bill 2009 has been published but an amendment to the Bill is to be tabled countering an avoidance scheme that has been disclosed to HMRC.

Money Laundering Regulations

[New guidance for Money Service Businesses on the Counter Terrorism Act 2008](#)

Full guidance for Money Service Businesses on complying with directions issued under the Counter Terrorism Act 2008, Schedule 7.

PAYE

[Employer Bulletin including details of PAYE changes and minimum wage compliance](#)

This print and online publication is aimed at employers and agents, with important information and news on payroll operation and other general topics.

These include Budget changes for future years, the new PAYE service – moving customers' PAYE records away from the current 12 geographically arranged databases on to a single database, and the introduction (from 6 April 2009) of automatic Penalties for non-compliance with the national minimum wage. There are also details of the new dedicated Business Payment Support Service for businesses experiencing temporary difficulties in meeting their tax liabilities.

[New PAYE service upgrade](#)

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[\(Section continues\)](#)

[Go back to main menu](#)

Tax

Go to other sections:

[HMRC Service](#)

[Consultations](#)

[Employer CD-ROM - updated to include 2009 Budget information](#)

The Employer CD-ROM (June edition) contains most of the forms and guidance needed to run a payroll, along with calculators and on-screen forms to fill in and save to an employer or employee database. The CD-ROM has been updated to include 2009 Budget information.

[PAYE: 2007-08 Penalties for outstanding Employer's Annual Returns \(P14s and P35s\)](#)

From 26 May 2009, HMRC started to send penalty notices where its records show that 2007-08 Employer's Annual Returns (P14s and P35s) have not been received.

[2008-09 Employer Annual Returns](#)

Agents are requested to send outstanding 2008-09 Employer Annual Returns as soon as possible, since the deadline (19 May 2009) has already passed.

Penalties

[New version of Code of Practice 9](#)

Code of Practice 9 has been updated to take account of the new appeals process and penalty regime that came into force on 1 April 2009.

Pension Schemes

[Pension Schemes Newsletter 37 on anti-forestalling legislation](#)

Pensions Newsletter 37 has been published, which has an item on the Budget announcements concerning pension savings including the immediate introduction of anti-forestalling legislation (Budget Note 47). Responding to concerns by the pensions industry, HMRC has also explained how they will apply certain key pieces of pensions tax legislation.

(Section continues)

Tax

Go to other sections:

[HMRC Service](#)

[Consultations](#)

Review of HMRC's Powers, Deterrents and Safeguards

[Implementation Oversight Forum](#)

This Forum met for the first time on 30 March 2009. The agenda, papers and minutes have now been published online.

[Review of HMRC's Powers, Deterrents and Safeguards: Budget Notes 88, 89, 90, 91 and 92](#)

This document outlines further modernisation of HMRC's tax administration.

Share Option Schemes

[Change in Bonus Rates for SAYE Share Option Schemes](#)

Changes to Bonus and Interest rates for Save As You Earn (SAYE) Share Option Schemes (sometimes referred to as 'Sharesave') became effective from 29 May 2009.

VAT

[Cross-border VAT changes 2010](#)

From 2010 there will be changes to the VAT accounting and reporting procedures, which need to be consistently applied across the EU, to simplify the current cross-border rules and make VAT collection from overseas more efficient and to counter VAT fraud.

[Sending your VAT Return or payment to HMRC](#)

These guidance notes explain how to fill in VAT forms online and the various payment methods that HMRC accepts.

[Revenue & Customs Brief 32/09 'Pringles' VAT verdict](#)

Retailers must now add VAT to Pringles, after The Appeal Court decided in favour of HMRC that the snacks are standard-rated for VAT.

[\(Section continues\)](#)

[Go back to main menu](#)

Tax

Go to other sections:

[HMRC Service](#)

[Consultations](#)

[Revenue & Customs brief 31/09 tax implications of the Vehicle Scrappage Scheme](#)

This briefing explains the tax implications for manufacturers, dealers and customers of the Vehicle Scrappage Scheme.

[Reminder about submitting VAT Returns](#)

In order to minimise scanning errors when completed VAT Returns (VAT 100) are inputted, only the original centrally issued VAT Return must be completed and submitted. If a VAT Return form is lost or mislaid, please request a replacement from HMRC's National Advice Service, tel: 0845 010 9000. Please do not submit photocopied VAT Returns or any other form of adapted VAT Return.

Working Together (WT)

[WT 35 publication](#)

WT 35 includes HMRC updates and articles on the new Working Together model, the R40 form process, an explanation about the delays some of our customers are experiencing in receiving repayments and how to get your agent code.

[\(Section ends\)](#)

HMRC Service

Go to other sections:

[Tax](#)

[Consultations](#)

Business Payment Support Service (BPSS)

[Important information for those affected by the collapse of Dairy Farmers of Britain Limited \(DFOB\)](#)

If your clients are affected by the recent collapse of DFOB and are worried about meeting tax payments, you should advise them to contact the BPSS helpline: tel: 0845 302 1435. The dedicated team will be able to assess their situation and find out what options they have to make arrangements to pay over a longer period.

Debt management

[Pilot scheme for debt collection agencies](#)

A pilot scheme has been launched by HMRC to explore the use of private debt collection agencies for recovery of some debts. The trial will last six months and any debtors will receive a letter explaining what we are doing before their debt is transferred to an agency.

Online updates

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Phishing scam

[HMRC phishing scam 'Tax Refund' - do not act upon spoof emails](#)

Many current spoof emails are offering tax rebates. These emails are being sent from bogus 'HMRC Tax Refunds Online' and 'HMRC Tax Refunds On-line' websites. They are not official emails and should not be acted upon. Do not visit the websites contained within the emails or disclose any personal or payment information.

(Section continues)

[Go back to main menu](#)

HMRC Service

Go to other sections:

[Tax](#)

[Consultations](#)

[Tax Credits Helpline text message trials to customers](#)

As part of text message security trials your clients may be contacted by SMS text message and asked to ring the HMRC Tax Credits Helpline on 0845 300 3900 – if asked to ring on any other number please report this to your HMRC Contact Centre to prevent fraud.

Self Assessment

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SME support

[Delivering a new relationship with business - reducing burdens and supporting business](#)

This 2009 Budget paper details progress made by HMRC against administrative burden targets and its support for small and medium sized businesses.

(Section ends)

Consultations

Go to other sections:

[HMRC Service](#)

[Tax](#)

Corporation Tax

[Revenue & Customs Brief 29/09 on Land Remediation Relief](#)

Draft guidance on Land Remediation Relief has been published and responses are invited by 31 July 2009.

Compliance Checks

[Responses to consultations and explanations: Compliance Checks; Penalties for Late Filing of Returns and Late Payment of Tax; Interest Harmonisation; Payments, Repayments and Debt](#)

This is a summary of responses to November 2008 consultation documents, aiming to modernise HMRC's powers, deterrents, safeguards and its tax administration.

Excise Financial Securities

[Review of Excise Financial Securities](#)

This consultation document seeks information and views on how the current Excise Financial Security system is working and on the Government's proposed changes. Responses are invited by 16 July 2009.

Landfill Tax

[Modernising Landfill Tax legislation](#)

This consultation and impact assessment seeks information and views on the review and update aspects of Landfill Tax legislation. The closing date for responses is 24 July 2009.

(Section continues)

[Go back to main menu](#)

Consultations

Go to other sections:

[HMRC Service](#)

[Tax](#)

Stamp Duty Land Tax

[Disclosure of Tax Avoidance Schemes \(DOTAS\): Stamp Duty Land Tax](#)

This document publishes draft regulations and invites comments on extending the Disclosure regime to cover high-value residential property. It also considers the arrangements to identify users of all Stamp Duty Land Tax (SDLT) Schemes.

VAT

[Summary of responses: VAT: Place of Supply of Services Changes required](#)

This document summarises responses to the consultation *VAT: Place of Supply of Services Changes required* to implement the EC Law.

Working with Tax Agents

[Working with Tax Agents - a consultation document April 2009](#)

This consultation and impact assessment raises issues and asks questions about how HMRC interacts with tax agents to ensure that clients' Tax Returns and claims are correct when submitted. You have until 7 August 2009 to respond.

(Section ends)