

Minutes

Date of Meeting	3 October 2012		
Group Name	Aberdeen		
Chair: HMRC Lead	Stuart MacLeod	(SM)	
WT Coordinator	Susan Cooper	(SC)	
Agent Representatives attending	Margaret Ferguson	(MF)	Williamson & Dunn ATT
	Roger Berl	(RB)	SBP Peterhead ICAS
	Heather Cameron	(HC)	Heather Cameron FCCA ACCA
	Dave Smith	(DS)	Ritson Smith
Apologies	Dawn Brown		
	Stuart Milne		James Milne & Co
	John Atkinson		Accord Tax and Accountancy Ltd
	Andrew Good		Ritson Smith

1. **Welcome & Introductions**

SC welcomed everyone to the meeting and round table introductions were made.

The previous minutes were agreed and approved.

SC told the Group that unfortunately Dawn Brown is leaving the group as she is now based in the Scottish Borders.

Stuart Milne will also be leaving the Group as he is unable to meet the criteria for attendance at the meeting due to recent changes he has had.

2. **Group's existing unresolved issues;**

SC advised that there were no existing unresolved issues.

3. **Digest of Closed Issues** - SC advised that she had issued the Digest of Closed Issues with the final Agenda & asked the group if they wished to go over any of these issues. The group went over the issues and had no comments.

4. **Summary of Open Issues** - SC advised she had issued the Summary of Open Issues with the final Agenda & asked the group if they wished to discuss any of the issues. The group went over the issues and had no comments.

5. Key Messages from HMRC

SC highlighted the following messages:

News for Tax Professionals <http://rss.openobjects.com/hmrc/hmrc-agents.rss>

[PAYE for employers: Special notice about electronic PAYE payment dates](#) - PAYE payment is due by Saturday 22 September 2012. To avoid paying late and late payment penalties, you must make sure HM Revenue & Customs have cleared funds by the payment date.

[Compliance checks factsheets](#) -HM Revenue & Customs has updated the factsheets to make it clearer how and why they carry out certain activities during a compliance check.

[VAT Information Sheet 13/12 - Hairdressers' chair rental](#) - This information sheet contains guidance on the changes to the VAT treatment of hairdressers' chair rental which take effect from 1 October 2012.

[VAT Information Sheet 11/12 - Taxing holiday caravans](#) - This information sheet contains guidance on the changes to the VAT treatment of holiday caravans which take effect from 6 April 2013.

[VAT Information Sheet 12/12 - Hot food and premises](#) - This information sheet contains guidance on the changes to the VAT treatment of hot food and premises which take effect from 1 October 2012.

Agent Update 30 <http://www.hmrc.gov.uk/agents/update30.pdf>

[Filing Company Tax Returns online: the XBRL tagging requirement](#) - HMRC has published a statement explaining that from April 2013 there will be no major extension to the list of specified information which must have an XBRL tag.

[National minimum wage rates from 1 October 2012](#) - Find information about increases to the national minimum wage rates on the Directgov website.

[Structured Action Request \(SAR\) - online repayments](#) - If a Self Assessment tax return is submitted showing authority for the repayment to be paid to the agent, but the customer's agent then submits a SAR to get it through Self Assessment Online, there will be a delay while the customer is contacted to confirm who should receive the repayment.

[Paying HMRC without a payslip](#) - There has been an increase in the number of agents amending clients' payslips to use for another client. This can result in the payment being wrongly allocated, so please follow the guidance on the HMRC website.

[Find information on paying Corporation Tax if you don't have a payslip](#)

[Read more about paying PAYE if you don't have a payslip](#)

[How to pay Self Assessment if you don't have a payslip](#)

[Toolkits to help minimise common errors – update](#) - HMRC has updated the following toolkits to assist agents when completing their clients' 2011-12 returns:

- Business Profits Toolkit
- Capital vs Revenue Expenditure Toolkit
- Company Losses Toolkit
- Directors Loan Account Toolkit

- Property Rental Toolkit

RB told the Group that he had found the toolkits very good and had had a good experience using the Error Relief Toolkit. MF said her experience had not been so good.

Agent Update 31 <http://www.hmrc.gov.uk/agents/update31.pdf>

Scope expands for RTI pilot - All employers will be required to report PAYE in real time and this information will be of interest to agents providing payroll services.

Joint initiative on HMRC service delivery - August update - HMRC has published a further update on the joint initiative between HMRC and key stakeholders regarding service delivery.

Penalties factsheets

HMRC has published three new factsheets about:

Behavioural penalties for late filing of Self Assessment tax returns

Behavioural penalties for late filing of Construction Industry Scheme returns

Higher penalties for Income Tax and Capital Gains Tax involving offshore matters

Tax adviser authorisation for compliance checks

HMRC can deal directly with agents during a compliance check where a valid and specific authorisation is in place. HMRC has published a guide that explains how to set up a temporary authorisation to cover matters relating only to a compliance check, and the circumstances when a permanent authorisation applies.

New video guide on using PAYE in real time - HMRC has launched a video guide to help introduce employers to new procedures when using PAYE in real time.

Direct Selling campaign - The Direct Selling campaign launches on 26 September 2012 and is for people who sell products to customers away from a retail shop, often in the customers own homes, who may not be paying the right amount of tax. If your client intends to take part in the campaign they need to make their disclosure and payment to HMRC by 28 February 2013.

Request an HMRC speaker - You can request a speaker for an event or meeting through the agent Account Manager service. The subjects covered by this service have recently been expanded. The link below will take you to the form.

https://online.hmrc.gov.uk/shortforms/form/AAM_RS?dept-name=&sub-dept-name=&location=43&origin=http://www.hmrc.gov.uk

HMRC launches new P46 (Short) for employers - Following feedback HMRC has created a single page version of form P46 which enables employers to collect necessary information from new employees who do not have a P45.

Useful HMRC contact information guide for agents - Following a commitment from the joint initiative on HMRC service delivery to improve communications through highlighting key telephone numbers - the ICAEW Tax Faculty has produced an HMRC contact information guide. The guide is aimed to help direct agents quickly to the part of HMRC needed to resolve issues and advise which method of contact is the best to use.

'Where's my reply' tracker - HMRC has launched an online tracker tool to find out when you can expect a reply from HMRC to a query or request you have made.

If you are an employee or you pay tax on a company pension through PAYE you can use the Tracker to check how long it will take HMRC to pay your tax refund, reply to your general enquiry, provide a copy of your tax code or pay and tax details or send you HMRC forms or stationery.

If you are an Agent you can check how long it will take HMRC to register you as an Agent to use the Online Services, process a 64-8 or amend your Agent details.

The tool will be tested for four months with a view to extending the tool to cover other customer groups and work areas.

Sending letters to HMRC about Self Assessment and PAYE - The Working Together Post Working Group is running a pilot exercise to encourage the use of signpost headings on letters that agents sent to HMRC regarding their clients' Self Assessment and PAYE affairs. HMRC hopes that introducing these headings will make sure the correspondence reaches the right area of the department and improve processing times.

Extra Statutory Concession A19 review - closes 24 September - This consultation was seeking views on a proposal to revise Extra Statutory Concession A19.

MF advised the Group that her experience was that no claims under ESCA19 seemed to be acceptable now and she wondered if the consultation was looking at doing away with it. DS agreed with this. SM advised that this was being used for all the letters that had been issued for underpayments arising from the work HMRC was doing on bringing tax accounts up to date.

RTI may go some way to stopping this happening.

Working Together 49 <http://www.hmrc.gov.uk/agents/working-together-49.pdf>

Agent email pilot - The email pilot was launched to a limited number of agents to assess the mutual benefit of using email as an alternative route for some of your current written and telephony contacts.

Read the update on the email pilot

We initially restricted the scope of the pilot to Self Assessment and PAYE for individuals, but we're considering extending this to other areas such as Debt Management and Banking, Central Agent Authorisation Team, including 64-8 via PDF and PAYE for employers. We're also looking at whether agents can contact us using more than one email address.

How you can help

If you've already signed up to the pilot, please send in your queries. They must be within the scope of the pilot and you'll have received details of what these are.

If you haven't signed up - there's still time as the pilot has been extended to 31 December 2012. You can do this - or tell us why you haven't used the service - by contacting [Syed Moinuddin](#).

Self Assessment Refunds – The Southend WT group have been working with HMRC to identify options to make it easier for Agents to reconcile SA repayments. One of the developments they are considering is to include a reference to the client within the payment notification.

VAT Returns Online – A final reminder to sign up and submit VAT Returns Online.

There is also information about how to use VAT online service for Agents.

AR advised a number of their clients hadn't done online returns and have received assessments.

AR asked what happens to Returns due before the date of online registration as you are unable to do back returns online and what are the rules re late registration.

Loss carry back repayment claims – When submitting a CT Return that has a loss carry back claim, make a note of this on the CT600. This will help HMRC identify these cases so they can deal with them more quickly.

You can do this by selecting 'Yes' next to 'Is a repayment due for an earlier period?' on the CT600 'Returns Statements' page.

Action Point 1 - RB asked how to do this process – SC to check that this is the action he was referring to.

Employer Bulletin <http://www.hmrc.gov.uk/payee/employer-bulletin/bulletin41.pdf>

Online Seminars for business - We have recently introduced a series of free online presentations or 'webinars' to give tax help and advice to businesses and the self employed.

Construction Industry Scheme (CIS) Deductions - A limited company can set off CIS Deductions suffered as a subcontractor against their monthly or quarterly amounts payable for PAYE, NICs and Student Loan repayments. At the end of the tax year, once we have received the company's P35 annual return, any excess CIS deductions that cannot be set off in year may be refunded or set off against another liability, for example Corporation Tax or VAT. More information can be found in the CIS guide.

Misallocated Payments - Avoid misallocated payments – use the correct payslip and payment reference.

Helping us to help your employees - Each year HMRC has thousands of items of post returned, because the address we hold is out of date or incorrect.

Workplace pensions reform - Understand who will need to be automatically enrolled into a pension scheme

DON'T GET FINED - Make sure your employees are allowed to work. Employing someone who is not allowed to work in the UK is illegal.

RTI (Now KA Real Time Information)

SC advised that the RTI pilot was working well and more volunteers were being put into the pilot in November. The intention is to have 250,000 employers into RTI by March 2013. All remaining employers will move into RTI between April 2013 and October 2013.

The HMRC Basic PAYE Tools will be able to be used for RTI.

Ahead of the move to RTI we are asking employers to ensure the data they hold for employees is correct.

E Mail Pilot

SC gave an overview on the Email pilot and advised there are 150 agents on this pilot and they communicate with HMRC by Email. Agents can still join this pilot.

The pilot is going well and we are looking at Agents using more than one email address in a company as this was a barrier to a lot of Agents taking part.

Joint Understanding Agents Project (JUAP)

DM gave an update on the Joint Initiative & gave an overview of the progress of the objectives. BM asked if this project was lead from the top or had they consulted staff on the front line regarding any changes. I advised I did not know but would find out,

Action Point 6 - DM to give details of the processes used for JUAP.

Change to CT Telephone contact numbers.

SC highlighted the changes to the Corporation Tax (CT) telephone numbers for Scotland North. These lines will change so all CT calls will be dealt with by call centres in Cardiff & Glasgow. These changes are staggered by area between 1st October & 19 November. Please click on this link to find out when the changes take place in each area & the new telephone numbers. [CT Telephone Contacts](#)

Scotland North telephone calls will go to the Call Centre from 8 October 2012. The telephone number will be 08453667819. The call centre will be open from 8.00am to 6.00pm, Monday to Friday.

6. Joint Learning Events

SC advised that there were now details of the Learning that was available on the HMRC website.

RTI is one of the main events at the moment.

There will be an RTI Event in Aberdeen on 29 November 2012 in Ruby House.

SC advised to contact her if anyone wanted to attend this event.

There will be a new Event on the Single Compliance Process in the new year.

SC advised the Group that if they wanted to host an event in their own premises to contact her so that arrangements can be made.

7. Local WT Good News Stories

RB advised that he had found the email address that deals with phishing emails to be particularly good and have taken on board all his queries.

8. AOB

DS asked if there was a new R&D contact now that Brian Cox had gone. MF had had Brian at her office to give a presentation to staff and found it particularly good. DS asked if the Group could have the presentation at the next meeting.

Action Point 2 SC to arrange this for the next meeting.

9. Dates of Future Meetings 5 February 2012

Late June 2012

13 November 2012

Action Point 3 SC to check if Ruby House is available for these dates.