



Minutes

Date of Meeting	6 March 2013
Group Name	Ipswich
Chair: HMRC Lead	Zeeshan Ali
Agent Representatives attending	Barry Whiffin – Agent Lead Vivien Ware Helen Brookson Sue Davies Peter Finnigan David Cox Robert Clubb Roly Pipe
HMRC attendees	Patrick Earls: Co-ordinator Cora Morley Co-ordinator

1) Welcome, introductions and apologies

- Zeeshan introduced himself and Cora to the Group
- No formal apologies have been received

2) Action points from previous minutes

See 5) below

3) Issues closed since last meeting:

Nothing arising

4) Summary of open issues:

Helen's coding issue

5) Update on existing/new issues/suggestions:

- As well as possible questions about the minutes, eleven separate items were submitted by the Group for consideration under A.O.B.



- A long discussion, in general terms, addressed the issues and provided some specific answers.
- PE: In particular as part of the Ipswich group, is anxious to join with the rest of the WT members in taking up the challenge of:
 - Identifying those problems caused by HMRC system failures that generally have significant impacts on WT Agents, their clients and members of their professional bodies.
 - Ensuring that these systemic problems with a large impact are escalated as soon as possible after they arise so that a resolution can be found sooner. A very good recent example was the crucial role played by local WT groups stopping the generic RTI penalty letters.
 - Recognising that referrals from members are often client specific, and without significantly wider impact; in which case there are existing and much more efficient ways, short of WT referrals, to get problems, including complaints, addressed and resolved.
 - Accepting that, before deciding whether issues are client specific or considered proper for escalation through WT, some evidence of the problem may need to be asked for.
 - Promoting and using HMRC systems for client specific issues and continuing to let Ipswich WT know about them and how they are working, should ultimately provide a better, faster and ultimately less frustrating and costly service for agents and their clients
 - Raising the profile of WT amongst the professional membership by recognising the significant achievements of local groups, including Ipswich, in improving HMRC operations

Post meeting note

PE: has already shared these HMRC inks and the extract with Barry. Others in the group might agree that promoting this amongst their own members might be a better starting point for resolving Client specific problems

"If you encounter problems with any aspect of HMRC service, there are a number of ways you can contact them to discuss them. Please contact the HMRC office you've been dealing with or follow the link below to find the best way to contact HMRC to resolve your problem.

How to contact HMRC - tax agents and advisers If you've not been able to resolve a client-specific issue through normal HMRC methods (see above), then the Agents' Issue Resolution Service can help to identify the root cause of the problem and the appropriate contact within HMRC to resolve it.

To use the Agents' Issue Resolution Service, you must register to use AAM services first - see the earlier section on how to do this. Then you need to complete an online form for each issue that you would like AAM assistance with. You will receive an automatic email acknowledgment including a reference number specific to your query. A member of the AAM team will contact you within three working days to verify your identity by asking additional security questions and to discuss what happens next.

<https://online.hmrc.gov.uk/registration/agent/whatyouneed?services=self-assessment>

You can't use the AAM service to highlight general problems for certain types of issues that are being handled by other parts of HMRC, for example complaints, compliance checks or appeals against HMRC decisions.

Also AAMs do not give advice on technical matters, including the interpretation of tax legislation and guidance.

Go to the Agents' Issue Resolution Service online form Please note: AAMs will work with you to resolve client-specific problems, but the Agents' Issue Resolution Service does not replace HMRC's process for formal complaints. Follow the link below to find out more about how to make a complaint to HMRC.

<http://www.hmrc.gov.uk/complaints-appeals/how-to-complain/make-complaint.htm>

Read more about making a complaint to HMRC Tell HMRC what you think about the Agents' Issue Resolution Service HMRC values your feedback and will use it to continually improve the agent services they offer. If you've used the Agents' Issue Resolution Service, please take time to complete this short online form. The AAM



Performance Manager will consider all feedback and may contact you (if you've agreed to this) to discuss particular issues.

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- SD: Confirmed that, as representatives of their professional bodies, members of the Ipswich WT group seek to represent the collective views of their members as well as their clients when they meet to discuss and ultimately look for a resolution to concerns raised about HMRC operational issues. She is concerned about the type and extent of evidence that may be required in 'systemic' cases.
- PE: There is no easy answer to this. Every case must be judged on its merits:
 - In many instances, systemic problems are self evident,
 - It is also the case that issues may arise which, taken together with others, can be used to provide evidence of wider problems
 - Cases sometimes arise where individual issues or evidence needs to be considered. In which case we can decide together what, if anything, additional is needed.
 - a lot of the general frustrations evident in what customers tell us will clearly centre on individual HMRC errors rather than system or processes, in which case we owe it to those customers to point them in the direction of the better, faster and ultimately cheaper solutions and outcomes that are available elsewhere within HMRC
 - Patrick is happy to play his part within the group to help identify and resolve issues, and, with this in view the group agreed;
 - That all issues will be sent to Patrick as they arise and copied to the rest of the group
 - Future agendas will, therefore reserve AOB for exceptional urgent items
 - Every member will be copied into all WT correspondence arising from this meeting and in the future
 - All the A.O.B issues submitted prior to this meeting will be considered , together with questions about the previous minutes subsequent to this meeting
 - BW: will lead the correspondence when the draft minutes have been received

6) Key Messages from HMRC

- **Employment allowance:** PE provided the group with copies of the slides and the speaking notes for the presentation. He emphasised that:
 - The allowance will be claimed using the first EPS after April.
 - Administration of the allowance is designed to be very simple and needs to be claimed only once using payroll software which will be ready in good time for April.
 - Tailored and up to date information and support is available. The web addresses are on the handouts and are repeated here:
 - Reiterated that dedicated support is also available to consider any technical aspects and to enhance the clarity of the published material. A system is already in place to submit questions weekly.
- **Agent Strategy:** PE explained that HMRC has joined with other government departments to build the digital services for individuals and agents, including Identity Assurance (IDA) checks and look to that programme for confirmation that an agent (or agent firm or Voluntary and Community Sector Organisation) is who they say they are. It is our intention to make new digital services available to agents as soon as possible after they have been introduced for other customers (agents' clients). This does of course depend upon us having processes in place to verify that an agent is authorised to act for a particular client. Agent Online Self Serve (AOSS) will design a new digital agents'



registration service (previously referred to as applying for a UAR) which will enable agents, both paid and unpaid, to deal with HMRC on a range of taxes. AOSS will also introduce a new and improved digital authorisation process – allowing agents to quickly identify themselves and tell us when they take on a new client

- **Agent Update 39/40:** there are useful articles on:
 - 2013/2014 Limits on relief (eg losses) to 50K or 25% of profit if GREATER
 - Class2 NICs arrears to be collected via PAYE codes wherever possible from APRIL 2014
 - Details of 2K NICs Employment allowance available to employers from April 2014
 - RTI – HELPING EMPLOYERS. Some background information on the controversial generic RTI letters. There is an update in Employer Bulletin 46. In addition to the suspension of generic reminders it is announced that RTI penalties are to be introduced in stages, starting in April 2014, with late filing penalties not starting until October.
 - There is no doubt that encouraging employers to get an FPS in on time remains a very important part of HMRC business and issuing reminders for late Returns is meant simply to encourage compliance and make customers safe from penalties. The penalty regime from April this year will add to that legitimate compliance effort, but employers are entitled to expect that HMRC systems will prevent reminders, penalty notices and/or the threat of penalty notices being issued to anybody who has already complied.

<http://www.hmrc.gov.uk/payerti/forms-update39.pdf>

- **What's New for Agents:** Yet more on the generic RTI letters <http://rss.openobjects.com/hmrc/hmrc-agents.rss>
- **What's New:**
<http://www.hmrc.gov.uk/news/index.htm>
HMRC has recently published details of the latest attempts at unlawful access to its various systems. As well as up to date information, the 'What's New' section of the HMRC Homepage has lots of very valuable advice about how to protect computer systems and client information from Phishing scams.
- (PC) Can we confirm that HMRC never invites customers to reply to contact by the simple click of a link.
- **Employer Bulletin:**
- Essential reading, this edition provides various timely articles about The new Employment allowance, changes following the Chancellor's Budget Statement in December and, particularly, the End of Year/New year processes for Returning payroll information under RTI. Discussion of the content paid particular attention to:
 - The April 2014 changes to Tax and NIC Allowances, bands and rates
 - Van and fuel benefit changes from April
 - Welcome changes from April 2015 in transferrable personal allowances between couples and
 - Employers need to start thinking now about finalising current payrolls in good time and the implication of advance payroll runs for the new financial year
 - RTI requires payroll returns on a FPS at or before the date wages are paid.
 - This continues through to the end of the financial year and beyond, with employers required to indicate which is the final FPS for the year (and complete the questions and declaration for the final submission) as well as submitting the FPS for wages paid after 5



April as soon as the payroll is run (it will be possible to submit FPS' for next Tax year from 6 March this year).

- A revised FPS will be accepted up to 20 April any subsequent adjustments will require an EYA
- EPS' (including nil returns) need to be filed by 19th of the following month to be applied to the correct month.
- This is particularly relevant now with, not just Penalties, but also the new Employment Allowance imminent
- RTI enhancements from April include a new information field to tell HMRC the reason for late reporting
- All new employers and existing employers with more than 10 employees will have to operate RTI fully from 6 April. Employers with fewer employees com on board in April 2016
- Finally; a sad farewell to form P46 and the Percentage Threshold Scheme and an enthusiastic welcome to employer's NIC relief for employees under 21 and exemption from charge for the first £500 paid by employers for the medical treatment of employees

- **Agent's Blog:**

- <https://taxagents.blog.gov.uk>

- A very welcome chance for anybody to read what HMRC senior managers are thinking and to let them know how you feel.

7) AOB/Local WT news stories

- The Group would like three meeting a year, and an AM start.
- Patrick to agree dates/timings with the group
- This is Robert's last meeting. He has been on WT since its inception and will be sadly missed. Zeeshan thanked him for his hard work and service on the group over the years