

Minutes

Date of Meeting	14 th February 2012	
Group Name	Milton Keynes	
Chair: HMRC Lead	Ian Loble	
Agent Lead		
Agent Representatives attending	Henry Cooper Peter Windatt Gareth Peters Andrew Logan	Representing AAT Representing ACCA Representing IFA/FTA
HMRC attendees	Tuyi Akinnubi	WT coordinator & Agent Account Manager

Apologies

1. Welcome and introductions

An update on all Action Points from previous meetings was delivered by Tuyi, further details below:-

- **AP1:** Tax demands letters without amounts owed – on going (please refer to updates on all action points issued prior to meeting of 14/02/12)
- **AP2:** Closing PAYE schemes – Closed
- **AP3:** HMRC free online software / limitations – Closed
- **AP4:** Article on AAM Service – Closed
- **AP5:** Late Post issues – On going (please refer to updates on all action points issued).
- **AP6:** Guidelines to amending agents & clients details – Closed
- **AP7:** HMRC's requirement for company closure – Closed
- **AP8:** HMRC letters to agents on payroll without employers name – On going (Issue referral submitted, awaiting a response from NWTT)
- **AP9:** Coding issue – On going (under review by NWTT (WT116))
- **AP10:** security breach – Closed

2. Update on Group's existing unresolved issues

2.1: Postal delays for penalty & other notices issued by HMRC – Ongoing issue already raised by other WT groups (WT054)

2.2: Offensive letter from HMRC re reduced payment on account for SA cases – Ongoing referral made on 05/05/11

2.3: VAT Authorization code – Agents encounter problems with access to clients records on VAT side, 64-8 forms does not seem to cut across to the VAT systems / agents having to deal with multiple Authorization codes etc. (WT034) issue was raised on 14/01/11 by other WT groups and dealt with by NWTT in April 2011 (detailed response emailed to agents on 17/10/11). If problems are continuing please provide examples / evidence for a new referral to be made (Andrew Logan/Peter Windatt)

Updates on Action Points raised in meeting on the 27th September 2012

AP1: CIS/CT Repayments – Agents are concerned that HMRC is chasing clients for payments despite being owed money from other tax streams, it was suggested that HMRC net off debts across various tax streams in these cases. Query slightly similar to WT069. A supplementary referral completed.

Update: NWTT responded a phone call to DMB will ensure debt is not pursued, Agents have responded that making a phone call is cumbersome which has been feedback, awaiting any further response from NWTT although I doubt if we will get anything different from initial response.

AP2: P11D's issues – P11D's are not being processed correctly with regard to "wholly, necessarily and exclusively" claims and, consequently, are giving rise to incorrect Tax Coding Notices. However, HMRC do seem to look at these again and correct them, without intervention, but this is a huge waste of postage and paper and frustrating for clients until they receive the corrected notices. Awaiting specific examples from Heather Rogers, enclosed in link below is further guidance on P11D forms <http://www.hmrc.gov.uk/payee/exb/overview/forms.htm#x4>

3 Update on all issues resolved since last meeting

3.1 Closed issues digest issued with agenda

4 Key Messages from HMRC

- SCP (Single Compliance Process) – Ian Loblely briefly spoke about SCP and the pilot scheme, he explained the aims & processes and the four levels of categorization of an enquiry from light touch through to evasion type work. There will be shortened elapsed times, emphasis on reducing the customer burden and focusing on risk. There will be a greater use of email, openness and early dialogue with businesses, different opening approach, more telephone and face to face contact e.g reviewing business records on site. There is currently a published briefing document and details available on the HMRC web site.
- BRC (Business record checks) - With regards to the business records checks query raised by Peter Windatt, Ian said the scheme was to identify customers who needed help with maintaining robust records so that they could make accurate returns. It was not an HMRC fishing exercise to source enquiry cases. It was accepted there would always be arguments on both sides of the fence on the issue. The view of the meeting was that it was a positive initiative and would help agents to overcome some of the difficulties they had in persuading their clients to keep proper records.
- HMRC news updates / bulletins, agent update & WT publications – further details in links below
- <http://www.hmrc.gov.uk/agents/publications.htm>
- RTI (Real Time Information) on Payroll – Pilot scheme in place and training package has now been developed. Tuvi to arrange a presentation for next meeting.
- "One Click" – Tuvi spoke briefly about the One Click project; which when in place will enable authorized agents to amend coding, view payments & liabilities of all tax heads for each client once registered for the service known as OTRS (online tax registration service). One click presentation to be arranged at a later stage

5 New Issues Referred to National WT Team

6 New Issues resolved at the meeting

6.1: ESC C16 – when does it become statutory? ESC C16 becomes statutory from 1st March 2012 according to accounting web information received from Peter Windatt

7 Unresolved local issues

- a. Multiple VAT online registrations to deal with VAT filing, EC sales list, VAT changes etc.
- b. Additional authorization requirements for agents to complete FBI-2 form when dealing with PAYE/CIS despite valid online 64-8 forms are in place authorizing agents

8 AOB

- Reps wanted to know if there was/will be a toolkit manual / type for business record checks. Tuyi to research this
- Why does HMRC not issue P60's anymore re Old people's pension notice? Tuyi to find out
- Discussions on new agent lead role & taking over the linked-in email setup group – Ian explained the agent lead role is optional and not a necessity and anyone interested at any point in time could express their interest. In the meantime Peter Windatt volunteered to contact Rebecca Cave in order to gain access / control of the email linked-in group setup by her.
- Reps wanted to know if VAT can have real time information (including the last return) – Introduction of the "One click" will solve this problem going forward.

Date of Next Meeting

Tuesday 15th May 2012 at Bowback House 299 Silbury Boulevard, Witan Gate West, Milton Keynes MK9 1NL

Summary of Action Points

AP1: Multiple VAT online registrations (Tuyi)

AP2: Toolkit for business records checks (Tuyi)

AP3: Non issue of P60's re old peoples pension (Tuyi)

AP4: Contact Rebecca Cave re control of the email linked-in group (Peter Windatt)

Summary of hyperlinks:

- <http://www.hmrc.gov.uk/payee/exb/overview/forms.htm#x4> (P11D guidance)
- <http://www.hmrc.gov.uk/agents/publications.htm> - latest publications (agent updates/employer bulletins/Working together publications etc.