

Minutes

Date of Meeting	24 th October 2013	
Group Name	Edinburgh	
Chair: HMRC Lead	George Gray (GG)	
WT Coordinator:	Susan Cooper (SC)	
Agent Representatives attending	Margaret Cuthbert (MC)	Henderson Loggie
	Kathryn O'Donnell (KO)	Scott-Moncrieff
	Kirsty Murray (KM)	Scott-Moncrieff
	Sean Cockburn (SCo)	Murray Beith
	Isabel Miller (IM)	ICEAW
	Robert S Smith (BS)	AAT
	Andrew Struthers (AS)	Mazars
	George Park (GP)	AAT
	Lindsay McKeever (LM)	Carters CA, ACCA
HMRC attendees	David Mair (DM)	HMRC
	Lorraine Cook (LC)	HMRC
Apologies	Justine Riccomini (JR)	FTA
	Afshana Mohammed (AM)	Chiene + Tait
	Carole McGinley (CG)	Mazars, FTA

1. Introductions, Apologies, Minutes of previous meetings.

GG welcomed everyone to the meeting. The previous minutes were agreed and approved. However, amendment required as minutes showed Ritchie Turnbull had attended when it was in fact Sean Cockburn. DM apologised for error and SC advised she would amend the previous minutes.

SC went over the following action point from the previous meeting: SC advised that she is still looking into the issue regarding Partnership returns where there are no UTRs. As some partnerships such as forestry partnerships do not have UTRs but the returns are being sent back because no UTR is quoted. SC advised she had not received further information from KO regarding this case but after looking into the matter an SA402 should be completed for an entity such as charity or pension fund. However, the instructions are not clear as the UTR can be given by the relevant head of duty if the entity is registered to pay tax.

SC had not received details from AM regarding the 03000 numbers and asked the group if anyone had any further problems with HMRC's new telephones. SC was advised that the EIS & Shares evaluation telephone numbers on the HMRC website is incorrect and still shows 0845.

AP1 SC to check number and details on HMRC website

Website shows telephone number as 0300 123 1082.

There is also a Fax Number 0115 974 2197

SC is still investigating regarding repayments being issued to clients that were not due a repayment because of the new auto-coding. AS advised he has had dozens of repayment issued that are not due.

AP2 AS to supply details so SC can investigate further.

AS has provided details and SC will look into the individual cases.

SC advised SCo that she had not received the evidence regarding (WT186) Time taken to process IHT100 forms. SCo said that the explanation given for closure was incorrect. SCo said he would send the evidence to SC.

AP3 SCo to send evidence re IHT 100 cases to SC.

KO advised her firm was organising an HMRC presentation on 'Patent Box' and that any member of the group was welcome to attend. KO confirmed this presentation was taking place on the 7th November between 18:30-21:00 & to email her if you wished to attend.

SC advised that the issue raised by KO regarding loss claim back claims not being actioned in the stated 28 days and she is having to phone to get action taken with these claims has been put up as an issue. However, any individual cases should be put through the Agent Issues Resolution service.

2. Update on Group's existing unresolved issues

WT187 - SC advised this issue regarding the inadequacy of the CT Helpline was still ongoing. The last update on 28/10/2013 was that the guidance for the Call Handlers was still being updated. We will contact the business area again on 2/12/2013 for an update on the situation.

KO asked for more information regarding this issue as she has been promised callbacks in 15 days that do not materialize as they have no facility to deal with the callback the way they are currently done by CT. SC advised there is new guidance being drafted. The issue is still open as it has not been resolved. SC advised KO to put cases through the Agent Issues Resolution Service.

3. Digest of Closed Issues

SC asked if any of the group wished to discuss any of the entries on the digest of closed issues. The group had no queries regarding these issues.

4. Summary of Open Issues

SC asked if any of the group wished to discuss any of the entries on the summary of open issues.

WT168 – Interaction of 64-8 & new form R27. The group asked for more information regarding this issue. SC advised to tick box on R27, see notes part 8 page 51. No 64-8 is required if the R27 is completed. Link is <http://www.hmrc.gov.uk/forms/r27-notes.pdf>

SC also advised that in CWF1 cases where this form and the 64-8 were being sent together to staple the items together so they could be dealt with at the same time.

5. Agent Strategy Presentation

SC gave the group a presentation on the Agent Strategy. The group thanked SC and advised that the presentation was very useful.

Link for information is [HM Revenue & Customs: HMRC's relationship with tax agents](#)

6. Key Messages from HMRC –

HMRC News for Agents - <http://www.hmrc.gov.uk/news/index.htm>

SC asked the group if there was anything they wished to go over in latest news for agents. The group had nothing to discuss.

[HM Revenue&Customs: Draft guidance on Research & Development expenditure credit \(RDEC\) scheme](#)

[HM Revenue & Customs:Using HMRC's PAYE Desktop Viewer](#)

[HM Revenue & Customs: Automatic cancellation of a PAYE scheme](#)

[HM Revenue & Customs: Helping employers keep up to date with their PAYE](#)

[The Excepted Vehicles \(Amendment of Schedule 1 to the Hydrocarbon Oil Duties Act 1979\) Order 2013](#)

[HM Revenue & Customs: Charities Online: making your Gift Aid repayments quicker and easier](#)
[Evidence of income for mortgage lenders](#)

Agent Update and Working Together 38 <http://www.hmrc.gov.uk/agents/update38.pdf>

SC asked the group if there was anything they wished to go over in latest Agent Update. The group had nothing to discuss.

Employer Bulletin

<http://www.hmrc.gov.uk/payerti/forms-updates/employer-bulletin/bulletin45.pdf>

SC asked the group if there was anything they wished to go over in Employer Bulletin.

The group had nothing to discuss.

SC gave the group the following that she considered would be of help:

- factsheet on DMB visits.
- handout giving the Top 10 Tips for CIS repayments.

SC advised group she would Insert Link to SA Auto Coding guide in the minutes.

AP4 – SC to Issue Agents Auto Coding Guide

RTI Update - [HM Revenue & Customs: Real Time Information: Filing and paying HMRC](#)

RTI evaluation report <http://www.hmrc.gov.uk/research/report281.pdf>

SC advise group that as from the 23rd October a new electronic message is being issued for RTI reminders.

7. Local WT Good News Stories - The Group had no goods news stories.

8. AOB

SCo advised he had an issue regarding P800 that he would email to SC.

AP5 SCo to send SC details of issue.

The Group asked why there was no box on the 64-8 to tick for CIS. SC has attached the guidance on how an Agent can act in CIS cases.

[HM Revenue & Customs: Acting as a tax agent for a CIS contractor or subcontractor](#)

9. Date of Next Meeting -

Date: Tuesday 4th March 2014

Venue: Scott Moncrieff, Semple Street, Edinburgh